

PILOT ROCK SCHOOL DISTRICT # 2-R

2026-2027
Adopted
Budget Document

**General Fund
Special Revenue Funds
Debt Service Funds
Capital Projects Funds**

**Troy Jerome
Budget Officer**



Pilot Rock

SCHOOL DISTRICT 2R

P.O. Box BB
Pilot Rock, OR 97868
PH 541-443-8291 ♦ FAX 541-443-3550
www.pilotrock.k12.or.us

May 20, 2026

To the Pilot Rock School District Budget Committee:

It is my privilege to present the proposed budget for the 2026–2027 school year to the Pilot Rock Budget Committee. This budget has been developed in close collaboration with Pilot Rock School District administration and the InterMountain Education Service District (IMESD). I extend my sincere gratitude to all involved for their diligent efforts in both the development and ongoing management of our district's finances.

This budget reflects 51% of Oregon's \$11.359 billion State School Fund allocation for the second year of the biennium. The state continues to support significant initiatives such as High School Success, Early Literacy and the Student Investment Account, all of which will continue to benefit our district. The proposed budget maintains continuity with the previous year, incorporating necessary adjustments for payroll roll-up costs and modifications to various accounts.

In recent years, the Pilot Rock School District has exercised prudent financial stewardship which has enabled us to allocate funds into capital project reserves, hot lunch fund and the District's Bus Fund. The District will continue to spend their cash carryover down and utilize funds from the District's PERS Reserve Fund to help offset the increase in cost.

Looking ahead, we are committed to aligning our expenditures with the strategic objectives outlined in our 2022–2027 Strategic Plan:

1. **Enhance Instruction:** Improve academic achievement for all Pilot Rock students.
2. **Identify and Respond to Needs:** Address the evolving needs of our students and families.
3. **Promote District Mission:** Strengthen the Pilot Rock School District's brand and mission.

We will continue to monitor and evaluate our spending to ensure it reflects these priorities. I would like to express my heartfelt appreciation to the Budget Committee and School Board members for their volunteer service to the district and community. Your dedication is invaluable and deeply appreciated.

Respectfully,

Troy Jerome
Budget Officer

2026-2027 BUDGET RESOLUTION

A. ADOPTING THE BUDGET

BE IT RESOLVED that the Board of Directors of the Pilot Rock School District #2-R hereby adopts the budget for the fiscal year/school year 2026-2027 in the total amount of \$ 9,415,012.*

This budget is now on file at the District Office, 200 McGowan Dr., Pilot Rock Oregon.

B. RESOLUTION MAKING APPROPRIATIONS

BE IT RESOLVED that the amounts shown below are hereby appropriated for the fiscal year beginning July 1, 2026, for the following purposes:

General Fund		Debt Service Fund	
Instruction.....	3,132,882	Debt Service.....	499,249
Support Services.....	2,545,617	Contingency.....	0
Enterprise & Community Svc.....	0		
Facilities Improvements	0	Total.....	\$499,249
Debt Service.....	331,178		
Transfers.....	100,000	Capital Projects Fund	
Contingency.....	200,000	Facilities Improvements	356,000
Total.....	\$6,309,677	Total.....	\$356,000
Special Revenue Fund			
Instruction.....	1,074,531		
Support Services.....	39,220		
Enterprise & Community Svc.....	278,762		
Debt Service.....	82,573		
Transfers.....	175,000		
Total.....	\$1,650,086		
Total APPROPRIATIONS, All Funds ...			\$8,815,012
Total Unappropriated and Reserve Amounts, All Funds ...			600,000
TOTAL ADOPTED BUDGET			\$9,415,012 *

C. RESOLUTION IMPOSING THE TAX

BE IT RESOLVED that the following ad valorem property taxes are hereby imposed upon the assessed value of all taxable property within the district for tax year 2026-2027:

- (1) At the rate of \$ 4.7632 per \$1,000 of assessed value for permanent rate tax; and
- (2a) In the amount of \$280,000 for debt service on 2007 general obligation bonds;
- (2b) In the amount of \$196,000 for debt service on 2021 general obligation bonds;

D. CATEGORIZING THE TAX

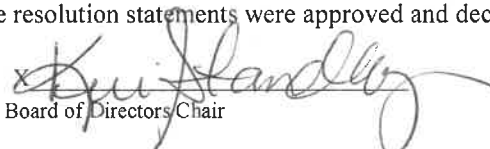
BE IT RESOLVED that the taxes imposed are hereby categorized for purposes of Article XI section 11b as:

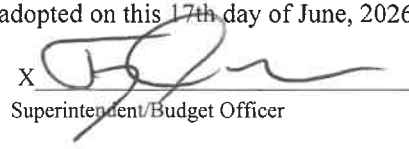
Subject to the Education Limitation Excluded from Limitation

Permanent Rate Tax.....\$ 4.7632/\$1000
Local Option Tax.....\$ NONE
General Obligation Bond Debt Service 2007 BOND.....\$ 280,000
General Obligation Bond Debt Service 2021 BOND.....\$ 196,000

E. ADOPTION, SIGNATURES & WITNESS

The above resolution statements were approved and declared adopted on this 17th day of June, 2026.

X 
Board of Directors Chair

X 
Superintendent/Budget Officer



Budget Committee Members

2026-2027

- | | |
|---------------------|-------------------------|
| 1. Jeff Hemphill | 8. Ryan Futter |
| 2. Jennifer Gourlie | 9. Brittney Taylor |
| 3. Anita Balezina | 10. Madeline Stuvland |
| 4. Tim Weinke | 11. Jamie Heimgartner |
| 5. Keri Standley | 12. Lindsay Fitzpatrick |
| 6. Stacy Hansen | 13. Kim Bedard |
| 7. Richard Hemphill | 14. Jenn Mespelt |

Budget Calendar

2026-2027

- | | |
|--------------------------|--|
| February 18, 2026 | 1. Approve Budget Calendar |
| April 29, 2026 | 1. Publish 1 st Notice of Budget Committee Meeting
Post Notice to District Website to run through May 20 th |
| May 20, 2026 | 1. Budget Committee Meeting – 6:00p.m., PR Elementary
- Presentation of Budget Message
- Presentation of Proposed Budget |
| June 3, 2026 | 1. Budget Committee Meeting (if needed) |
| June 10, 2026 | 1. Publication of Notice of Budget Hearing and Summary of Budget and Funds |
| June 17, 2026 | 1. Budget Hearing
2. Regular Board Meeting
3. Adopt Budget, Make Appropriations, and Levy Tax |

**PILOT ROCK SCHOOL DISTRICT 2-R
ADOPTED BUDGET - MAJOR FUNCTION SUMMARY
2026/2027**

GENERAL FUND-REQUIREMENTS	2023/2024 Actual	2024/2025 Actual	2025/2026 Budget	2026/2027 Proposed	2026/2027 Approved	2026/2027 Adopted
1000: INSTRUCTION	2,792,878	2,952,960	3,267,420	3,132,882	3,132,882	3,132,882
2000: SUPPORT SERVICES	2,166,685	2,213,498	2,469,662	2,545,617	2,545,617	2,545,617
3000: ENTERPRISE & COMMUNITY	0	0	0	0	0	0
4000: FACILITIES IMPROVEMENTS	0	0	0	0	0	0
5100: DEBT SERVICE	287,584	301,638	314,502	331,178	331,178	331,178
5200: TRANSFERS/FUND TO FUND	430,000	150,000	100,000	100,000	100,000	100,000
6000: CONTINGENCIES	0	0	200,000	200,000	200,000	200,000
TOTAL GENERAL FUND APPROPRIATIONS	\$ 5,677,147	\$ 5,618,096	\$ 6,351,584	\$ 6,309,677	\$ 6,309,677	\$ 6,309,677
7000: UNAPPROPRIATED or ENDING FUND BALANCE***	1,123,963	1,065,757	600,000	600,000	600,000	600,000
TOTAL GENERAL FUND	\$ 6,801,110	\$ 6,683,853	\$ 6,951,584	\$ 6,909,677	\$ 6,909,677	\$ 6,909,677

*** Not included in the appropriation, but must be included in the accounting records to "balance". By definition, an Unappropriated Ending Fund Balance is not appropriated.

SPECIAL REVENUE FUNDS-REQUIREMENTS	2023/2024 Actual	2024/2025 Actual	2025/2026 Budget	2026/2027 Proposed	2026/2027 Approved	2026/2027 Adopted
1000: INSTRUCTION	816,245	1,151,864	1,223,839	1,074,531	1,074,531	1,074,531
2000: SUPPORT SERVICES	33,695	67,509	157,803	39,220	39,220	39,220
3000: COMMUNITY SERVICES	263,723	278,746	288,474	278,762	278,762	278,762
4000: FACILITIES IMPROVEMENTS	0	0	0	0	0	0
5100: DEBT SERVICE	39,215	82,573	82,573	82,573	82,573	82,573
5200: TRANSFERS/FUND TO FUND	0	0	140,000	175,000	175,000	175,000
6000: CONTINGENCIES	0	0	0	0	0	0
7000: UNAPPROPRIATED or ENDING FUND BALANCE	549,740	477,280	0	0	0	0
TOTAL SPECIAL REVENUE FUNDS	\$ 1,702,618	\$ 2,057,972	\$ 1,892,689	\$ 1,650,086	\$ 1,650,086	\$ 1,650,086

DEBT SERVICE FUND-REQUIREMENTS	2023/2024 Actual	2024/2025 Actual	2025/2026 Budget	2026/2027 Proposed	2026/2027 Approved	2026/2027 Adopted
5000: BOND PAYMENT	463,183	473,468	489,191	499,249	499,249	499,249
6000: CONTINGENCIES	0	0	0	0	0	0
7000: UNAPPROPRIATED or ENDING FUND BALANCE	60,254	80,116	0	0	0	0
TOTAL DEBT SERVICE FUND	\$ 523,437	\$ 553,584	\$ 489,191	\$ 499,249	\$ 499,249	\$ 499,249

CAPITAL PROJECTS FUND-REQUIREMENTS	2023/2024 Actual	2024/2025 Actual	2025/2026 Budget	2026/2027 Proposed	2026/2027 Approved	2026/2027 Adopted
4000: FACILITIES IMPROVEMENTS	4,720,199	152,812	285,000	281,000	281,000	281,000
5200: TRANSFERS/FUND TO FUND	0	0	0	75,000	75,000	75,000
7000: UNAPPROPRIATED or ENDING FUND BALANCE	451,813	319,914	0	0	0	0
TOTAL CAPITAL PROJECTS FUND	\$ 5,172,012	\$ 472,726	\$ 285,000	\$ 356,000	\$ 356,000	\$ 356,000

TOTAL- APPROPRIATIONS	12,013,407	7,825,068	9,018,464	8,740,012	8,740,012	8,740,012
TOTAL-UNAPPROPRIATED or ENDING FUND BALANCE	2,185,770	1,943,067	600,000	600,000	600,000	600,000
GRAND TOTAL	\$14,199,177	\$ 9,768,135	\$ 9,618,464	\$ 9,415,012	\$ 9,415,012	\$ 9,415,012

IN THE CIRCUIT COURT OF
THE STATE OF OREGON
FOR BAKER/GRANT/MORROW/UMATILLA/UNION/WALLOWA COUNTIES

}AFFIDAVIT OF PUBLICATION

STATE OF OREGON

Counties of Baker/Grant/Morrow/Umatilla/Union/Wallowa) ss

I, Audra Workman being duly sworn, depose and say that I am the principal clerk of the publisher of the East Oregonian, eastoregonian.com, bakercityherald.com, lagrandeobserver.com, hermistonherald.com, bluemountaineagle.com and wallowa.com, a newspaper of general circulation, as defined by ORS 193.010 and 193.020; that the

EO-14335 NOTICE OF BUDGET COMMITTEE MEETING PILOT ROCK SCHOOL DISTRICT 2R NOTICE IS HEREBY GIVEN PURSUANT TO ORS 294 426 THAT A MEETING OF THE BUDGET COMMITTEE OF THE PILOT ROCK SCHOOL DISTRICT 2R WI

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

4/29/26

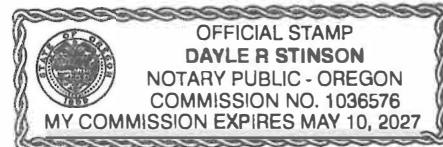
Subscribed and sworn to before me on this 29th day of April, A.D. 2026

Audra Workman
Dayle R Stinson
Notary Public of Oregon

AdId: 510821

PO:

Tagline: EO-14335 Notice of Budget Comm Meeting



**EO-14335
NOTICE OF BUDGET
COMMITTEE MEETING
PILOT ROCK SCHOOL
DISTRICT 2R**

NOTICE IS HEREBY GIVEN, pursuant to ORS 294.426, that a meeting of the budget committee of the Pilot Rock School District 2R will be held on the 20th day of May 2026 at 6:00 p.m. for the purpose of receiving the budget message and budget document of the district for the fiscal year 2026-2027. The meeting will be held at the Pilot Rock Elementary School, 200 McGowan Drive, Pilot Rock, Oregon.

This is a public meeting where deliberations of the budget committee will take place and any person may appear and comment on proposed programs with the budget committee at that time. A copy of the budget document will be available at Pilot Rock School District at the time of the meeting.

Troy Jerome, Budget Officer
Publish: April 29, 2026
District Web Page: April 29th –
May 20th
www.pilotrock.k12.or.us

IN THE CIRCUIT COURT OF
THE STATE OF OREGON
FOR BAKER/GRANT/MORROW/UMATILLA/UNION/WALLOWA COUNTIES

}AFFIDAVIT OF PUBLICATION

STATE OF OREGON

Counties of Baker/Grant/Morrow/Umatilla/Union/Wallowa} ss

I, Audra Workman being duly sworn, depose and say that I am the principal clerk of the publisher of the East Oregonian, eastoregonian.com, bakercityherald.com, lagrandeobserver.com, hermistonherald.com, bluemountaineagle.com and wallowa.com, a newspaper of general circulation, as defined by ORS 193.010 and 193.020; that the

EO-14578 Budget Hearing

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

6/10/26

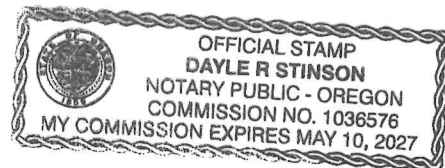
Subscribed and sworn to before me on this 10th day of June, A.D. 2026

Audra Workman
Dayle R Stinson
Notary Public of Oregon

Add: 521335

PO:

Tagline: EO-14578 Budget Hearing



NOTICE OF BUDGET HEARING

A public meeting of the Pilot Rock School District will be held on June 17, 2026 at 7:00 pm. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2026 as approved by the Pilot Rock School District Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at 200 McGowan Dr. Pilot Rock, Oregon between the hours of 9:00 a.m. and 3:00 p.m., This Budget is for an annual budget period. This budget was prepared on a basis of accounting that is the same as the basis of accounting used during the preceding year.

Contact: Troy Jerome, Superintendent/Budget Officer Telephone: 541-443-8291

Email: troy.jerome@pilotrocksd.org

FINANCIAL SUMMARY - RESOURCES

TOTAL OF ALL FUNDS	Actual Amount Last Year 2024-25	Adopted Budget This Year 2025-26	Approved Budget Next Year 2026-27
Beginning Fund Balance	\$2,185,771	\$2,027,699	\$1,820,252
Current Year Property Taxes, other than Local Option Taxes	1,259,107	1,201,141	1,233,199
Current Year Local Option Property Taxes	0	0	0
Other Revenue from Local Sources	658,064	607,643	622,445
Revenue from Intermediate Sources	16,801	12,550	12,550
Revenue from State Sources	5,023,181	5,222,106	4,995,285
Revenue from Federal Sources	475,211	307,325	381,281
Interfund Transfers	150,000	240,000	350,000
All Other Budget Resources	0	0	0
Total Resources	\$9,768,135	\$9,618,464	\$9,415,012

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION

Salaries	\$3,259,917	\$3,473,966	\$3,348,897
Other Associated Payroll Costs	1,746,436	2,147,635	1,988,436
Purchased Services	708,322	708,655	718,491
Supplies & Materials	723,178	884,574	852,090
Capital Outlay	141,800	206,077	153,200
Other Objects (except debt service & interfund transfers)	237,736	271,291	290,898
Debt Service*	857,679	886,266	913,000
Interfund Transfers*	150,000	240,000	350,000
Operating Contingency	0	200,000	200,000
Unappropriated Ending Fund Balance & Reserves	1,943,067	600,000	600,000
Total Requirements	\$9,768,135	\$9,618,464	\$9,415,012

FINANCIAL SUMMARY - REQUIREMENTS BY FUNCTION

1000 Instruction	\$4,104,824	\$4,491,259	\$4,207,413
FTE	30.50	31.27	29.27
2000 Support Services	2,281,007	2,627,465	2,584,837
FTE	18.00	18.00	18.00
3000 Enterprise & Community Service	278,746	288,474	278,762
FTE	3.00	3.00	3.00
4000 Facility Acquisition & Construction	152,812	285,000	281,000
FTE	0.00	0.00	0.00
5000 Other Uses	0	0	0
5100 Debt Service*	857,679	886,266	913,000
5200 Interfund Transfers*	150,000	240,000	350,000
6000 Contingency	0	200,000	200,000
7000 Unappropriated Ending Fund Balance	1,943,067	600,000	600,000
Total Requirements	\$9,768,135	\$9,618,464	\$9,415,012
Total FTE	51.50	52.27	50.27

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

STATEMENT OF CHANGES IN ACTIVITIES AND SOURCES OF FINANCING **

The 2026-27 budget is based on receiving 51% of projected state resources at \$11.36 billion. This affords the District to maintain current staffing levels and programs and honor negotiated agreements. This budget supports the District goals and each student's success.

	Rate or Amount Imposed	Rate or Amount Imposed	Rate or Amount Approved
Permanent Rate Levy (Rate Limit 4.7632)	4.7632	4.7632	4.7632
Local Option Levy			
Levy For General Obligation Bonds	\$464,000	\$465,000	\$476,000

STATEMENT OF INDEBTEDNESS

LONG TERM DEBT	Estimated Debt Outstanding July 1	Estimated Debt Authorized, But Not Incurred on July 1
General Obligation Bonds	\$8,595,555	\$0
Other Bonds	\$445,000	\$0
Other Borrowings	\$125,931	\$0
Total	\$9,166,486	\$0

Publish June 10, 2026

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

To assessor of Umatilla County

FORM ED-50 2026-2027

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

☐ Check here if this is
an amended form.

The Pilot Rock School District #2-R has the responsibility and authority to place the following property tax, fee, charge or assessment
on the tax roll of Umatilla County. The property tax, fee, charge or assessment is categorized as stated by this form.

<u>P.O. Box BB</u>	<u>Pilot Rock</u>	<u>OR</u>	<u>97868</u>	<u>7/1/2026</u>
Mailing Address of District	City	State	Zip	Date Submitted
<u>Amanda Lapp</u>	<u>Business Manager</u>	<u>541.966.3210</u>	<u>amanda.lapp@imesd.k12.or.us</u>	
Contact Person	Title	Daytime Telephone	Contact Person E-mail	

CERTIFICATION - You must check one box.

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

PART I: TOTAL PROPERTY TAX LEVY

		Subject to Education Limits	Excluded from Measure 5 Limits Amount of Levy
		Rate -or- Dollar Amount	
1. Rate per \$1,000 or dollar amount levied (within permanent rate limit).	1	4.7632	
2. Local option operating tax	2		
3. Local option capital project tax	3		
4a. Levy for bonded indebtedness from bonds approved by voters prior to October 6, 2001	4a.		
4b. Levy for bonded indebtedness from bonds approved by voters after October 6, 2001	4b.		\$476,000
4c. Total levy for bonded indebtedness not subject to Measure 5 of Measure 50 (total of 4a + 4b)	4c.		\$476,000

PART II: RATE LIMIT CERTIFICATION

5. Permanent rate limit in dollars and cents per \$1,000	5	4.7632
6. Election date when your new district received voter approval for your permanent rate limit	6	
7. Estimated permanent rate limit for newly merged/consolidated district	7	

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

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

150-504-075-6 (Rev. 1-13)

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

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

GENERAL FUND RESOURCES

**PILOT ROCK SCHOOL DISTRICT 2-R
GENERAL FUND
ADOPTED BUDGET**

2026/2027

AS ADOPTED JUNE 17, 2026	2023/2024 Actual	2024/2025 Actual	2025/2026 Budget	2026/2027 Proposed	2026/2027 Approved	2026/2027 Adopted
1000: INSTRUCTION	2,792,878	2,952,960	3,267,420	3,132,882	3,132,882	3,132,882
2000: SUPPORT SERVICES	2,166,685	2,213,498	2,469,662	2,545,617	2,545,617	2,545,617
3000: ENTERPRISE & COMMUNITY	0	0	0	0	0	0
4000: FACILITIES ACQUISITION	10,550	0	0	0	0	0
5100: DEBT SERVICE	287,584	301,638	314,502	331,178	331,178	331,178
5200: TRANSFERS/FUND TO FUND	430,000	150,000	100,000	100,000	100,000	100,000
6000: CONTINGENCIES	0	0	200,000	200,000	200,000	200,000
TOTAL GENERAL FUND APPROPRIATIONS	\$ 5,687,697	\$ 5,618,096	\$ 6,351,584	\$ 6,309,677	\$ 6,309,677	\$ 6,309,677
7000: UNAPPROPRIATED or ENDING FUND BALANCE***	1,123,963	1,065,757	600,000	600,000	600,000	600,000
TOTAL REQUIREMENTS	\$ 6,811,660	\$ 6,683,853	\$ 6,951,584	\$ 6,909,677	\$ 6,909,677	\$ 6,909,677
TOTAL RESOURCES (except property taxes)	6,073,681	5,882,980	6,161,584	6,089,677	6,089,677	6,089,677
PROPERTY TAXES TO BE RECEIVED	737,979	800,873	790,000	820,000	820,000	820,000
TOTAL RESOURCES	\$ 6,811,660	\$ 6,683,853	\$ 6,951,584	\$ 6,909,677	\$ 6,909,677	\$ 6,909,677

*** Not included in the appropriation, but must be included in the accounting records to "balance". By definition, an Unappropriated Ending Fund Balance is not appropriated.

SERVICES/PROGRAMS INCLUDED:

Center 001: District Services	2,911,167	2,573,454	2,438,564	2,476,791	2,476,791	2,476,791
Center 149: Elementary Programs	1,409,153	1,575,413	1,721,981	1,775,543	1,775,543	1,775,543
Center 628: High School Programs	2,491,340	2,534,986	2,791,039	2,657,343	2,657,343	2,657,343
GENERAL FUND	\$ 6,811,660	\$ 6,683,853	\$ 6,951,584	\$ 6,909,677	\$ 6,909,677	\$ 6,909,677

Umatilla County School District 2R
Pilot Rock School District Pilot Rock, OR 97868

Resources Report

		ACTUALS 23-24	ACTUALS 24-25	BUDGET 25-26	FTE 25-26	PROPOSED 26-27	FTE 26-27	APPROVED 26-27	ADOPTED 26-27
Fund 100	General Fund								
1111	Current Year's Taxes	729,098.32	782,837.62	775,000.00	0.00	800,000.00	0.00	800,000.00	800,000.00
1112	Prior Year's Taxes	8,880.81	14,289.01	15,000.00	0.00	20,000.00	0.00	20,000.00	20,000.00
1510	Interest on Investments	116,812.35	90,207.09	75,000.00	0.00	65,000.00	0.00	65,000.00	65,000.00
1710	Admissions	0.00	0.00	3,000.00	0.00	3,000.00	0.00	3,000.00	3,000.00
1920	Contributions and Donations From Priva	2,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1970	Services Provided Other Funds	297,230.35	330,544.18	301,638.00	0.00	331,178.00	0.00	331,178.00	331,178.00
1990	Miscellaneous	42,822.51	32,232.52	20,000.00	0.00	20,000.00	0.00	20,000.00	20,000.00
1991	E-Rate Refunds	2,748.00	0.00	20,000.00	0.00	20,000.00	0.00	20,000.00	20,000.00
1000		1,200,092.34	1,250,110.42	1,209,638.00	0.00	1,259,178.00	0.00	1,259,178.00	1,259,178.00
2101	County School Funds	11,304.56	12,714.93	10,000.00	0.00	10,000.00	0.00	10,000.00	10,000.00
2199	Other Intermediate Sources	0.00	513.40	0.00	0.00	0.00	0.00	0.00	0.00
2800	Revenue in Lieu of Taxes	2,303.30	2,077.90	1,500.00	0.00	1,500.00	0.00	1,500.00	1,500.00
2000		13,607.86	15,306.23	11,500.00	0.00	11,500.00	0.00	11,500.00	11,500.00
3101	State School Fund - General Support	4,000,557.48	4,244,285.61	4,316,721.00	0.00	4,252,067.00	0.00	4,252,067.00	4,252,067.00
3103	Common School Fund	38,468.68	38,744.74	40,355.00	0.00	38,658.00	0.00	38,658.00	38,658.00
3199	Other Unrestricted Grants-In-Aid	0.00	0.00	20,000.00	0.00	20,000.00	0.00	20,000.00	20,000.00
3299	Other Restricted Grants-In-Aid	3,501.23	4,664.73	15,000.00	0.00	15,000.00	0.00	15,000.00	15,000.00
3000		4,042,527.39	4,287,695.08	4,392,076.00	0.00	4,325,725.00	0.00	4,325,725.00	4,325,725.00
4801	Federal Forest Fees	512.59	3,032.33	1,240.00	0.00	1,240.00	0.00	1,240.00	1,240.00
4000		512.59	3,032.33	1,240.00	0.00	1,240.00	0.00	1,240.00	1,240.00
5200	Interfund Transfers	0.00	0.00	140,000.00	0.00	250,000.00	0.00	250,000.00	250,000.00
5400	Resources - Beginning Fund Balance	1,554,919.74	1,123,962.68	1,197,130.00	0.00	1,062,034.00	0.00	1,062,034.00	1,062,034.00
5000		1,554,919.74	1,123,962.68	1,337,130.00	0.00	1,312,034.00	0.00	1,312,034.00	1,312,034.00
Total Fund 100	General Fund	6,811,659.92	6,680,106.74	6,951,584.00	0.00	6,909,677.00	0.00	6,909,677.00	6,909,677.00

DISTRICT OPERATIONS

Requirements Report

			ACTUALS 23-24	ACTUALS 24-25	BUDGET 25-26	FTE 25-26	PROPOSED 26-27	FTE 26-27	APPROVED 26-27	ADOPTED 26-27
Center	001	PILOT ROCK SCHOOL DIST 2R								
Fund	100	General Fund								
Function	1250	Less Restrictive Programs for Students with Disabi								
Area	320	Special Education								
121	Substitutes - Licensed	232.11	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100	Salaries	232.11	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
211	Employer Contribution	25.06	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
213	PERS UAL Contribution	24.96	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220	Social Security Administration	17.76	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
231	Worker's Compensation	0.94	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
236	PFML	0.92	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
200	Associated Payroll Costs	69.64	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Area	320	Special Education	301.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function	1250	Less Restrictive Programs for Students with Disabi	301.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function	2120	Guidance Services								
Area	000	UNDESIGNATED								
111	Licensed Salaries	72,834.25	75,966.23	79,862.00	1.00	80,123.00	1.00	80,123.00	80,123.00	80,123.00
100	Salaries	72,834.25	75,966.23	79,862.00	1.00	80,123.00	1.00	80,123.00	80,123.00	80,123.00
211	Employer Contribution	7,866.13	8,204.33	8,626.00	0.00	8,799.00	0.00	8,799.00	8,799.00	8,799.00
213	PERS UAL Contribution	7,829.66	8,166.40	8,586.00	0.00	8,672.00	0.00	8,672.00	8,672.00	8,672.00
220	Social Security Administration	5,569.58	5,805.81	6,016.00	0.00	6,136.00	0.00	6,136.00	6,136.00	6,136.00
231	Worker's Compensation	251.30	147.68	362.00	0.00	369.00	0.00	369.00	369.00	369.00
236	PFML	291.17	303.55	317.00	0.00	323.00	0.00	323.00	323.00	323.00
242	Health Insurance	19,800.00	20,400.00	21,000.00	0.00	22,800.00	0.00	22,800.00	22,800.00	22,800.00
200	Associated Payroll Costs	41,607.84	43,027.77	44,907.00	0.00	47,099.00	0.00	47,099.00	47,099.00	47,099.00
319	Other Instructional, Professional and Technical S	0.00	1,710.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
300	Purchased Services	0.00	1,710.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
410	Consumable Supplies and Materials	0.00	0.00	400.00	0.00	400.00	0.00	400.00	400.00	400.00
400	Supplies & Materials	0.00	0.00	400.00	0.00	400.00	0.00	400.00	400.00	400.00
Total Area	000	UNDESIGNATED	114,442.09	120,704.00	125,169.00	1.00	127,622.00	1.00	127,622.00	127,622.00
Total Function	2120	Guidance Services	114,442.09	120,704.00	125,169.00	1.00	127,622.00	1.00	127,622.00	127,622.00
Function	2240	Instructional Staff Development								
Area	000	UNDESIGNATED								

Requirements Report

			ACTUALS 23-24	ACTUALS 24-25	BUDGET 25-26	FTE 25-26	PROPOSED 26-27	FTE 26-27	APPROVED 26-27	ADOPTED 26-27
Center 001 PILOT ROCK SCHOOL DIST 2R										
Fund 100 General Fund										
Function	2240	Instructional Staff Development								
Area	000	UNDESIGNATED								
	342	Travel, Out of District	467.56	2,110.75	1,000.00	0.00	1,000.00	0.00	1,000.00	1,000.00
	300	Purchased Services	467.56	2,110.75	1,000.00	0.00	1,000.00	0.00	1,000.00	1,000.00
Total Area	000	UNDESIGNATED	467.56	2,110.75	1,000.00	0.00	1,000.00	0.00	1,000.00	1,000.00
Area	330	Targeted Staff Development								
	249	Tuition Reimbursement	13,082.00	13,488.00	10,000.00	0.00	10,000.00	0.00	10,000.00	10,000.00
	200	Associated Payroll Costs	13,082.00	13,488.00	10,000.00	0.00	10,000.00	0.00	10,000.00	10,000.00
Total Area	330	Targeted Staff Development	13,082.00	13,488.00	10,000.00	0.00	10,000.00	0.00	10,000.00	10,000.00
Total Function	2240	Instructional Staff Development	13,549.56	15,598.75	11,000.00	0.00	11,000.00	0.00	11,000.00	11,000.00
Function	2310	Board of Education Services								
Area	000	UNDESIGNATED								
	247	LIFE FLIGHT	1,060.00	2,265.00	2,625.00	0.00	2,625.00	0.00	2,625.00	2,625.00
	200	Associated Payroll Costs	1,060.00	2,265.00	2,625.00	0.00	2,625.00	0.00	2,625.00	2,625.00
	342	Travel, Out of District	0.00	1,058.34	5,000.00	0.00	5,000.00	0.00	5,000.00	5,000.00
	354	Advertising	1,643.25	0.00	1,000.00	0.00	1,000.00	0.00	1,000.00	1,000.00
	381	Audit Services	15,300.00	16,100.00	16,905.00	0.00	16,905.00	0.00	16,905.00	16,905.00
	382	Legal Services	0.00	240.00	3,500.00	0.00	3,500.00	0.00	3,500.00	3,500.00
	390	Other General Professional and Technological Servi	0.00	0.00	5,500.00	0.00	5,500.00	0.00	5,500.00	5,500.00
	300	Purchased Services	16,943.25	17,398.34	31,905.00	0.00	31,905.00	0.00	31,905.00	31,905.00
	640	Dues and Fees	3,058.00	4,196.29	5,000.00	0.00	5,000.00	0.00	5,000.00	5,000.00
	651	Liability Insurance	31,004.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	600	Other Objects	34,062.00	4,196.29	5,000.00	0.00	5,000.00	0.00	5,000.00	5,000.00
Total Area	000	UNDESIGNATED	52,065.25	23,859.63	39,530.00	0.00	39,530.00	0.00	39,530.00	39,530.00
Total Function	2310	Board of Education Services	52,065.25	23,859.63	39,530.00	0.00	39,530.00	0.00	39,530.00	39,530.00
Function	2321	Office of the Superintendent Services								
Area	000	UNDESIGNATED								
	112	Classified Salaries	47,125.74	48,988.38	48,715.00	1.00	49,689.00	1.00	49,689.00	49,689.00
	113	Administrators	65,110.06	69,700.86	69,930.00	0.50	71,329.00	0.50	71,329.00	71,329.00
	130	Additional Salary	950.00	950.00	1,191.00	0.00	1,215.00	0.00	1,215.00	1,215.00

Requirements Report

			ACTUALS 23-24	ACTUALS 24-25	BUDGET 25-26	FTE 25-26	PROPOSED 26-27	FTE 26-27	APPROVED 26-27	ADOPTED 26-27
Center 001	PILOT ROCK SCHOOL DIST 2R									
100	Salaries		113,185.80	119,639.24	119,836.00	1.50	122,233.00	1.50	122,233.00	122,233.00
211	Employer Contribution		17,975.26	19,082.62	19,644.00	0.00	20,037.00	0.00	20,037.00	20,037.00
213	PERS UAL Contribution		12,167.40	12,861.19	13,208.00	0.00	13,340.00	0.00	13,340.00	13,340.00
220	Social Security Administration		8,631.64	9,124.81	8,423.00	0.00	8,591.00	0.00	8,591.00	8,591.00
231	Worker's Compensation		398.67	248.01	482.00	0.00	492.00	0.00	492.00	492.00
236	PFML		378.86	477.11	479.00	0.00	489.00	0.00	489.00	489.00
242	Health Insurance		30,736.14	31,696.74	32,648.00	0.00	35,568.00	0.00	35,568.00	35,568.00
243	Administrative Annuity		3,000.00	3,000.00	3,000.00	0.00	3,000.00	0.00	3,000.00	3,000.00
200	Associated Payroll Costs		73,287.97	76,490.48	77,884.00	0.00	81,517.00	0.00	81,517.00	81,517.00
319	Other Instructional, Professional and Technical S		0.00	0.00	500.00	0.00	500.00	0.00	500.00	500.00
324	Rentals		1,645.47	3,349.69	3,500.00	0.00	3,500.00	0.00	3,500.00	3,500.00
342	Travel, Out of District		1,333.26	1,626.68	5,000.00	0.00	5,000.00	0.00	5,000.00	5,000.00
351	Telephone		4,821.69	0.00	3,000.00	0.00	3,000.00	0.00	3,000.00	3,000.00
353	Postage		415.89	814.19	500.00	0.00	500.00	0.00	500.00	500.00
354	Advertising		0.00	1,013.25	0.00	0.00	0.00	0.00	0.00	0.00
355	Printing and Binding		4,353.22	4,260.22	2,500.00	0.00	2,500.00	0.00	2,500.00	2,500.00
382	Legal Services		0.00	0.00	500.00	0.00	500.00	0.00	500.00	500.00
300	Purchased Services		12,569.53	11,064.03	15,500.00	0.00	15,500.00	0.00	15,500.00	15,500.00
410	Consumable Supplies and Materials		5,620.05	4,559.07	2,500.00	0.00	2,500.00	0.00	2,500.00	2,500.00
460	Non-consumable Items		0.00	0.00	200.00	0.00	200.00	0.00	200.00	200.00
400	Supplies & Materials		5,620.05	4,559.07	2,700.00	0.00	2,700.00	0.00	2,700.00	2,700.00
640	Dues and Fees		8,100.70	7,394.48	5,000.00	0.00	5,000.00	0.00	5,000.00	5,000.00
600	Other Objects		8,100.70	7,394.48	5,000.00	0.00	5,000.00	0.00	5,000.00	5,000.00
Total Area	000	UNDESIGNATED	212,764.05	219,147.30	220,920.00	1.50	226,950.00	1.50	226,950.00	226,950.00
Total Function	2321	Office of the Superintendent Services	212,764.05	219,147.30	220,920.00	1.50	226,950.00	1.50	226,950.00	226,950.00
Function	2520	Fiscal Services								
Area	000	UNDESIGNATED								
112	Classified Salaries		0.00	0.01	0.00	0.00	0.00	0.00	0.00	0.00
100	Salaries		0.00	0.01	0.00	0.00	0.00	0.00	0.00	0.00
211	Employer Contribution		487.44	(534.21)	81.00	0.00	83.00	0.00	83.00	83.00
235	Unemployment		0.00	0.00	41,612.00	0.00	42,444.00	0.00	42,444.00	42,444.00
200	Associated Payroll Costs		487.44	(534.21)	41,693.00	0.00	42,527.00	0.00	42,527.00	42,527.00
319	Other Instructional, Professional and Technical S		0.00	3,700.00	2,000.00	0.00	2,000.00	0.00	2,000.00	2,000.00
322	Repairs and Maintenance Services		0.00	0.00	2,500.00	0.00	2,500.00	0.00	2,500.00	2,500.00
385	Management Services		58,305.62	65,870.91	65,656.00	0.00	69,025.00	0.00	69,025.00	69,025.00
300	Purchased Services		58,305.62	69,570.91	70,156.00	0.00	73,525.00	0.00	73,525.00	73,525.00
640	Dues and Fees		2,156.57	2,374.91	2,500.00	0.00	2,500.00	0.00	2,500.00	2,500.00

Requirements Report

			ACTUALS 23-24	ACTUALS 24-25	BUDGET 25-26	FTE 25-26	PROPOSED 26-27	FTE 26-27	APPROVED 26-27	ADOPTED 26-27
Center 001 PILOT ROCK SCHOOL DIST 2R										
600	Other Objects		2,156.57	2,374.91	2,500.00	0.00	2,500.00	0.00	2,500.00	2,500.00
Total Area	000 UNDESIGNATED		60,949.63	71,411.62	114,349.00	0.00	118,552.00	0.00	118,552.00	118,552.00
Total Function	2520 Fiscal Services		60,949.63	71,411.62	114,349.00	0.00	118,552.00	0.00	118,552.00	118,552.00
Function 2542 Care and Upkeep of Buildings Services										
Area	000 UNDESIGNATED									
322	Repairs and Maintenance Services		5,507.55	380.00	5,000.00	0.00	6,000.00	0.00	6,000.00	6,000.00
342	Travel, Out of District		1,569.71	0.00	0.00	0.00	0.00	0.00	0.00	0.00
380	Non-instructional Professional and Technical Servi		4,491.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00
300	Purchased Services		11,569.01	380.00	5,000.00	0.00	6,000.00	0.00	6,000.00	6,000.00
410	Consumable Supplies and Materials		0.00	54.79	0.00	0.00	0.00	0.00	0.00	0.00
460	Non-consumable Items		4,525.65	0.00	0.00	0.00	0.00	0.00	0.00	0.00
400	Supplies & Materials		4,525.65	54.79	0.00	0.00	0.00	0.00	0.00	0.00
653	Property Insurance Premiums		116,151.00	116,003.00	133,403.00	0.00	150,222.00	0.00	150,222.00	150,222.00
600	Other Objects		116,151.00	116,003.00	133,403.00	0.00	150,222.00	0.00	150,222.00	150,222.00
Total Area	000 UNDESIGNATED		132,245.66	116,437.79	138,403.00	0.00	156,222.00	0.00	156,222.00	156,222.00
Total Function	2542 Care and Upkeep of Buildings Services		132,245.66	116,437.79	138,403.00	0.00	156,222.00	0.00	156,222.00	156,222.00
Function 2543 Care and Upkeep of Grounds Services										
Area	000 UNDESIGNATED									
112	Classified Salaries		25,679.64	26,673.56	27,089.00	0.50	27,631.00	0.50	27,631.00	27,631.00
100	Salaries		25,679.64	26,673.56	27,089.00	0.50	27,631.00	0.50	27,631.00	27,631.00
211	Employer Contribution		2,773.43	2,880.74	2,997.00	0.00	3,057.00	0.00	3,057.00	3,057.00
213	PERS UAL Contribution		2,760.55	2,867.44	2,983.00	0.00	3,013.00	0.00	3,013.00	3,013.00
220	Social Security Administration		1,964.49	2,040.65	1,986.00	0.00	2,026.00	0.00	2,026.00	2,026.00
231	Worker's Compensation		915.49	1,005.41	1,203.00	0.00	1,227.00	0.00	1,227.00	1,227.00
236	PFML		85.80	106.74	110.00	0.00	112.00	0.00	112.00	112.00
242	Health Insurance		9,293.06	9,575.08	10,500.00	0.00	11,400.00	0.00	11,400.00	11,400.00
243	Administrative Annuity		0.00	613.56	0.00	0.00	0.00	0.00	0.00	0.00
200	Associated Payroll Costs		17,792.82	19,089.62	19,779.00	0.00	20,835.00	0.00	20,835.00	20,835.00
322	Repairs and Maintenance Services		3,798.74	3,060.87	10,000.00	0.00	10,000.00	0.00	10,000.00	10,000.00
324	Rentals		3,984.66	0.00	3,500.00	0.00	3,500.00	0.00	3,500.00	3,500.00
341	Travel, Local in District		0.00	0.00	500.00	0.00	500.00	0.00	500.00	500.00
300	Purchased Services		7,783.40	3,060.87	14,000.00	0.00	14,000.00	0.00	14,000.00	14,000.00
410	Consumable Supplies and Materials		25,083.47	25,774.95	20,000.00	0.00	26,000.00	0.00	26,000.00	26,000.00
460	Non-consumable Items		10,082.12	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Requirements Report

			ACTUALS 23-24	ACTUALS 24-25	BUDGET 25-26	FTE 25-26	PROPOSED 26-27	FTE 26-27	APPROVED 26-27	ADOPTED 26-27
Center 001 PILOT ROCK SCHOOL DIST 2R										
400	Supplies & Materials		35,165.59	25,774.95	20,000.00	0.00	26,000.00	0.00	26,000.00	26,000.00
542	Replacement Equipment Purchase		0.00	0.00	2,200.00	0.00	2,200.00	0.00	2,200.00	2,200.00
500	Capital Outlay		0.00	0.00	2,200.00	0.00	2,200.00	0.00	2,200.00	2,200.00
Total Area	000	UNDESIGNATED	86,421.45	74,599.00	83,068.00	0.50	90,666.00	0.50	90,666.00	90,666.00
Area	050	GENERAL CLASSROOM INSTRUCTION								
220	Social Security Administration		0.00	0.00	6.00	0.00	6.00	0.00	6.00	6.00
231	Worker's Compensation		0.00	0.00	2.00	0.00	2.00	0.00	2.00	2.00
200	Associated Payroll Costs		0.00	0.00	8.00	0.00	8.00	0.00	8.00	8.00
Total Area	050	GENERAL CLASSROOM INSTRUCTION	0.00	0.00	8.00	0.00	8.00	0.00	8.00	8.00
Total Function	2543	Care and Upkeep of Grounds Services	86,421.45	74,599.00	83,076.00	0.50	90,674.00	0.50	90,674.00	90,674.00
Function	2552	Vehicle Operation Services								
Area	000	UNDESIGNATED								
112	Classified Salaries		13,380.75	29,918.65	37,904.00	1.00	38,662.00	1.00	38,662.00	38,662.00
122	Substitutes - Classified		37,561.24	23,392.89	25,000.00	0.00	25,500.00	0.00	25,500.00	25,500.00
100	Salaries		50,941.99	53,311.54	62,904.00	1.00	64,162.00	1.00	64,162.00	64,162.00
211	Employer Contribution		6,154.80	6,381.11	6,423.00	0.00	6,551.00	0.00	6,551.00	6,551.00
213	PERS UAL Contribution		5,476.18	5,730.97	5,743.00	0.00	5,800.00	0.00	5,800.00	5,800.00
220	Social Security Administration		3,892.96	4,074.01	6,016.00	0.00	6,136.00	0.00	6,136.00	6,136.00
231	Worker's Compensation		1,842.74	1,926.92	4,813.00	0.00	4,909.00	0.00	4,909.00	4,909.00
236	PFML		199.98	213.01	183.00	0.00	187.00	0.00	187.00	187.00
245	HRA Contribution		4,505.03	6,331.53	4,780.00	0.00	4,923.00	0.00	4,923.00	4,923.00
200	Associated Payroll Costs		22,071.69	24,657.55	27,958.00	0.00	28,506.00	0.00	28,506.00	28,506.00
319	Other Instructional, Professional and Technical S		375.00	1,440.00	3,000.00	0.00	3,000.00	0.00	3,000.00	3,000.00
331	Reimbursable Student Transportation		0.00	3,471.84	0.00	0.00	0.00	0.00	0.00	0.00
342	Travel, Out of District		809.36	974.82	1,000.00	0.00	1,000.00	0.00	1,000.00	1,000.00
300	Purchased Services		1,184.36	5,886.66	4,000.00	0.00	4,000.00	0.00	4,000.00	4,000.00
640	Dues and Fees		897.00	372.00	2,500.00	0.00	2,500.00	0.00	2,500.00	2,500.00
651	Liability Insurance		11,101.00	47,729.00	54,888.00	0.00	60,176.00	0.00	60,176.00	60,176.00
600	Other Objects		11,998.00	48,101.00	57,388.00	0.00	62,676.00	0.00	62,676.00	62,676.00
Total Area	000	UNDESIGNATED	86,196.04	131,956.75	152,250.00	1.00	159,344.00	1.00	159,344.00	159,344.00
Area	320	Special Education								
220	Social Security Administration		0.00	0.00	1,024.00	0.00	1,044.00	0.00	1,044.00	1,044.00
231	Worker's Compensation		0.00	0.00	362.00	0.00	369.00	0.00	369.00	369.00

Requirements Report

			ACTUALS 23-24	ACTUALS 24-25	BUDGET 25-26	FTE 25-26	PROPOSED 26-27	FTE 26-27	APPROVED 26-27	ADOPTED 26-27
Center 001 PILOT ROCK SCHOOL DIST 2R										
200	Associated Payroll Costs		0.00	0.00	1,386.00	0.00	1,413.00	0.00	1,413.00	1,413.00
Total Area	320	Special Education	0.00	0.00	1,386.00	0.00	1,413.00	0.00	1,413.00	1,413.00
Total Function	2552	Vehicle Operation Services	86,196.04	131,956.75	153,636.00	1.00	160,757.00	1.00	160,757.00	160,757.00
Function	2554	VEHICLE OPERATION SERVICES								
Area	000	UNDESIGNATED								
112	Classified Salaries		25,679.52	26,673.44	27,089.00	0.50	27,631.00	0.50	27,631.00	27,631.00
100	Salaries		25,679.52	26,673.44	27,089.00	0.50	27,631.00	0.50	27,631.00	27,631.00
211	Employer Contribution		2,773.32	2,880.74	2,997.00	0.00	3,057.00	0.00	3,057.00	3,057.00
213	PERS UAL Contribution		2,760.55	2,867.33	2,983.00	0.00	3,013.00	0.00	3,013.00	3,013.00
220	Social Security Administration		1,964.49	2,040.39	2,046.00	0.00	2,087.00	0.00	2,087.00	2,087.00
231	Worker's Compensation		915.46	1,005.27	1,203.00	0.00	1,227.00	0.00	1,227.00	1,227.00
236	PFML		85.80	106.61	131.00	0.00	134.00	0.00	134.00	134.00
242	Health Insurance		9,293.04	9,574.98	10,500.00	0.00	11,400.00	0.00	11,400.00	11,400.00
243	Administrative Annuity		0.00	613.56	0.00	0.00	0.00	0.00	0.00	0.00
200	Associated Payroll Costs		17,792.66	19,088.88	19,860.00	0.00	20,918.00	0.00	20,918.00	20,918.00
319	Other Instructional, Professional and Technical S		665.92	0.00	0.00	0.00	0.00	0.00	0.00	0.00
322	Repairs and Maintenance Services		7,705.62	13,866.91	20,000.00	0.00	20,000.00	0.00	20,000.00	20,000.00
323	R&M Additional		511.54	91.00	0.00	0.00	0.00	0.00	0.00	0.00
325	Electricity		1,303.65	1,082.74	2,000.00	0.00	2,000.00	0.00	2,000.00	2,000.00
326	Fuel		2,289.47	1,334.79	1,500.00	0.00	1,500.00	0.00	1,500.00	1,500.00
327	Water and Sewage		417.00	435.00	1,500.00	0.00	1,500.00	0.00	1,500.00	1,500.00
331	Reimbursable Student Transportation		282.96	289.44	0.00	0.00	0.00	0.00	0.00	0.00
342	Travel, Out of District		2,641.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00
351	Telephone		96.36	0.00	0.00	0.00	0.00	0.00	0.00	0.00
300	Purchased Services		15,914.02	17,099.88	25,000.00	0.00	25,000.00	0.00	25,000.00	25,000.00
410	Consumable Supplies and Materials		29,375.24	20,028.82	30,000.00	0.00	30,000.00	0.00	30,000.00	30,000.00
400	Supplies & Materials		29,375.24	20,028.82	30,000.00	0.00	30,000.00	0.00	30,000.00	30,000.00
Total Area	000	UNDESIGNATED	88,761.44	82,891.02	101,949.00	0.50	103,549.00	0.50	103,549.00	103,549.00
Total Function	2554	VEHICLE OPERATION SERVICES	88,761.44	82,891.02	101,949.00	0.50	103,549.00	0.50	103,549.00	103,549.00
Function	2660	Technology Services								
Area	000	UNDESIGNATED								
640	Dues and Fees		0.00	38.50	0.00	0.00	0.00	0.00	0.00	0.00
600	Other Objects		0.00	38.50	0.00	0.00	0.00	0.00	0.00	0.00
Total Area	000	UNDESIGNATED	0.00	38.50	0.00	0.00	0.00	0.00	0.00	0.00

Requirements Report

			ACTUALS 23-24	ACTUALS 24-25	BUDGET 25-26	FTE 25-26	PROPOSED 26-27	FTE 26-27	APPROVED 26-27	ADOPTED 26-27
Center 001 PILOT ROCK SCHOOL DIST 2R										
Fund 100 General Fund										
Function	2660	Technology Services								
Area	260	Technology								
	310	Instructional, Professional and Technical Service	66,277.00	65,580.49	68,530.00	0.00	71,957.00	0.00	71,957.00	71,957.00
	316	Data Processing Services	13,816.27	4,875.64	20,000.00	0.00	2,000.00	0.00	2,000.00	2,000.00
	300	Purchased Services	80,093.27	70,456.13	88,530.00	0.00	73,957.00	0.00	73,957.00	73,957.00
	410	Consumable Supplies and Materials	4,191.86	2,024.28	10,000.00	0.00	10,000.00	0.00	10,000.00	10,000.00
	440	Periodicals	138.00	(91.36)	500.00	0.00	500.00	0.00	500.00	500.00
	460	Non-consumable Items	5,085.00	1,590.70	10,000.00	0.00	10,000.00	0.00	10,000.00	10,000.00
	470	Computer Software	44,509.12	58,388.84	42,000.00	0.00	60,000.00	0.00	60,000.00	60,000.00
	480	Computer Hardware	56,379.06	43,936.66	50,000.00	0.00	50,000.00	0.00	50,000.00	50,000.00
	400	Supplies & Materials	110,303.04	105,849.12	112,500.00	0.00	130,500.00	0.00	130,500.00	130,500.00
Total Area	260	Technology	190,396.31	176,305.25	201,030.00	0.00	204,457.00	0.00	204,457.00	204,457.00
Total Function	2660	Technology Services	190,396.31	176,343.75	201,030.00	0.00	204,457.00	0.00	204,457.00	204,457.00
Function	2700	Supplemental Retirement Program								
Area	000	UNDESIGNATED								
	240	Contractual Employee Benefits	20,976.84	23,108.85	35,000.00	0.00	6,300.00	0.00	6,300.00	6,300.00
	200	Associated Payroll Costs	20,976.84	23,108.85	35,000.00	0.00	6,300.00	0.00	6,300.00	6,300.00
Total Area	000	UNDESIGNATED	20,976.84	23,108.85	35,000.00	0.00	6,300.00	0.00	6,300.00	6,300.00
Total Function	2700	Supplemental Retirement Program	20,976.84	23,108.85	35,000.00	0.00	6,300.00	0.00	6,300.00	6,300.00
Function	4150	Building Acquisition, Construction, and Improvem								
Area	000	UNDESIGNATED								
	322	Repairs and Maintenance Services	1,250.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	300	Purchased Services	1,250.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	541	Initial and Additional Equipment Purchase	9,300.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	500	Capital Outlay	9,300.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Area	000	UNDESIGNATED	10,550.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function	4150	Building Acquisition, Construction, and Improvem	10,550.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function	5100	Debt Service								

Requirements Report

			ACTUALS 23-24	ACTUALS 24-25	BUDGET 25-26	FTE 25-26	PROPOSED 26-27	FTE 26-27	APPROVED 26-27	ADOPTED 26-27
Center 001 PILOT ROCK SCHOOL DIST 2R										
Fund	100	General Fund								
Function	5100	Debt Service								
Area	000	UNDESIGNATED								
610	Redemption of Principal		230,000.00	255,000.00	280,000.00	0.00	310,000.00	0.00	310,000.00	310,000.00
621	Regular Interest		57,583.90	46,638.20	34,502.00	0.00	21,178.00	0.00	21,178.00	21,178.00
600	Other Objects		287,583.90	301,638.20	314,502.00	0.00	331,178.00	0.00	331,178.00	331,178.00
Total Area	000	UNDESIGNATED	287,583.90	301,638.20	314,502.00	0.00	331,178.00	0.00	331,178.00	331,178.00
Total Function	5100	Debt Service	287,583.90	301,638.20	314,502.00	0.00	331,178.00	0.00	331,178.00	331,178.00
Function	5200	Transfers of Funds								
Area	000	UNDESIGNATED								
710	Fund Modifications		430,000.00	150,000.00	100,000.00	0.00	100,000.00	0.00	100,000.00	100,000.00
700	Transfers		430,000.00	150,000.00	100,000.00	0.00	100,000.00	0.00	100,000.00	100,000.00
Total Area	000	UNDESIGNATED	430,000.00	150,000.00	100,000.00	0.00	100,000.00	0.00	100,000.00	100,000.00
Total Function	5200	Transfers of Funds	430,000.00	150,000.00	100,000.00	0.00	100,000.00	0.00	100,000.00	100,000.00
Function	6110	Operating Contingency								
Area	000	UNDESIGNATED								
810	Planned Reserve		0.00	0.00	200,000.00	0.00	200,000.00	0.00	200,000.00	200,000.00
800	Other Uses of Funds		0.00	0.00	200,000.00	0.00	200,000.00	0.00	200,000.00	200,000.00
Total Area	000	UNDESIGNATED	0.00	0.00	200,000.00	0.00	200,000.00	0.00	200,000.00	200,000.00
Total Function	6110	Operating Contingency	0.00	0.00	200,000.00	0.00	200,000.00	0.00	200,000.00	200,000.00
Function	7000	Unappropriated Ending Fund Balance								
Area	000	UNDESIGNATED								
820	Reserved for Next Year		0.00	0.00	600,000.00	0.00	600,000.00	0.00	600,000.00	600,000.00
800	Other Uses of Funds		0.00	0.00	600,000.00	0.00	600,000.00	0.00	600,000.00	600,000.00
Total Area	000	UNDESIGNATED	0.00	0.00	600,000.00	0.00	600,000.00	0.00	600,000.00	600,000.00
Total Function	7000	Unappropriated Ending Fund Balance	0.00	0.00	600,000.00	0.00	600,000.00	0.00	600,000.00	600,000.00
Total Fund	100	General Fund	1,787,203.97	1,507,696.66	2,438,564.00	4.50	2,476,791.00	4.50	2,476,791.00	2,476,791.00

ELEMENTARY PROGRAMS

Requirements Report

			ACTUALS 23-24	ACTUALS 24-25	BUDGET 25-26	FTE 25-26	PROPOSED 26-27	FTE 26-27	APPROVED 26-27	ADOPTED 26-27
Center 149 PILOT ROCK ELEM SCHOOL										
Fund 100 General Fund										
Function	1111	PRIMARY, K-5								
Area	000	UNDESIGNATED								
111	Licensed Salaries		460,756.82	466,358.10	497,540.00	8.22	497,540.00	8.22	497,540.00	497,540.00
112	Classified Salaries		10,139.40	8,547.27	14,046.00	0.57	14,327.00	0.57	14,327.00	14,327.00
122	Substitutes - Classified		1,066.42	358.07	0.00	0.00	0.00	0.00	0.00	0.00
130	Additional Salary		1,884.18	3,874.45	3,945.00	0.00	4,024.00	0.00	4,024.00	4,024.00
131	Longevity		0.00	0.00	1,605.00	0.00	1,637.00	0.00	1,637.00	1,637.00
100	Salaries		473,846.82	479,137.89	517,136.00	8.79	517,528.00	8.79	517,528.00	517,528.00
211	Employer Contribution		55,450.29	55,524.43	59,714.00	0.00	60,908.00	0.00	60,908.00	60,908.00
213	PERS UAL Contribution		52,070.42	51,842.06	55,687.00	0.00	56,244.00	0.00	56,244.00	56,244.00
220	Social Security Administration		36,801.61	37,254.90	36,696.00	0.00	37,430.00	0.00	37,430.00	37,430.00
231	Worker's Compensation		1,732.18	1,085.88	2,528.00	0.00	2,579.00	0.00	2,579.00	2,579.00
236	PFML		1,924.35	1,947.93	2,138.00	0.00	2,181.00	0.00	2,181.00	2,181.00
242	Health Insurance		78,576.89	81,282.45	83,718.00	0.00	113,772.00	0.00	113,772.00	113,772.00
245	HRA Contribution		39,691.69	40,678.12	54,062.00	0.00	70,265.00	0.00	70,265.00	70,265.00
246	HSA		4,240.32	2,944.15	0.00	0.00	0.00	0.00	0.00	0.00
200	Associated Payroll Costs		270,487.75	272,559.92	294,543.00	0.00	343,379.00	0.00	343,379.00	343,379.00
374	Other Tuition		0.00	19,200.00	0.00	0.00	0.00	0.00	0.00	0.00
300	Purchased Services		0.00	19,200.00	0.00	0.00	0.00	0.00	0.00	0.00
410	Consumable Supplies and Materials		0.00	(20.00)	0.00	0.00	0.00	0.00	0.00	0.00
460	Non-consumable Items		0.00	0.00	500.00	0.00	500.00	0.00	500.00	500.00
400	Supplies & Materials		0.00	(20.00)	500.00	0.00	500.00	0.00	500.00	500.00
640	Dues and Fees		3,367.43	2,955.09	1,500.00	0.00	1,500.00	0.00	1,500.00	1,500.00
600	Other Objects		3,367.43	2,955.09	1,500.00	0.00	1,500.00	0.00	1,500.00	1,500.00
Total Area	000	UNDESIGNATED	747,702.00	773,832.90	813,679.00	8.79	862,907.00	8.79	862,907.00	862,907.00
Area	050	GENERAL CLASSROOM INSTRUCTION								
111	Licensed Salaries		(6,184.29)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
121	Substitutes - Licensed		24,157.73	39,132.84	30,000.00	0.00	30,000.00	0.00	30,000.00	30,000.00
122	Substitutes - Classified		13,875.65	16,288.44	15,000.00	0.00	15,000.00	0.00	15,000.00	15,000.00
100	Salaries		31,849.09	55,421.28	45,000.00	0.00	45,000.00	0.00	45,000.00	45,000.00
211	Employer Contribution		4,190.12	4,911.97	3,600.00	0.00	3,672.00	0.00	3,672.00	3,672.00
213	PERS UAL Contribution		3,167.66	3,662.21	2,535.00	0.00	2,560.00	0.00	2,560.00	2,560.00
220	Social Security Administration		2,881.77	4,215.68	11,224.00	0.00	11,448.00	0.00	11,448.00	11,448.00
231	Worker's Compensation		167.28	228.83	672.00	0.00	685.00	0.00	685.00	685.00
236	PFML		150.68	220.42	100.00	0.00	102.00	0.00	102.00	102.00
245	HRA Contribution		937.31	728.28	0.00	0.00	0.00	0.00	0.00	0.00
200	Associated Payroll Costs		11,494.82	13,967.39	18,131.00	0.00	18,467.00	0.00	18,467.00	18,467.00

Requirements Report

ACTUALS 23-24	ACTUALS 24-25	BUDGET 25-26	FTE 25-26	PROPOSED 26-27	FTE 26-27	APPROVED 26-27	ADOPTED 26-27
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Center 149 PILOT ROCK ELEM SCHOOL

Fund 100 General Fund

Function 1111 PRIMARY, K-5

Area 050 GENERAL CLASSROOM INSTRUCTION

410 Consumable Supplies and Materials	0.00	2,086.65	0.00	0.00	0.00	0.00	0.00	0.00
412 Workbooks	1,873.34	967.00	2,500.00	0.00	2,500.00	0.00	2,500.00	2,500.00
420 Textbooks	47,158.74	257.47	40,000.00	0.00	24,000.00	0.00	24,000.00	24,000.00
400 Supplies & Materials	49,032.08	3,311.12	42,500.00	0.00	26,500.00	0.00	26,500.00	26,500.00

Total Area 050 GENERAL CLASSROOM INSTRUCTION	92,375.99	72,699.79	105,631.00	0.00	89,967.00	0.00	89,967.00	89,967.00
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Area 131 Music

322 Repairs and Maintenance Services	0.00	0.00	500.00	0.00	500.00	0.00	500.00	500.00
300 Purchased Services	0.00	0.00	500.00	0.00	500.00	0.00	500.00	500.00
410 Consumable Supplies and Materials	1,136.30	662.95	500.00	0.00	500.00	0.00	500.00	500.00
400 Supplies & Materials	1,136.30	662.95	500.00	0.00	500.00	0.00	500.00	500.00

Total Area 131 Music	1,136.30	662.95	1,000.00	0.00	1,000.00	0.00	1,000.00	1,000.00
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Area 200 Physical Education

410 Consumable Supplies and Materials	418.41	88.99	400.00	0.00	400.00	0.00	400.00	400.00
400 Supplies & Materials	418.41	88.99	400.00	0.00	400.00	0.00	400.00	400.00

Total Area 200 Physical Education	418.41	88.99	400.00	0.00	400.00	0.00	400.00	400.00
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Area 900 KINDERGARTEN

410 Consumable Supplies and Materials	381.93	185.27	400.00	0.00	400.00	0.00	400.00	400.00
400 Supplies & Materials	381.93	185.27	400.00	0.00	400.00	0.00	400.00	400.00

Total Area 900 KINDERGARTEN	381.93	185.27	400.00	0.00	400.00	0.00	400.00	400.00
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Area 901 1ST GRADE

410 Consumable Supplies and Materials	144.99	433.25	400.00	0.00	400.00	0.00	400.00	400.00
400 Supplies & Materials	144.99	433.25	400.00	0.00	400.00	0.00	400.00	400.00

Total Area 901 1ST GRADE	144.99	433.25	400.00	0.00	400.00	0.00	400.00	400.00
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Area 902 2ND GRADE

410 Consumable Supplies and Materials	489.71	544.98	400.00	0.00	400.00	0.00	400.00	400.00
400 Supplies & Materials	489.71	544.98	400.00	0.00	400.00	0.00	400.00	400.00

Requirements Report

			ACTUALS 23-24	ACTUALS 24-25	BUDGET 25-26	FTE 25-26	PROPOSED 26-27	FTE 26-27	APPROVED 26-27	ADOPTED 26-27
Center 149 PILOT ROCK ELEM SCHOOL										
Total Area	902	2ND GRADE	489.71	544.98	400.00	0.00	400.00	0.00	400.00	400.00
Area	903	3RD GRADE								
410		Consumable Supplies and Materials	262.14	314.81	400.00	0.00	400.00	0.00	400.00	400.00
400		Supplies & Materials	262.14	314.81	400.00	0.00	400.00	0.00	400.00	400.00
Total Area	903	3RD GRADE	262.14	314.81	400.00	0.00	400.00	0.00	400.00	400.00
Area	904	4TH GRADE								
410		Consumable Supplies and Materials	454.45	259.86	400.00	0.00	400.00	0.00	400.00	400.00
400		Supplies & Materials	454.45	259.86	400.00	0.00	400.00	0.00	400.00	400.00
Total Area	904	4TH GRADE	454.45	259.86	400.00	0.00	400.00	0.00	400.00	400.00
Area	905	5TH GRADE								
410		Consumable Supplies and Materials	129.24	240.77	400.00	0.00	400.00	0.00	400.00	400.00
400		Supplies & Materials	129.24	240.77	400.00	0.00	400.00	0.00	400.00	400.00
Total Area	905	5TH GRADE	129.24	240.77	400.00	0.00	400.00	0.00	400.00	400.00
Area	906	6TH GRADE								
410		Consumable Supplies and Materials	970.78	487.21	400.00	0.00	400.00	0.00	400.00	400.00
400		Supplies & Materials	970.78	487.21	400.00	0.00	400.00	0.00	400.00	400.00
Total Area	906	6TH GRADE	970.78	487.21	400.00	0.00	400.00	0.00	400.00	400.00
Total Function	1111	PRIMARY, K-5	844,465.94	849,750.78	923,510.00	8.79	957,074.00	8.79	957,074.00	957,074.00
Function 1140 Pre-kindergarten Programs										
Area	000	UNDESIGNATED								
111		Licensed Salaries	0.00	29,286.46	21,380.00	0.25	22,443.00	0.25	22,443.00	22,443.00
112		Classified Salaries	0.00	25,173.02	26,448.00	0.50	26,977.00	0.50	26,977.00	26,977.00
130		Additional Salary	0.00	112.28	116.00	0.00	118.00	0.00	118.00	118.00
100		Salaries	0.00	54,571.76	47,944.00	0.75	49,538.00	0.75	49,538.00	49,538.00
211		Employer Contribution	0.00	4,061.64	4,145.00	0.00	4,228.00	0.00	4,228.00	4,228.00
213		PERS UAL Contribution	0.00	5,055.76	5,224.00	0.00	5,276.00	0.00	5,276.00	5,276.00
220		Social Security Administration	0.00	3,588.73	0.00	0.00	0.00	0.00	0.00	0.00
231		Worker's Compensation	0.00	189.89	0.00	0.00	0.00	0.00	0.00	0.00
236		PFML	0.00	187.66	0.00	0.00	0.00	0.00	0.00	0.00
245		HRA Contribution	0.00	4,921.94	0.00	0.00	0.00	0.00	0.00	0.00
200		Associated Payroll Costs	0.00	18,005.62	9,369.00	0.00	9,504.00	0.00	9,504.00	9,504.00
410		Consumable Supplies and Materials	0.00	0.00	400.00	0.00	400.00	0.00	400.00	400.00

Requirements Report

		ACTUALS 23-24	ACTUALS 24-25	BUDGET 25-26	FTE 25-26	PROPOSED 26-27	FTE 26-27	APPROVED 26-27	ADOPTED 26-27
Center 149 PILOT ROCK ELEM SCHOOL									
400	Supplies & Materials	0.00	0.00	400.00	0.00	400.00	0.00	400.00	400.00
Total Area	000 UNDESIGNATED	0.00	72,577.38	57,713.00	0.75	59,442.00	0.75	59,442.00	59,442.00
Total Function	1140 Pre-kindergarten Programs	0.00	72,577.38	57,713.00	0.75	59,442.00	0.75	59,442.00	59,442.00
Function	1250 Less Restrictive Programs for Students with Disabi								
Area	050 GENERAL CLASSROOM INSTRUCTION								
122	Substitutes - Classified	13,585.82	0.00	15,000.00	0.00	15,300.00	0.00	15,300.00	15,300.00
100	Salaries	13,585.82	0.00	15,000.00	0.00	15,300.00	0.00	15,300.00	15,300.00
211	Employer Contribution	367.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00
213	PERS UAL Contribution	365.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220	Social Security Administration	1,039.33	0.00	61.00	0.00	62.00	0.00	62.00	62.00
231	Worker's Compensation	57.93	0.00	48.00	0.00	49.00	0.00	49.00	49.00
236	PFML	54.37	0.00	45.00	0.00	46.00	0.00	46.00	46.00
200	Associated Payroll Costs	1,884.93	0.00	154.00	0.00	157.00	0.00	157.00	157.00
Total Area	050 GENERAL CLASSROOM INSTRUCTION	15,470.75	0.00	15,154.00	0.00	15,457.00	0.00	15,457.00	15,457.00
Area	320 Special Education								
111	Licensed Salaries	0.00	53,782.35	54,695.00	0.75	68,500.00	0.75	68,500.00	68,500.00
112	Classified Salaries	93,115.48	95,219.40	115,567.00	5.00	94,405.00	4.00	94,405.00	94,405.00
121	Substitutes - Licensed	0.00	476.83	0.00	0.00	0.00	0.00	0.00	0.00
122	Substitutes - Classified	696.33	1,192.05	0.00	0.00	0.00	0.00	0.00	0.00
100	Salaries	93,811.81	150,670.63	170,262.00	5.75	162,905.00	4.75	162,905.00	162,905.00
211	Employer Contribution	10,131.71	16,613.83	16,660.00	0.00	16,993.00	0.00	16,993.00	16,993.00
213	PERS UAL Contribution	10,009.90	16,408.82	16,448.00	0.00	16,612.00	0.00	16,612.00	16,612.00
220	Social Security Administration	7,176.56	11,788.65	10,107.00	0.00	8,513.00	0.00	8,513.00	8,513.00
231	Worker's Compensation	441.67	636.82	1,203.00	0.00	475.00	0.00	475.00	475.00
236	PFML	375.28	616.43	560.00	0.00	471.00	0.00	471.00	471.00
242	Health Insurance	0.00	18,767.61	10,500.00	0.00	11,400.00	0.00	11,400.00	11,400.00
245	HRA Contribution	7,410.74	9,066.63	4,780.00	0.00	9,680.00	0.00	9,680.00	9,680.00
200	Associated Payroll Costs	35,545.86	73,898.79	60,258.00	0.00	64,144.00	0.00	64,144.00	64,144.00
310	Instructional, Professional and Technical Service	0.00	88.00	0.00	0.00	0.00	0.00	0.00	0.00
319	Other Instructional, Professional and Technical S	5,150.00	9,500.00	8,500.00	0.00	8,500.00	0.00	8,500.00	8,500.00
342	Travel, Out of District	0.00	664.12	150.00	0.00	150.00	0.00	150.00	150.00
300	Purchased Services	5,150.00	10,252.12	8,650.00	0.00	8,650.00	0.00	8,650.00	8,650.00
410	Consumable Supplies and Materials	440.77	779.60	500.00	0.00	500.00	0.00	500.00	500.00
400	Supplies & Materials	440.77	779.60	500.00	0.00	500.00	0.00	500.00	500.00
640	Dues and Fees	0.00	426.76	0.00	0.00	0.00	0.00	0.00	0.00
600	Other Objects	0.00	426.76	0.00	0.00	0.00	0.00	0.00	0.00

Requirements Report

			ACTUALS 23-24	ACTUALS 24-25	BUDGET 25-26	FTE 25-26	PROPOSED 26-27	FTE 26-27	APPROVED 26-27	ADOPTED 26-27
Center 149 PILOT ROCK ELEM SCHOOL										
Total Area	320	Special Education	134,948.44	236,027.90	239,670.00	5.75	236,199.00	4.75	236,199.00	236,199.00
Total Function	1250	Less Restrictive Programs for Students with Disabi	150,419.19	236,027.90	254,824.00	5.75	251,656.00	4.75	251,656.00	251,656.00
Function	2115	Student Safety								
Area	000	UNDESIGNATED								
322		Repairs and Maintenance Services	0.00	137.52	500.00	0.00	500.00	0.00	500.00	500.00
325		Electricity	443.55	447.69	600.00	0.00	600.00	0.00	600.00	600.00
300		Purchased Services	443.55	585.21	1,100.00	0.00	1,100.00	0.00	1,100.00	1,100.00
Total Area	000	UNDESIGNATED	443.55	585.21	1,100.00	0.00	1,100.00	0.00	1,100.00	1,100.00
Total Function	2115	Student Safety	443.55	585.21	1,100.00	0.00	1,100.00	0.00	1,100.00	1,100.00
Function	2222	Library/Media Center								
Area	000	UNDESIGNATED								
410		Consumable Supplies and Materials	333.99	252.79	400.00	0.00	400.00	0.00	400.00	400.00
430		Library Books	55.93	876.55	1,000.00	0.00	1,000.00	0.00	1,000.00	1,000.00
440		Periodicals	659.12	107.80	750.00	0.00	750.00	0.00	750.00	750.00
460		Non-consumable Items	391.43	0.00	0.00	0.00	0.00	0.00	0.00	0.00
470		Computer Software	0.00	0.00	1,000.00	0.00	1,000.00	0.00	1,000.00	1,000.00
400		Supplies & Materials	1,440.47	1,237.14	3,150.00	0.00	3,150.00	0.00	3,150.00	3,150.00
Total Area	000	UNDESIGNATED	1,440.47	1,237.14	3,150.00	0.00	3,150.00	0.00	3,150.00	3,150.00
Total Function	2222	Library/Media Center	1,440.47	1,237.14	3,150.00	0.00	3,150.00	0.00	3,150.00	3,150.00
Function	2240	Instructional Staff Development								
Area	000	UNDESIGNATED								
130		Additional Salary	1,789.18	2,102.98	2,166.00	0.00	2,209.00	0.00	2,209.00	2,209.00
100		Salaries	1,789.18	2,102.98	2,166.00	0.00	2,209.00	0.00	2,209.00	2,209.00
211		Employer Contribution	197.79	227.12	240.00	0.00	245.00	0.00	245.00	245.00
213		PERS UAL Contribution	192.33	226.08	239.00	0.00	241.00	0.00	241.00	241.00
220		Social Security Administration	136.19	160.49	147.00	0.00	150.00	0.00	150.00	150.00
231		Worker's Compensation	7.11	8.24	0.00	0.00	0.00	0.00	0.00	0.00
236		PFML	7.13	8.39	0.00	0.00	0.00	0.00	0.00	0.00
245		HRA Contribution	239.22	0.00	0.00	0.00	0.00	0.00	0.00	0.00
200		Associated Payroll Costs	779.77	630.32	626.00	0.00	636.00	0.00	636.00	636.00
312		Instructional Programs Improvement Services	456.36	1,500.00	700.00	0.00	700.00	0.00	700.00	700.00
300		Purchased Services	456.36	1,500.00	700.00	0.00	700.00	0.00	700.00	700.00

Requirements Report

			ACTUALS 23-24	ACTUALS 24-25	BUDGET 25-26	FTE 25-26	PROPOSED 26-27	FTE 26-27	APPROVED 26-27	ADOPTED 26-27
Center 149 PILOT ROCK ELEM SCHOOL										
Total Area	000	UNDESIGNATED	3,025.31	4,233.30	3,492.00	0.00	3,545.00	0.00	3,545.00	3,545.00
Area	330	Targeted Staff Development								
312		Instructional Programs Improvement Services	0.00	0.00	250.00	0.00	250.00	0.00	250.00	250.00
342		Travel, Out of District	0.00	0.00	0.00	0.00	2,500.00	0.00	2,500.00	2,500.00
300		Purchased Services	0.00	0.00	250.00	0.00	2,750.00	0.00	2,750.00	2,750.00
410		Consumable Supplies and Materials	0.00	0.00	250.00	0.00	250.00	0.00	250.00	250.00
400		Supplies & Materials	0.00	0.00	250.00	0.00	250.00	0.00	250.00	250.00
Total Area	330	Targeted Staff Development	0.00	0.00	500.00	0.00	3,000.00	0.00	3,000.00	3,000.00
Total Function	2240	Instructional Staff Development	3,025.31	4,233.30	3,992.00	0.00	6,545.00	0.00	6,545.00	6,545.00
Function	2410	Office of the Principal Services								
Area	000	UNDESIGNATED								
112		Classified Salaries	34,015.95	37,685.98	40,029.00	1.00	40,830.00	1.00	40,830.00	40,830.00
113		Administrators	65,109.94	69,700.86	69,930.00	0.50	71,329.00	0.50	71,329.00	71,329.00
122		Substitutes - Classified	554.19	325.60	0.00	0.00	0.00	0.00	0.00	0.00
100		Salaries	99,680.08	107,712.44	109,959.00	1.50	112,159.00	1.50	112,159.00	112,159.00
211		Employer Contribution	16,521.13	17,794.52	18,589.00	0.00	18,961.00	0.00	18,961.00	18,961.00
213		PERS UAL Contribution	10,715.64	11,579.07	12,158.00	0.00	12,280.00	0.00	12,280.00	12,280.00
220		Social Security Administration	7,537.91	8,164.36	7,580.00	0.00	7,732.00	0.00	7,732.00	7,732.00
231		Worker's Compensation	395.75	424.09	602.00	0.00	614.00	0.00	614.00	614.00
236		PFML	340.41	426.85	430.00	0.00	439.00	0.00	439.00	439.00
242		Health Insurance	31,760.04	32,846.68	33,832.00	0.00	36,936.00	0.00	36,936.00	36,936.00
243		Administrative Annuity	3,000.00	3,000.00	3,000.00	0.00	3,000.00	0.00	3,000.00	3,000.00
245		HRA Contribution	43.16	41.25	0.00	0.00	0.00	0.00	0.00	0.00
200		Associated Payroll Costs	70,314.04	74,276.82	76,191.00	0.00	79,962.00	0.00	79,962.00	79,962.00
324		Rentals	2,686.95	3,674.13	3,500.00	0.00	3,500.00	0.00	3,500.00	3,500.00
342		Travel, Out of District	160.00	410.00	500.00	0.00	500.00	0.00	500.00	500.00
351		Telephone	1,543.12	1,850.75	2,500.00	0.00	2,500.00	0.00	2,500.00	2,500.00
353		Postage	288.73	0.00	500.00	0.00	500.00	0.00	500.00	500.00
355		Printing and Binding	1,192.81	1,550.13	5,000.00	0.00	5,000.00	0.00	5,000.00	5,000.00
300		Purchased Services	5,871.61	7,485.01	12,000.00	0.00	12,000.00	0.00	12,000.00	12,000.00
410		Consumable Supplies and Materials	6,594.69	3,999.29	5,000.00	0.00	5,000.00	0.00	5,000.00	5,000.00
460		Non-consumable Items	0.00	0.00	500.00	0.00	500.00	0.00	500.00	500.00
400		Supplies & Materials	6,594.69	3,999.29	5,500.00	0.00	5,500.00	0.00	5,500.00	5,500.00
640		Dues and Fees	132.15	0.00	200.00	0.00	200.00	0.00	200.00	200.00
600		Other Objects	132.15	0.00	200.00	0.00	200.00	0.00	200.00	200.00
Total Area	000	UNDESIGNATED	182,592.57	193,473.56	203,850.00	1.50	209,821.00	1.50	209,821.00	209,821.00

Requirements Report

			ACTUALS 23-24	ACTUALS 24-25	BUDGET 25-26	FTE 25-26	PROPOSED 26-27	FTE 26-27	APPROVED 26-27	ADOPTED 26-27
Center 149 PILOT ROCK ELEM SCHOOL										
Fund 100 General Fund										
Function	2410	Office of the Principal Services								
Area	050	GENERAL CLASSROOM INSTRUCTION								
	220	Social Security Administration	0.00	0.00	240.00	0.00	245.00	0.00	245.00	245.00
	231	Worker's Compensation	0.00	0.00	61.00	0.00	62.00	0.00	62.00	62.00
200		Associated Payroll Costs	0.00	0.00	301.00	0.00	307.00	0.00	307.00	307.00
Total Area	050	GENERAL CLASSROOM INSTRUCTION	0.00	0.00	301.00	0.00	307.00	0.00	307.00	307.00
Total Function	2410	Office of the Principal Services	182,592.57	193,473.56	204,151.00	1.50	210,128.00	1.50	210,128.00	210,128.00
Function	2542	Care and Upkeep of Buildings Services								
Area	000	UNDESIGNATED								
	112	Classified Salaries	78,667.57	84,872.12	91,099.00	2.00	92,921.00	2.00	92,921.00	92,921.00
	122	Substitutes - Classified	1,196.41	528.00	0.00	0.00	0.00	0.00	0.00	0.00
	130	Additional Salary	125.09	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100		Salaries	79,989.07	85,400.12	91,099.00	2.00	92,921.00	2.00	92,921.00	92,921.00
	211	Employer Contribution	8,572.17	9,247.45	10,132.00	0.00	10,335.00	0.00	10,335.00	10,335.00
	213	PERS UAL Contribution	8,532.50	9,180.51	10,068.00	0.00	10,169.00	0.00	10,169.00	10,169.00
	220	Social Security Administration	6,080.28	6,617.83	7,580.00	0.00	7,732.00	0.00	7,732.00	7,732.00
	231	Worker's Compensation	2,349.20	1,036.06	3,129.00	0.00	3,192.00	0.00	3,192.00	3,192.00
	236	PFML	268.70	339.13	351.00	0.00	358.00	0.00	358.00	358.00
	242	Health Insurance	19,530.15	18,700.88	21,000.00	0.00	22,800.00	0.00	22,800.00	22,800.00
	245	HRA Contribution	1,939.01	2,393.30	2,390.00	0.00	2,462.00	0.00	2,462.00	2,462.00
200		Associated Payroll Costs	47,272.01	47,515.16	54,650.00	0.00	57,048.00	0.00	57,048.00	57,048.00
	319	Other Instructional, Professional and Technical S	2,858.49	2,296.83	6,000.00	0.00	6,000.00	0.00	6,000.00	6,000.00
	322	Repairs and Maintenance Services	4,893.60	2,603.84	7,500.00	0.00	8,500.00	0.00	8,500.00	8,500.00
	325	Electricity	46,103.22	43,780.50	40,000.00	0.00	45,000.00	0.00	45,000.00	45,000.00
	326	Fuel	15,010.35	9,540.82	15,000.00	0.00	15,000.00	0.00	15,000.00	15,000.00
	327	Water and Sewage	3,119.16	4,320.65	8,500.00	0.00	8,500.00	0.00	8,500.00	8,500.00
	328	Garbage	5,184.75	5,115.00	7,500.00	0.00	10,000.00	0.00	10,000.00	10,000.00
300		Purchased Services	77,169.57	67,657.64	84,500.00	0.00	93,000.00	0.00	93,000.00	93,000.00
	410	Consumable Supplies and Materials	7,822.16	7,995.30	18,500.00	0.00	18,500.00	0.00	18,500.00	18,500.00
	460	Non-consumable Items	8,591.77	2,255.23	14,000.00	0.00	14,000.00	0.00	14,000.00	14,000.00
400		Supplies & Materials	16,413.93	10,250.53	32,500.00	0.00	32,500.00	0.00	32,500.00	32,500.00
	640	Dues and Fees	0.00	300.00	200.00	0.00	200.00	0.00	200.00	200.00
600		Other Objects	0.00	300.00	200.00	0.00	200.00	0.00	200.00	200.00
Total Area	000	UNDESIGNATED	220,844.58	211,123.45	262,949.00	2.00	275,669.00	2.00	275,669.00	275,669.00

Requirements Report

			ACTUALS 23-24	ACTUALS 24-25	BUDGET 25-26	FTE 25-26	PROPOSED 26-27	FTE 26-27	APPROVED 26-27	ADOPTED 26-27
Center	149	PILOT ROCK ELEM SCHOOL								
Fund	100	General Fund								
Function	2542	Care and Upkeep of Buildings Services								
Area	050	GENERAL CLASSROOM INSTRUCTION								
	122	Substitutes - Classified	4,121.08	4,622.53	8,000.00	0.00	8,160.00	0.00	8,160.00	8,160.00
	100	Salaries	4,121.08	4,622.53	8,000.00	0.00	8,160.00	0.00	8,160.00	8,160.00
	211	Employer Contribution	445.09	499.24	527.00	0.00	538.00	0.00	538.00	538.00
	213	PERS UAL Contribution	443.02	496.92	524.00	0.00	529.00	0.00	529.00	529.00
	220	Social Security Administration	315.16	353.63	301.00	0.00	307.00	0.00	307.00	307.00
	231	Worker's Compensation	152.67	176.11	240.00	0.00	245.00	0.00	245.00	245.00
	236	PFML	2.37	18.49	0.00	0.00	0.00	0.00	0.00	0.00
	245	HRA Contribution	31.20	17.87	0.00	0.00	0.00	0.00	0.00	0.00
	200	Associated Payroll Costs	1,389.51	1,562.26	1,592.00	0.00	1,619.00	0.00	1,619.00	1,619.00
Total Area	050	GENERAL CLASSROOM INSTRUCTION	5,510.59	6,184.79	9,592.00	0.00	9,779.00	0.00	9,779.00	9,779.00
Total Function	2542	Care and Upkeep of Buildings Services	226,355.17	217,308.24	272,541.00	2.00	285,448.00	2.00	285,448.00	285,448.00
Function	2543	Care and Upkeep of Grounds Services								
Area	000	UNDESIGNATED								
	322	Repairs and Maintenance Services	0.00	0.00	500.00	0.00	500.00	0.00	500.00	500.00
	300	Purchased Services	0.00	0.00	500.00	0.00	500.00	0.00	500.00	500.00
	410	Consumable Supplies and Materials	410.45	172.91	500.00	0.00	500.00	0.00	500.00	500.00
	400	Supplies & Materials	410.45	172.91	500.00	0.00	500.00	0.00	500.00	500.00
Total Area	000	UNDESIGNATED	410.45	172.91	1,000.00	0.00	1,000.00	0.00	1,000.00	1,000.00
Total Function	2543	Care and Upkeep of Grounds Services	410.45	172.91	1,000.00	0.00	1,000.00	0.00	1,000.00	1,000.00
Function	2570	Internal Services								
Area	000	UNDESIGNATED								
	460	Non-consumable Items	0.00	46.98	0.00	0.00	0.00	0.00	0.00	0.00
	400	Supplies & Materials	0.00	46.98	0.00	0.00	0.00	0.00	0.00	0.00
Total Area	000	UNDESIGNATED	0.00	46.98	0.00	0.00	0.00	0.00	0.00	0.00
Total Function	2570	Internal Services	0.00	46.98	0.00	0.00	0.00	0.00	0.00	0.00
Total Fund	100	General Fund	1,409,152.65	1,575,413.40	1,721,981.00	18.79	1,775,543.00	17.79	1,775,543.00	1,775,543.00

HIGH SCHOOL PROGRAMS

Requirements Report

			ACTUALS 23-24	ACTUALS 24-25	BUDGET 25-26	FTE 25-26	PROPOSED 26-27	FTE 26-27	APPROVED 26-27	ADOPTED 26-27
Center 628 PILOT ROCK HIGH SCHOOL										
Fund 100 General Fund										
Function	1121	Middle/Junior High Programs								
Area	000	UNDESIGNATED								
	640	Dues and Fees	0.00	348.00	500.00	0.00	500.00	0.00	500.00	500.00
	600	Other Objects	0.00	348.00	500.00	0.00	500.00	0.00	500.00	500.00
Total Area	000	UNDESIGNATED	0.00	348.00	500.00	0.00	500.00	0.00	500.00	500.00
Area	050	GENERAL CLASSROOM INSTRUCTION								
	111	Licensed Salaries	253.99	266.69	11,021.00	0.25	0.00	0.25	0.00	0.00
	121	Substitutes - Licensed	15,957.58	12,688.57	15,000.00	0.00	15,300.00	0.00	15,300.00	15,300.00
	100	Salaries	16,211.57	12,955.26	26,021.00	0.25	15,300.00	0.25	15,300.00	15,300.00
	211	Employer Contribution	1,743.83	1,431.19	1,220.00	0.00	1,244.00	0.00	1,244.00	1,244.00
	213	PERS UAL Contribution	1,631.83	779.72	636.00	0.00	642.00	0.00	642.00	642.00
	220	Social Security Administration	1,240.24	991.12	0.00	0.00	0.00	0.00	0.00	0.00
	231	Worker's Compensation	(58.21)	(496.01)	0.00	0.00	0.00	0.00	0.00	0.00
	236	PFML	64.86	51.83	1,035.00	0.00	1,056.00	0.00	1,056.00	1,056.00
	242	Health Insurance	0.00	0.00	21,000.00	0.00	0.00	0.00	0.00	0.00
	245	HRA Contribution	329.79	373.83	0.00	0.00	0.00	0.00	0.00	0.00
	200	Associated Payroll Costs	4,952.34	3,131.68	23,891.00	0.00	2,942.00	0.00	2,942.00	2,942.00
	342	Travel, Out of District	336.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	300	Purchased Services	336.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	412	Workbooks	4,261.17	0.00	1,500.00	0.00	1,500.00	0.00	1,500.00	1,500.00
	420	Textbooks	41,037.59	8,358.04	24,900.00	0.00	24,000.00	0.00	24,000.00	24,000.00
	460	Non-consumable Items	0.00	0.00	2,500.00	0.00	2,500.00	0.00	2,500.00	2,500.00
	400	Supplies & Materials	45,298.76	8,358.04	28,900.00	0.00	28,000.00	0.00	28,000.00	28,000.00
Total Area	050	GENERAL CLASSROOM INSTRUCTION	66,798.67	24,444.98	78,812.00	0.25	46,242.00	0.25	46,242.00	46,242.00
Area	100	English								
	111	Licensed Salaries	26,051.76	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	100	Salaries	26,051.76	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	211	Employer Contribution	2,813.57	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	213	PERS UAL Contribution	2,800.58	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	220	Social Security Administration	1,992.93	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	231	Worker's Compensation	103.06	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	236	PFML	104.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	242	Health Insurance	8,268.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	200	Associated Payroll Costs	16,082.39	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Requirements Report

ACTUALS 23-24	ACTUALS 24-25	BUDGET 25-26	FTE 25-26	PROPOSED 26-27	FTE 26-27	APPROVED 26-27	ADOPTED 26-27
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Center 628 PILOT ROCK HIGH SCHOOL

Fund 100 General Fund

Function	1121	Middle/Junior High Programs							
Area	100	English							
410	Consumable Supplies and Materials		353.82	460.23	500.00	0.00	500.00	0.00	500.00
400	Supplies & Materials		353.82	460.23	500.00	0.00	500.00	0.00	500.00
Total Area	100	English	42,487.97	460.23	500.00	0.00	500.00	0.00	500.00
Area	110	Social Studies							
111	Licensed Salaries		0.00	0.00	59,124.00	1.00	60,306.00	1.00	60,306.00
100	Salaries		0.00	0.00	59,124.00	1.00	60,306.00	1.00	60,306.00
220	Social Security Administration		0.00	0.00	2,768.00	0.00	2,823.00	0.00	2,823.00
231	Worker's Compensation		0.00	0.00	151.00	0.00	154.00	0.00	154.00
242	Health Insurance		0.00	0.00	21,000.00	0.00	22,800.00	0.00	22,800.00
200	Associated Payroll Costs		0.00	0.00	23,919.00	0.00	25,777.00	0.00	25,777.00
410	Consumable Supplies and Materials		514.90	387.30	500.00	0.00	500.00	0.00	500.00
400	Supplies & Materials		514.90	387.30	500.00	0.00	500.00	0.00	500.00
Total Area	110	Social Studies	514.90	387.30	83,543.00	1.00	86,583.00	1.00	86,583.00
Area	120	Science							
111	Licensed Salaries		121,098.84	0.00	66,667.00	1.00	68,000.00	1.00	68,000.00
130	Additional Salary		1,256.55	0.00	0.00	0.00	0.00	0.00	0.00
100	Salaries		122,355.39	0.00	66,667.00	1.00	68,000.00	1.00	68,000.00
211	Employer Contribution		12,455.35	0.00	193.00	0.00	197.00	0.00	197.00
213	PERS UAL Contribution		13,153.20	0.00	152.00	0.00	154.00	0.00	154.00
220	Social Security Administration		9,313.90	0.00	3,609.00	0.00	3,681.00	0.00	3,681.00
231	Worker's Compensation		481.37	0.00	180.00	0.00	184.00	0.00	184.00
236	PFML		486.98	0.00	524.00	0.00	534.00	0.00	534.00
242	Health Insurance		39,074.34	0.00	42,000.00	0.00	22,800.00	0.00	22,800.00
200	Associated Payroll Costs		74,965.14	0.00	46,658.00	0.00	27,550.00	0.00	27,550.00
410	Consumable Supplies and Materials		258.87	560.84	500.00	0.00	500.00	0.00	500.00
400	Supplies & Materials		258.87	560.84	500.00	0.00	500.00	0.00	500.00
Total Area	120	Science	197,579.40	560.84	113,825.00	1.00	96,050.00	1.00	96,050.00
Area	130	The Arts							
410	Consumable Supplies and Materials		0.00	1,613.10	500.00	0.00	500.00	0.00	500.00
400	Supplies & Materials		0.00	1,613.10	500.00	0.00	500.00	0.00	500.00

Requirements Report

			ACTUALS 23-24	ACTUALS 24-25	BUDGET 25-26	FTE 25-26	PROPOSED 26-27	FTE 26-27	APPROVED 26-27	ADOPTED 26-27
Center 628 PILOT ROCK HIGH SCHOOL										
Total Area	130	The Arts	0.00	1,613.10	500.00	0.00	500.00	0.00	500.00	500.00
Area	131	Music								
	111	Licensed Salaries	12,352.89	13,471.47	13,604.00	0.21	12,766.00	0.21	12,766.00	12,766.00
100		Salaries	12,352.89	13,471.47	13,604.00	0.21	12,766.00	0.21	12,766.00	12,766.00
	211	Employer Contribution	1,334.08	1,454.97	1,505.00	0.00	1,535.00	0.00	1,535.00	1,535.00
	213	PERS UAL Contribution	1,327.89	1,448.23	1,498.00	0.00	1,513.00	0.00	1,513.00	1,513.00
	220	Social Security Administration	945.06	1,030.61	1,685.00	0.00	1,719.00	0.00	1,719.00	1,719.00
	231	Worker's Compensation	49.04	53.00	114.00	0.00	116.00	0.00	116.00	116.00
	236	PFML	49.40	53.86	54.00	0.00	55.00	0.00	55.00	55.00
	242	Health Insurance	4,141.20	4,276.44	5,250.00	0.00	5,700.00	0.00	5,700.00	5,700.00
200		Associated Payroll Costs	7,846.67	8,317.11	10,106.00	0.00	10,638.00	0.00	10,638.00	10,638.00
	322	Repairs and Maintenance Services	0.00	0.00	500.00	0.00	500.00	0.00	500.00	500.00
300		Purchased Services	0.00	0.00	500.00	0.00	500.00	0.00	500.00	500.00
	410	Consumable Supplies and Materials	971.98	309.99	500.00	0.00	500.00	0.00	500.00	500.00
400		Supplies & Materials	971.98	309.99	500.00	0.00	500.00	0.00	500.00	500.00
Total Area	131	Music	21,171.54	22,098.57	24,710.00	0.21	24,404.00	0.21	24,404.00	24,404.00
Area	135	Reading								
	220	Social Security Administration	0.00	0.00	1,084.00	0.00	1,106.00	0.00	1,106.00	1,106.00
	231	Worker's Compensation	0.00	0.00	78.00	0.00	80.00	0.00	80.00	80.00
200		Associated Payroll Costs	0.00	0.00	1,162.00	0.00	1,186.00	0.00	1,186.00	1,186.00
Total Area	135	Reading	0.00	0.00	1,162.00	0.00	1,186.00	0.00	1,186.00	1,186.00
Area	140	STEM								
	410	Consumable Supplies and Materials	0.00	419.97	500.00	0.00	500.00	0.00	500.00	500.00
400		Supplies & Materials	0.00	419.97	500.00	0.00	500.00	0.00	500.00	500.00
Total Area	140	STEM	0.00	419.97	500.00	0.00	500.00	0.00	500.00	500.00
Area	180	Mathematics								
	111	Licensed Salaries	66,678.85	1,440.92	76,094.00	1.00	77,616.00	1.00	77,616.00	77,616.00
100		Salaries	66,678.85	1,440.92	76,094.00	1.00	77,616.00	1.00	77,616.00	77,616.00
	211	Employer Contribution	7,201.33	155.62	0.00	0.00	0.00	0.00	0.00	0.00
	213	PERS UAL Contribution	7,167.95	154.90	0.00	0.00	0.00	0.00	0.00	0.00
	220	Social Security Administration	5,100.90	110.23	5,454.00	0.00	5,563.00	0.00	5,563.00	5,563.00
	231	Worker's Compensation	262.06	5.33	151.00	0.00	154.00	0.00	154.00	154.00
	236	PFML	266.71	5.76	294.00	0.00	300.00	0.00	300.00	300.00
	242	Health Insurance	19,727.88	0.00	21,000.00	0.00	22,800.00	0.00	22,800.00	22,800.00

Requirements Report

			ACTUALS 23-24	ACTUALS 24-25	BUDGET 25-26	FTE 25-26	PROPOSED 26-27	FTE 26-27	APPROVED 26-27	ADOPTED 26-27
Center 628 PILOT ROCK HIGH SCHOOL										
200	Associated Payroll Costs		39,726.83	431.84	26,899.00	0.00	28,817.00	0.00	28,817.00	28,817.00
410	Consumable Supplies and Materials		429.09	244.28	500.00	0.00	500.00	0.00	500.00	500.00
400	Supplies & Materials		429.09	244.28	500.00	0.00	500.00	0.00	500.00	500.00
Total Area	180	Mathematics	106,834.77	2,117.04	103,493.00	1.00	106,933.00	1.00	106,933.00	106,933.00
Area	190	Health Education								
410	Consumable Supplies and Materials		0.00	0.00	500.00	0.00	500.00	0.00	500.00	500.00
400	Supplies & Materials		0.00	0.00	500.00	0.00	500.00	0.00	500.00	500.00
Total Area	190	Health Education	0.00	0.00	500.00	0.00	500.00	0.00	500.00	500.00
Area	200	Physical Education								
111	Licensed Salaries		33,819.79	36,023.06	38,047.00	0.50	38,808.00	0.50	38,808.00	38,808.00
121	Substitutes - Licensed		464.22	715.23	0.00	0.00	0.00	0.00	0.00	0.00
100	Salaries		34,284.01	36,738.29	38,047.00	0.50	38,808.00	0.50	38,808.00	38,808.00
211	Employer Contribution		3,702.68	3,967.77	4,186.00	0.00	4,270.00	0.00	4,270.00	4,270.00
213	PERS UAL Contribution		3,685.57	3,949.40	4,167.00	0.00	4,209.00	0.00	4,209.00	4,209.00
220	Social Security Administration		2,543.49	2,727.73	2,528.00	0.00	2,579.00	0.00	2,579.00	2,579.00
231	Worker's Compensation		134.37	143.44	78.00	0.00	80.00	0.00	80.00	80.00
236	PFML		133.02	142.63	145.00	0.00	148.00	0.00	148.00	148.00
242	Health Insurance		9,900.00	10,200.00	10,500.00	0.00	11,400.00	0.00	11,400.00	11,400.00
245	HRA Contribution		25.37	53.66	0.00	0.00	0.00	0.00	0.00	0.00
200	Associated Payroll Costs		20,124.50	21,184.63	21,604.00	0.00	22,686.00	0.00	22,686.00	22,686.00
410	Consumable Supplies and Materials		966.70	502.99	500.00	0.00	500.00	0.00	500.00	500.00
400	Supplies & Materials		966.70	502.99	500.00	0.00	500.00	0.00	500.00	500.00
Total Area	200	Physical Education	55,375.21	58,425.91	60,151.00	0.50	61,994.00	0.50	61,994.00	61,994.00
Area	260	Technology								
111	Licensed Salaries		12,234.85	0.00	12,828.00	0.15	13,085.00	0.15	13,085.00	13,085.00
100	Salaries		12,234.85	0.00	12,828.00	0.15	13,085.00	0.15	13,085.00	13,085.00
211	Employer Contribution		1,668.80	0.00	34.00	0.00	35.00	0.00	35.00	35.00
213	PERS UAL Contribution		1,315.28	0.00	27.00	0.00	27.00	0.00	27.00	27.00
220	Social Security Administration		927.92	0.00	1,024.00	0.00	1,044.00	0.00	1,044.00	1,044.00
231	Worker's Compensation		47.62	0.00	78.00	0.00	80.00	0.00	80.00	80.00
236	PFML		48.53	0.00	52.00	0.00	53.00	0.00	53.00	53.00
242	Health Insurance		2,970.00	0.00	5,250.00	0.00	5,700.00	0.00	5,700.00	5,700.00
200	Associated Payroll Costs		6,978.15	0.00	6,465.00	0.00	6,939.00	0.00	6,939.00	6,939.00
Total Area	260	Technology	19,213.00	0.00	19,293.00	0.15	20,024.00	0.15	20,024.00	20,024.00

Requirements Report

			ACTUALS 23-24	ACTUALS 24-25	BUDGET 25-26	FTE 25-26	PROPOSED 26-27	FTE 26-27	APPROVED 26-27	ADOPTED 26-27
Center 628 PILOT ROCK HIGH SCHOOL										
Fund 100 General Fund										
Function	1121	Middle/Junior High Programs								
Area	272	Home Economics								
	410	Consumable Supplies and Materials	138.94	0.00	500.00	0.00	500.00	0.00	500.00	500.00
	400	Supplies & Materials	138.94	0.00	500.00	0.00	500.00	0.00	500.00	500.00
Total Area	272	Home Economics	138.94	0.00	500.00	0.00	500.00	0.00	500.00	500.00
Area	274	Woods								
	410	Consumable Supplies and Materials	13.48	287.25	500.00	0.00	500.00	0.00	500.00	500.00
	400	Supplies & Materials	13.48	287.25	500.00	0.00	500.00	0.00	500.00	500.00
Total Area	274	Woods	13.48	287.25	500.00	0.00	500.00	0.00	500.00	500.00
Area	560	Natural Resources Systems								
	111	Licensed Salaries	8,515.23	8,889.84	9,157.00	0.13	0.00	0.00	0.00	0.00
	100	Salaries	8,515.23	8,889.84	9,157.00	0.13	0.00	0.00	0.00	0.00
	211	Employer Contribution	1,161.43	1,212.60	1,279.00	0.00	0.00	0.00	0.00	0.00
	213	PERS UAL Contribution	915.33	955.68	1,008.00	0.00	1,018.00	0.00	1,018.00	1,018.00
	220	Social Security Administration	595.00	622.27	783.00	0.00	0.00	0.00	0.00	0.00
	231	Worker's Compensation	33.50	34.82	61.00	0.00	0.00	0.00	0.00	0.00
	236	PFML	31.15	32.55	34.00	0.00	0.00	0.00	0.00	0.00
	242	Health Insurance	2,574.00	2,652.00	2,625.00	0.00	0.00	0.00	0.00	0.00
	200	Associated Payroll Costs	5,310.41	5,509.92	5,790.00	0.00	1,018.00	0.00	1,018.00	1,018.00
	410	Consumable Supplies and Materials	264.82	0.00	500.00	0.00	500.00	0.00	500.00	500.00
	400	Supplies & Materials	264.82	0.00	500.00	0.00	500.00	0.00	500.00	500.00
Total Area	560	Natural Resources Systems	14,090.46	14,399.76	15,447.00	0.13	1,518.00	0.00	1,518.00	1,518.00
Total Function	1121	Middle/Junior High Programs	524,218.34	125,562.95	503,936.00	4.24	448,434.00	4.11	448,434.00	448,434.00
Function	1122	Middle/Junior High School Extra-curricular								
Area	000	UNDESIGNATED								
	130	Additional Salary	1,414.48	1,000.00	1,030.00	0.00	1,051.00	0.00	1,051.00	1,051.00
	100	Salaries	1,414.48	1,000.00	1,030.00	0.00	1,051.00	0.00	1,051.00	1,051.00
	211	Employer Contribution	44.76	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	213	PERS UAL Contribution	44.56	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	220	Social Security Administration	108.21	76.50	119.00	0.00	121.00	0.00	121.00	121.00
	231	Worker's Compensation	5.62	3.90	0.00	0.00	0.00	0.00	0.00	0.00
	236	PFML	5.66	4.00	0.00	0.00	0.00	0.00	0.00	0.00

Requirements Report

ACTUALS 23-24 ACTUALS 24-25 BUDGET 25-26 FTE 25-26 PROPOSED 26-27 FTE 26-27 APPROVED 26-27 ADOPTED 26-27

Center 628 PILOT ROCK HIGH SCHOOL

200	Associated Payroll Costs		208.81	84.40	119.00	0.00	121.00	0.00	121.00	121.00
Total Area	000	UNDESIGNATED	1,623.29	1,084.40	1,149.00	0.00	1,172.00	0.00	1,172.00	1,172.00
Area	131	Music								
640	Dues and Fees		200.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
600	Other Objects		200.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Area	131	Music	200.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Area	230	Athletics								
130	Additional Salary		2,210.45	2,441.00	7,009.00	0.00	7,149.00	0.00	7,149.00	7,149.00
100	Salaries		2,210.45	2,441.00	7,009.00	0.00	7,149.00	0.00	7,149.00	7,149.00
211	Employer Contribution		238.73	265.33	280.00	0.00	286.00	0.00	286.00	286.00
213	PERS UAL Contribution		237.62	262.41	277.00	0.00	280.00	0.00	280.00	280.00
220	Social Security Administration		169.10	186.74	602.00	0.00	614.00	0.00	614.00	614.00
231	Worker's Compensation		9.03	12.66	180.00	0.00	184.00	0.00	184.00	184.00
236	PFML		8.84	9.77	0.00	0.00	0.00	0.00	0.00	0.00
200	Associated Payroll Costs		663.32	736.91	1,339.00	0.00	1,364.00	0.00	1,364.00	1,364.00
319	Other Instructional, Professional and Technical S		2,016.00	5,603.00	15,000.00	0.00	8,000.00	0.00	8,000.00	8,000.00
300	Purchased Services		2,016.00	5,603.00	15,000.00	0.00	8,000.00	0.00	8,000.00	8,000.00
410	Consumable Supplies and Materials		508.58	350.75	500.00	0.00	500.00	0.00	500.00	500.00
460	Non-consumable Items		2,392.74	2,942.51	3,000.00	0.00	3,000.00	0.00	3,000.00	3,000.00
400	Supplies & Materials		2,901.32	3,293.26	3,500.00	0.00	3,500.00	0.00	3,500.00	3,500.00
640	Dues and Fees		500.00	385.00	500.00	0.00	500.00	0.00	500.00	500.00
600	Other Objects		500.00	385.00	500.00	0.00	500.00	0.00	500.00	500.00
Total Area	230	Athletics	8,291.09	12,459.17	27,348.00	0.00	20,513.00	0.00	20,513.00	20,513.00
Area	231	Football								
322	Repairs and Maintenance Services		0.00	0.00	1,000.00	0.00	1,000.00	0.00	1,000.00	1,000.00
300	Purchased Services		0.00	0.00	1,000.00	0.00	1,000.00	0.00	1,000.00	1,000.00
410	Consumable Supplies and Materials		608.03	259.50	500.00	0.00	500.00	0.00	500.00	500.00
400	Supplies & Materials		608.03	259.50	500.00	0.00	500.00	0.00	500.00	500.00
Total Area	231	Football	608.03	259.50	1,500.00	0.00	1,500.00	0.00	1,500.00	1,500.00
Area	232	Volleyball								
410	Consumable Supplies and Materials		498.42	225.99	500.00	0.00	500.00	0.00	500.00	500.00

Requirements Report

			ACTUALS 23-24	ACTUALS 24-25	BUDGET 25-26	FTE 25-26	PROPOSED 26-27	FTE 26-27	APPROVED 26-27	ADOPTED 26-27
Center 628 PILOT ROCK HIGH SCHOOL										
400	Supplies & Materials		498.42	225.99	500.00	0.00	500.00	0.00	500.00	500.00
Total Area	232	Volleyball	498.42	225.99	500.00	0.00	500.00	0.00	500.00	500.00
Area	233	Boys Basketball								
410	Consumable Supplies and Materials		424.48	0.00	500.00	0.00	500.00	0.00	500.00	500.00
400	Supplies & Materials		424.48	0.00	500.00	0.00	500.00	0.00	500.00	500.00
Total Area	233	Boys Basketball	424.48	0.00	500.00	0.00	500.00	0.00	500.00	500.00
Area	234	Girls Basketball								
410	Consumable Supplies and Materials		423.50	264.00	500.00	0.00	500.00	0.00	500.00	500.00
400	Supplies & Materials		423.50	264.00	500.00	0.00	500.00	0.00	500.00	500.00
Total Area	234	Girls Basketball	423.50	264.00	500.00	0.00	500.00	0.00	500.00	500.00
Area	236	Track								
410	Consumable Supplies and Materials		666.14	212.59	500.00	0.00	500.00	0.00	500.00	500.00
400	Supplies & Materials		666.14	212.59	500.00	0.00	500.00	0.00	500.00	500.00
Total Area	236	Track	666.14	212.59	500.00	0.00	500.00	0.00	500.00	500.00
Area	240	Cross Country								
410	Consumable Supplies and Materials		135.00	0.00	500.00	0.00	500.00	0.00	500.00	500.00
400	Supplies & Materials		135.00	0.00	500.00	0.00	500.00	0.00	500.00	500.00
Total Area	240	Cross Country	135.00	0.00	500.00	0.00	500.00	0.00	500.00	500.00
Total Function	1122	Middle/Junior High School Extra-curricular	12,869.95	14,505.65	32,497.00	0.00	25,685.00	0.00	25,685.00	25,685.00
Function	1131	High School Programs								
Area	000	UNDESIGNATED								
111	Licensed Salaries		0.00	46,953.63	0.00	0.00	0.00	0.00	0.00	0.00
100	Salaries		0.00	46,953.63	0.00	0.00	0.00	0.00	0.00	0.00
211	Employer Contribution		0.00	2,564.31	2,645.00	0.00	2,698.00	0.00	2,698.00	2,698.00
213	PERS UAL Contribution		0.00	2,552.45	2,632.00	0.00	2,658.00	0.00	2,658.00	2,658.00
220	Social Security Administration		0.00	3,591.98	0.00	0.00	0.00	0.00	0.00	0.00
231	Worker's Compensation		0.00	188.42	0.00	0.00	0.00	0.00	0.00	0.00
236	PFML		0.00	187.78	0.00	0.00	0.00	0.00	0.00	0.00
245	HRA Contribution		0.00	9,916.70	0.00	0.00	0.00	0.00	0.00	0.00
200	Associated Payroll Costs		0.00	19,001.64	5,277.00	0.00	5,356.00	0.00	5,356.00	5,356.00

Requirements Report

		ACTUALS 23-24	ACTUALS 24-25	BUDGET 25-26	FTE 25-26	PROPOSED 26-27	FTE 26-27	APPROVED 26-27	ADOPTED 26-27
Center 628 PILOT ROCK HIGH SCHOOL									
Fund 100 General Fund									
Function	1131	High School Programs							
Area	000	UNDESIGNATED							
	374	Other Tuition	62,160.00	0.00	0.00	0.00	0.00	0.00	0.00
	300	Purchased Services	62,160.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Area	000	UNDESIGNATED	62,160.00	65,955.27	5,277.00	0.00	5,356.00	0.00	5,356.00
Area	025	OTHER EXTRACURRICULAR STUDENT ACTIVITIES							
	342	Travel, Out of District	276.00	13,190.74	0.00	0.00	0.00	0.00	0.00
	300	Purchased Services	276.00	13,190.74	0.00	0.00	0.00	0.00	0.00
Total Area	025	OTHER EXTRACURRICULAR STUDENT ACTIVITIES	276.00	13,190.74	0.00	0.00	0.00	0.00	0.00
Area	050	GENERAL CLASSROOM INSTRUCTION							
	121	Substitutes - Licensed	18,083.40	27,791.69	30,000.00	0.00	30,600.00	0.00	30,600.00
	122	Substitutes - Classified	19,688.59	13,620.20	15,000.00	0.00	15,300.00	0.00	15,300.00
	100	Salaries	37,771.99	41,411.89	45,000.00	0.00	45,900.00	0.00	45,900.00
	211	Employer Contribution	3,681.46	4,707.16	3,773.00	0.00	3,848.00	0.00	3,848.00
	213	PERS UAL Contribution	2,088.90	2,525.53	2,133.00	0.00	2,154.00	0.00	2,154.00
	220	Social Security Administration	2,887.78	3,167.12	2,046.00	0.00	2,087.00	0.00	2,087.00
	231	Worker's Compensation	(92.26)	(932.79)	61.00	0.00	62.00	0.00	62.00
	236	PFML	150.56	165.61	1,891.00	0.00	1,929.00	0.00	1,929.00
	245	HRA Contribution	504.43	743.58	0.00	0.00	0.00	0.00	0.00
	200	Associated Payroll Costs	9,220.87	10,376.21	9,904.00	0.00	10,080.00	0.00	10,080.00
	412	Workbooks	383.53	0.00	1,500.00	0.00	1,500.00	0.00	1,500.00
	420	Textbooks	10,429.20	98.85	24,000.00	0.00	24,000.00	0.00	24,000.00
	460	Non-consumable Items	0.00	69.59	7,000.00	0.00	7,000.00	0.00	7,000.00
	400	Supplies & Materials	10,812.73	168.44	32,500.00	0.00	32,500.00	0.00	32,500.00
	640	Dues and Fees	0.00	384.27	1,000.00	0.00	1,000.00	0.00	1,000.00
	600	Other Objects	0.00	384.27	1,000.00	0.00	1,000.00	0.00	1,000.00
Total Area	050	GENERAL CLASSROOM INSTRUCTION	57,805.59	52,340.81	88,404.00	0.00	89,480.00	0.00	89,480.00
Area	100	English							
	111	Licensed Salaries	26,051.76	0.00	47,335.00	0.71	48,282.00	0.71	48,282.00
	100	Salaries	26,051.76	0.00	47,335.00	0.71	48,282.00	0.71	48,282.00
	211	Employer Contribution	2,813.57	0.00	0.00	0.00	0.00	0.00	0.00

Requirements Report

		ACTUALS 23-24	ACTUALS 24-25	BUDGET 25-26	FTE 25-26	PROPOSED 26-27	FTE 26-27	APPROVED 26-27	ADOPTED 26-27
Center 628 PILOT ROCK HIGH SCHOOL									
Fund 100 General Fund									
Function 1131 High School Programs									
Area 100 English									
	213 PERS UAL Contribution	2,800.58	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	220 Social Security Administration	1,992.93	0.00	8,423.00	0.00	8,591.00	0.00	8,591.00	8,591.00
	231 Worker's Compensation	103.06	0.00	362.00	0.00	369.00	0.00	369.00	369.00
	236 PFML	104.25	0.00	113.00	0.00	115.00	0.00	115.00	115.00
	242 Health Insurance	8,268.00	0.00	10,500.00	0.00	0.00	0.00	0.00	0.00
	200 Associated Payroll Costs	16,082.39	0.00	19,398.00	0.00	9,075.00	0.00	9,075.00	9,075.00
	410 Consumable Supplies and Materials	734.91	1,253.97	1,000.00	0.00	1,000.00	0.00	1,000.00	1,000.00
	400 Supplies & Materials	734.91	1,253.97	1,000.00	0.00	1,000.00	0.00	1,000.00	1,000.00
Total Area 100 English		42,869.06	1,253.97	67,733.00	0.71	58,357.00	0.71	58,357.00	58,357.00
Area 110 Social Studies									
	111 Licensed Salaries	65,126.00	173,775.56	74,207.00	1.00	75,691.00	1.00	75,691.00	75,691.00
	121 Substitutes - Licensed	0.00	119.21	0.00	0.00	0.00	0.00	0.00	0.00
	100 Salaries	65,126.00	173,894.77	74,207.00	1.00	75,691.00	1.00	75,691.00	75,691.00
	211 Employer Contribution	7,033.57	18,780.77	19,532.00	0.00	19,923.00	0.00	19,923.00	19,923.00
	213 PERS UAL Contribution	7,001.04	18,693.72	19,441.00	0.00	19,635.00	0.00	19,635.00	19,635.00
	220 Social Security Administration	4,882.93	13,128.88	6,618.00	0.00	6,750.00	0.00	6,750.00	6,750.00
	231 Worker's Compensation	256.32	683.36	362.00	0.00	369.00	0.00	369.00	369.00
	236 PFML	255.28	686.41	281.00	0.00	287.00	0.00	287.00	287.00
	242 Health Insurance	19,800.00	54,018.60	21,000.00	0.00	22,800.00	0.00	22,800.00	22,800.00
	245 HRA Contribution	0.00	7.24	0.00	0.00	0.00	0.00	0.00	0.00
	200 Associated Payroll Costs	39,229.14	105,998.98	67,234.00	0.00	69,764.00	0.00	69,764.00	69,764.00
	410 Consumable Supplies and Materials	230.67	0.00	1,000.00	0.00	1,000.00	0.00	1,000.00	1,000.00
	400 Supplies & Materials	230.67	0.00	1,000.00	0.00	1,000.00	0.00	1,000.00	1,000.00
Total Area 110 Social Studies		104,585.81	279,893.75	142,441.00	1.00	146,455.00	1.00	146,455.00	146,455.00
Area 120 Science									
	111 Licensed Salaries	66,924.22	115,722.56	66,667.00	1.00	68,000.00	0.87	68,000.00	68,000.00
	121 Substitutes - Licensed	0.00	119.20	0.00	0.00	0.00	0.00	0.00	0.00
	100 Salaries	66,924.22	115,841.76	66,667.00	1.00	68,000.00	0.87	68,000.00	68,000.00
	211 Employer Contribution	7,476.82	13,987.09	14,469.00	0.00	14,758.00	0.00	14,758.00	14,758.00
	213 PERS UAL Contribution	7,194.31	12,453.02	12,892.00	0.00	13,021.00	0.00	13,021.00	13,021.00
	220 Social Security Administration	5,061.27	8,769.73	6,978.00	0.00	7,118.00	0.00	7,118.00	7,118.00
	231 Worker's Compensation	263.24	451.98	362.00	0.00	369.00	0.00	369.00	369.00
	236 PFML	264.71	458.56	291.00	0.00	297.00	0.00	297.00	297.00
	242 Health Insurance	22,374.00	33,252.00	34,250.00	0.00	37,164.00	0.00	37,164.00	37,164.00

Requirements Report

		ACTUALS 23-24	ACTUALS 24-25	BUDGET 25-26	FTE 25-26	PROPOSED 26-27	FTE 26-27	APPROVED 26-27	ADOPTED 26-27
Center 628 PILOT ROCK HIGH SCHOOL									
Fund 100 General Fund									
Function	1131	High School Programs							
Area	120	Science							
	245	HRA Contribution	0.00	9.51	0.00	0.00	0.00	0.00	0.00
	200	Associated Payroll Costs	42,634.35	69,381.89	69,242.00	0.00	72,727.00	0.00	72,727.00
	410	Consumable Supplies and Materials	301.07	1,152.40	1,000.00	0.00	1,000.00	0.00	1,000.00
	400	Supplies & Materials	301.07	1,152.40	1,000.00	0.00	1,000.00	0.00	1,000.00
Total Area	120	Science	109,859.64	186,376.05	136,909.00	1.00	141,727.00	0.87	141,727.00
Area	130	The Arts							
	111	Licensed Salaries	66,131.39	42,821.98	81,748.00	1.00	44,462.00	1.00	44,462.00
	130	Additional Salary	1,671.10	2,054.19	2,570.00	0.00	2,621.00	0.00	2,621.00
	100	Salaries	67,802.49	44,876.17	84,318.00	1.00	47,083.00	1.00	47,083.00
	211	Employer Contribution	8,959.87	6,062.77	6,153.00	0.00	6,276.00	0.00	6,276.00
	213	PERS UAL Contribution	7,288.78	4,824.18	4,886.00	0.00	4,935.00	0.00	4,935.00
	220	Social Security Administration	5,000.58	3,403.17	2,528.00	0.00	2,579.00	0.00	2,579.00
	231	Worker's Compensation	264.39	174.15	121.00	0.00	123.00	0.00	123.00
	236	PFML	261.41	177.92	284.00	0.00	290.00	0.00	290.00
	242	Health Insurance	15,538.56	10,200.00	21,000.00	0.00	22,800.00	0.00	22,800.00
	246	HSA	1,013.28	0.00	0.00	0.00	0.00	0.00	0.00
	200	Associated Payroll Costs	38,326.87	24,842.19	34,972.00	0.00	37,003.00	0.00	37,003.00
	410	Consumable Supplies and Materials	644.29	520.76	1,000.00	0.00	1,000.00	0.00	1,000.00
	400	Supplies & Materials	644.29	520.76	1,000.00	0.00	1,000.00	0.00	1,000.00
Total Area	130	The Arts	106,773.65	70,239.12	120,290.00	1.00	85,086.00	1.00	85,086.00
Area	131	Music							
	111	Licensed Salaries	22,941.17	25,018.43	25,264.00	0.39	25,769.00	0.39	25,769.00
	121	Substitutes - Licensed	464.22	1,105.96	0.00	0.00	0.00	0.00	0.00
	130	Additional Salary	4,420.90	4,642.00	4,781.00	0.00	4,877.00	0.00	4,877.00
	100	Salaries	27,826.29	30,766.39	30,045.00	0.39	30,646.00	0.39	30,646.00
	211	Employer Contribution	3,018.39	3,354.20	3,448.00	0.00	3,517.00	0.00	3,517.00
	213	PERS UAL Contribution	2,941.38	3,188.46	3,308.00	0.00	3,341.00	0.00	3,341.00
	220	Social Security Administration	2,128.59	2,353.65	3,009.00	0.00	3,069.00	0.00	3,069.00
	231	Worker's Compensation	110.66	121.21	180.00	0.00	184.00	0.00	184.00
	236	PFML	111.26	123.14	122.00	0.00	124.00	0.00	124.00
	242	Health Insurance	7,690.80	7,942.08	10,500.00	0.00	11,400.00	0.00	11,400.00
	200	Associated Payroll Costs	16,001.08	17,082.74	20,567.00	0.00	21,635.00	0.00	21,635.00
	322	Repairs and Maintenance Services	0.00	0.00	750.00	0.00	750.00	0.00	750.00

Requirements Report

			ACTUALS 23-24	ACTUALS 24-25	BUDGET 25-26	FTE 25-26	PROPOSED 26-27	FTE 26-27	APPROVED 26-27	ADOPTED 26-27
Center 628 PILOT ROCK HIGH SCHOOL										
300	Purchased Services		0.00	0.00	750.00	0.00	750.00	0.00	750.00	750.00
410	Consumable Supplies and Materials		1,336.94	1,313.75	1,000.00	0.00	1,000.00	0.00	1,000.00	1,000.00
460	Non-consumable Items		65.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
400	Supplies & Materials		1,401.94	1,313.75	1,000.00	0.00	1,000.00	0.00	1,000.00	1,000.00
Total Area	131	Music	45,229.31	49,162.88	52,362.00	0.39	54,031.00	0.39	54,031.00	54,031.00
Area	140	STEM								
410	Consumable Supplies and Materials		155.86	0.00	1,000.00	0.00	1,000.00	0.00	1,000.00	1,000.00
400	Supplies & Materials		155.86	0.00	1,000.00	0.00	1,000.00	0.00	1,000.00	1,000.00
Total Area	140	STEM	155.86	0.00	1,000.00	0.00	1,000.00	0.00	1,000.00	1,000.00
Area	180	Mathematics								
111	Licensed Salaries		40,625.83	133,208.39	66,667.00	1.00	68,000.00	1.00	68,000.00	68,000.00
121	Substitutes - Licensed		0.00	119.21	0.00	0.00	0.00	0.00	0.00	0.00
131	Longevity		0.00	0.00	117.00	0.00	119.00	0.00	119.00	119.00
100	Salaries		40,625.83	133,327.60	66,784.00	1.00	68,119.00	1.00	68,119.00	68,119.00
211	Employer Contribution		4,387.58	14,399.37	15,172.00	0.00	15,475.00	0.00	15,475.00	15,475.00
213	PERS UAL Contribution		4,367.28	14,332.74	15,102.00	0.00	15,253.00	0.00	15,253.00	15,253.00
220	Social Security Administration		3,107.89	10,168.99	6,859.00	0.00	6,996.00	0.00	6,996.00	6,996.00
231	Worker's Compensation		165.01	522.57	362.00	0.00	369.00	0.00	369.00	369.00
236	PFML		162.51	531.75	205.00	0.00	209.00	0.00	209.00	209.00
242	Health Insurance		0.00	39,576.60	21,000.00	0.00	22,800.00	0.00	22,800.00	22,800.00
245	HRA Contribution		8,237.19	857.24	0.00	0.00	0.00	0.00	0.00	0.00
246	HSA		0.00	1,191.84	0.00	0.00	0.00	0.00	0.00	0.00
200	Associated Payroll Costs		20,427.46	81,581.10	58,700.00	0.00	61,102.00	0.00	61,102.00	61,102.00
410	Consumable Supplies and Materials		614.69	127.16	1,000.00	0.00	1,000.00	0.00	1,000.00	1,000.00
400	Supplies & Materials		614.69	127.16	1,000.00	0.00	1,000.00	0.00	1,000.00	1,000.00
Total Area	180	Mathematics	61,667.98	215,035.86	126,484.00	1.00	130,221.00	1.00	130,221.00	130,221.00
Area	190	Health Education								
111	Licensed Salaries		22,523.94	33,249.03	29,562.00	0.33	30,153.00	0.33	30,153.00	30,153.00
100	Salaries		22,523.94	33,249.03	29,562.00	0.33	30,153.00	0.33	30,153.00	30,153.00
211	Employer Contribution		2,432.56	3,590.85	3,683.00	0.00	3,757.00	0.00	3,757.00	3,757.00
213	PERS UAL Contribution		2,421.31	3,574.20	3,666.00	0.00	3,703.00	0.00	3,703.00	3,703.00
220	Social Security Administration		1,670.31	2,486.47	1,685.00	0.00	1,719.00	0.00	1,719.00	1,719.00
231	Worker's Compensation		88.22	130.23	54.00	0.00	55.00	0.00	55.00	55.00
236	PFML		87.37	130.06	95.00	0.00	97.00	0.00	97.00	97.00
242	Health Insurance		6,593.40	9,758.40	10,051.00	0.00	11,400.00	0.00	11,400.00	11,400.00
200	Associated Payroll Costs		13,293.17	19,670.21	19,234.00	0.00	20,731.00	0.00	20,731.00	20,731.00

Requirements Report

			ACTUALS 23-24	ACTUALS 24-25	BUDGET 25-26	FTE 25-26	PROPOSED 26-27	FTE 26-27	APPROVED 26-27	ADOPTED 26-27
Center 628 PILOT ROCK HIGH SCHOOL										
Fund 100 General Fund										
Function	1131	High School Programs								
Area	190	Health Education								
	410	Consumable Supplies and Materials	1,103.37	902.65	1,000.00	0.00	1,000.00	0.00	1,000.00	1,000.00
	400	Supplies & Materials	1,103.37	902.65	1,000.00	0.00	1,000.00	0.00	1,000.00	1,000.00
Total Area	190	Health Education	36,920.48	53,821.89	49,796.00	0.33	51,884.00	0.33	51,884.00	51,884.00
Area	200	Physical Education								
	111	Licensed Salaries	11,295.85	22,712.75	12,514.00	0.17	12,764.00	0.17	12,764.00	12,764.00
	100	Salaries	11,295.85	22,712.75	12,514.00	0.17	12,764.00	0.17	12,764.00	12,764.00
	211	Employer Contribution	1,219.99	2,452.93	2,564.00	0.00	2,615.00	0.00	2,615.00	2,615.00
	213	PERS UAL Contribution	1,214.28	2,441.56	2,552.00	0.00	2,578.00	0.00	2,578.00	2,578.00
	220	Social Security Administration	837.70	1,679.23	962.00	0.00	981.00	0.00	981.00	981.00
	231	Worker's Compensation	44.20	88.64	180.00	0.00	184.00	0.00	184.00	184.00
	236	PFML	43.78	87.89	47.00	0.00	48.00	0.00	48.00	48.00
	242	Health Insurance	3,306.60	6,466.80	5,250.00	0.00	5,700.00	0.00	5,700.00	5,700.00
	200	Associated Payroll Costs	6,666.55	13,217.05	11,555.00	0.00	12,106.00	0.00	12,106.00	12,106.00
	410	Consumable Supplies and Materials	722.33	832.80	1,000.00	0.00	1,000.00	0.00	1,000.00	1,000.00
	400	Supplies & Materials	722.33	832.80	1,000.00	0.00	1,000.00	0.00	1,000.00	1,000.00
Total Area	200	Physical Education	18,684.73	36,762.60	25,069.00	0.17	25,870.00	0.17	25,870.00	25,870.00
Area	210	Second Language								
	410	Consumable Supplies and Materials	771.42	45.00	1,000.00	0.00	1,000.00	0.00	1,000.00	1,000.00
	400	Supplies & Materials	771.42	45.00	1,000.00	0.00	1,000.00	0.00	1,000.00	1,000.00
Total Area	210	Second Language	771.42	45.00	1,000.00	0.00	1,000.00	0.00	1,000.00	1,000.00
Area	260	Technology								
	410	Consumable Supplies and Materials	0.00	253.94	0.00	0.00	0.00	0.00	0.00	0.00
	400	Supplies & Materials	0.00	253.94	0.00	0.00	0.00	0.00	0.00	0.00
Total Area	260	Technology	0.00	253.94	0.00	0.00	0.00	0.00	0.00	0.00
Area	270	Career Related Learning								
	111	Licensed Salaries	24,706.83	0.00	26,145.00	0.40	26,668.00	0.40	26,668.00	26,668.00
	100	Salaries	24,706.83	0.00	26,145.00	0.40	26,668.00	0.40	26,668.00	26,668.00
	211	Employer Contribution	3,370.06	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	213	PERS UAL Contribution	2,655.95	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Requirements Report

		ACTUALS 23-24	ACTUALS 24-25	BUDGET 25-26	FTE 25-26	PROPOSED 26-27	FTE 26-27	APPROVED 26-27	ADOPTED 26-27
Center 628 PILOT ROCK HIGH SCHOOL									
Fund 100 General Fund									
Function	1131	High School Programs							
Area	270	Career Related Learning							
	220	Social Security Administration	1,810.14	0.00	1,685.00	0.00	1,719.00	0.00	1,719.00
	231	Worker's Compensation	96.14	0.00	180.00	0.00	184.00	0.00	184.00
	236	PFML	94.66	0.00	102.00	0.00	104.00	0.00	104.00
	242	Health Insurance	5,505.72	0.00	5,250.00	0.00	5,700.00	0.00	5,700.00
	246	HSA	434.28	0.00	0.00	0.00	0.00	0.00	0.00
	200	Associated Payroll Costs	13,966.95	0.00	7,217.00	0.00	7,707.00	0.00	7,707.00
	410	Consumable Supplies and Materials	878.22	0.00	1,000.00	0.00	1,000.00	0.00	1,000.00
	400	Supplies & Materials	878.22	0.00	1,000.00	0.00	1,000.00	0.00	1,000.00
Total Area	270	Career Related Learning	39,552.00	0.00	34,362.00	0.40	35,375.00	0.40	35,375.00
Area	271	Photography							
	111	Licensed Salaries	8,094.04	8,914.54	8,694.00	0.12	0.00	0.00	0.00
	100	Salaries	8,094.04	8,914.54	8,694.00	0.12	0.00	0.00	0.00
	211	Employer Contribution	1,104.01	1,215.90	1,215.00	0.00	0.00	0.00	0.00
	213	PERS UAL Contribution	870.10	958.29	957.00	0.00	967.00	0.00	967.00
	220	Social Security Administration	567.13	625.74	1,806.00	0.00	0.00	0.00	0.00
	231	Worker's Compensation	31.72	34.84	121.00	0.00	0.00	0.00	0.00
	236	PFML	29.67	32.70	32.00	0.00	0.00	0.00	0.00
	242	Health Insurance	2,376.00	2,448.00	2,625.00	0.00	0.00	0.00	0.00
	200	Associated Payroll Costs	4,978.63	5,315.47	6,756.00	0.00	967.00	0.00	967.00
	410	Consumable Supplies and Materials	0.00	0.00	1,000.00	0.00	1,000.00	0.00	1,000.00
	400	Supplies & Materials	0.00	0.00	1,000.00	0.00	1,000.00	0.00	1,000.00
Total Area	271	Photography	13,072.67	14,230.01	16,450.00	0.12	1,967.00	0.00	1,967.00
Area	272	Home Economics							
	410	Consumable Supplies and Materials	423.35	897.76	1,000.00	0.00	1,000.00	0.00	1,000.00
	400	Supplies & Materials	423.35	897.76	1,000.00	0.00	1,000.00	0.00	1,000.00
Total Area	272	Home Economics	423.35	897.76	1,000.00	0.00	1,000.00	0.00	1,000.00
Area	273	Metals							
	322	Repairs and Maintenance Services	248.98	0.00	50.00	0.00	50.00	0.00	50.00
	324	Rentals	830.61	1,304.64	500.00	0.00	500.00	0.00	500.00
	300	Purchased Services	1,079.59	1,304.64	550.00	0.00	550.00	0.00	550.00
	410	Consumable Supplies and Materials	1,504.82	1,361.63	1,000.00	0.00	1,000.00	0.00	1,000.00

Requirements Report

			ACTUALS 23-24	ACTUALS 24-25	BUDGET 25-26	FTE 25-26	PROPOSED 26-27	FTE 26-27	APPROVED 26-27	ADOPTED 26-27
Center 628 PILOT ROCK HIGH SCHOOL										
Fund 100 General Fund										
Function	1131	High School Programs								
Area	273	Metals								
	412	Workbooks	358.86	0.00	500.00	0.00	500.00	0.00	500.00	500.00
	460	Non-consumable Items	0.00	1,246.93	0.00	0.00	0.00	0.00	0.00	0.00
400		Supplies & Materials	1,863.68	2,608.56	1,500.00	0.00	1,500.00	0.00	1,500.00	1,500.00
Total Area	273	Metals	2,943.27	3,913.20	2,050.00	0.00	2,050.00	0.00	2,050.00	2,050.00
Area	274	Woods								
	410	Consumable Supplies and Materials	1,689.85	1,086.44	1,000.00	0.00	1,000.00	0.00	1,000.00	1,000.00
	412	Workbooks	720.40	0.00	500.00	0.00	500.00	0.00	500.00	500.00
	460	Non-consumable Items	23.27	0.00	0.00	0.00	0.00	0.00	0.00	0.00
400		Supplies & Materials	2,433.52	1,086.44	1,500.00	0.00	1,500.00	0.00	1,500.00	1,500.00
Total Area	274	Woods	2,433.52	1,086.44	1,500.00	0.00	1,500.00	0.00	1,500.00	1,500.00
Area	275	Leathers								
	410	Consumable Supplies and Materials	647.72	1,033.65	1,000.00	0.00	1,000.00	0.00	1,000.00	1,000.00
	412	Workbooks	0.00	0.00	500.00	0.00	500.00	0.00	500.00	500.00
400		Supplies & Materials	647.72	1,033.65	1,500.00	0.00	1,500.00	0.00	1,500.00	1,500.00
Total Area	275	Leathers	647.72	1,033.65	1,500.00	0.00	1,500.00	0.00	1,500.00	1,500.00
Area	277	CAD								
	410	Consumable Supplies and Materials	0.00	0.00	1,000.00	0.00	1,000.00	0.00	1,000.00	1,000.00
400		Supplies & Materials	0.00	0.00	1,000.00	0.00	1,000.00	0.00	1,000.00	1,000.00
Total Area	277	CAD	0.00	0.00	1,000.00	0.00	1,000.00	0.00	1,000.00	1,000.00
Area	540	FFA / AG								
	111	Licensed Salaries	14,839.91	15,495.62	15,938.00	0.22	0.00	0.00	0.00	0.00
	130	Additional Salary	16,980.71	15,930.70	18,365.00	0.00	0.00	0.00	0.00	0.00
100		Salaries	31,820.62	31,426.32	34,303.00	0.22	0.00	0.00	0.00	0.00
	211	Employer Contribution	4,070.70	4,057.34	4,277.00	0.00	0.00	0.00	0.00	0.00
	213	PERS UAL Contribution	3,420.73	3,378.28	3,562.00	0.00	3,598.00	0.00	3,598.00	3,598.00
	220	Social Security Administration	2,317.72	2,301.16	1,806.00	0.00	0.00	0.00	0.00	0.00
	231	Worker's Compensation	124.04	121.41	151.00	0.00	0.00	0.00	0.00	0.00
	236	PFML	121.20	120.32	132.00	0.00	0.00	0.00	0.00	0.00
	242	Health Insurance	4,356.00	4,488.00	5,250.00	0.00	0.00	0.00	0.00	0.00
200		Associated Payroll Costs	14,410.39	14,466.51	15,178.00	0.00	3,598.00	0.00	3,598.00	3,598.00

Requirements Report

			ACTUALS 23-24	ACTUALS 24-25	BUDGET 25-26	FTE 25-26	PROPOSED 26-27	FTE 26-27	APPROVED 26-27	ADOPTED 26-27
Center 628 PILOT ROCK HIGH SCHOOL										
Total Area	540	FFA / AG	46,231.01	45,892.83	49,481.00	0.22	3,598.00	0.00	3,598.00	3,598.00
Area	560	Natural Resources Systems								
111		Licensed Salaries	26,981.63	28,173.67	30,995.00	0.40	0.00	0.00	0.00	0.00
100		Salaries	26,981.63	28,173.67	30,995.00	0.40	0.00	0.00	0.00	0.00
211		Employer Contribution	3,680.41	3,842.94	4,049.00	0.00	0.00	0.00	0.00	0.00
213		PERS UAL Contribution	2,900.62	3,028.69	3,191.00	0.00	3,223.00	0.00	3,223.00	3,223.00
220		Social Security Administration	1,890.29	1,977.22	2,286.00	0.00	0.00	0.00	0.00	0.00
231		Worker's Compensation	106.16	110.11	180.00	0.00	0.00	0.00	0.00	0.00
236		PFML	98.74	103.35	107.00	0.00	0.00	0.00	0.00	0.00
242		Health Insurance	7,920.00	8,160.00	10,500.00	0.00	0.00	0.00	0.00	0.00
200		Associated Payroll Costs	16,596.22	17,222.31	20,313.00	0.00	3,223.00	0.00	3,223.00	3,223.00
343		Travel, Student Out of District	9,521.22	11,782.29	10,000.00	0.00	10,000.00	0.00	10,000.00	10,000.00
300		Purchased Services	9,521.22	11,782.29	10,000.00	0.00	10,000.00	0.00	10,000.00	10,000.00
460		Non-consumable Items	0.00	3,835.03	0.00	0.00	0.00	0.00	0.00	0.00
400		Supplies & Materials	0.00	3,835.03	0.00	0.00	0.00	0.00	0.00	0.00
Total Area	560	Natural Resources Systems	53,099.07	61,013.30	61,308.00	0.40	13,223.00	0.00	13,223.00	13,223.00
Total Function	1131	High School Programs	806,162.14	1,152,399.07	985,416.00	6.74	851,680.00	5.87	851,680.00	851,680.00
Function	1132	High School Extra-curricular								
Area	000	UNDESIGNATED								
410		Consumable Supplies and Materials	0.00	184.39	0.00	0.00	0.00	0.00	0.00	0.00
400		Supplies & Materials	0.00	184.39	0.00	0.00	0.00	0.00	0.00	0.00
Total Area	000	UNDESIGNATED	0.00	184.39	0.00	0.00	0.00	0.00	0.00	0.00
Area	230	Athletics								
112		Classified Salaries	362.67	0.00	0.00	0.00	0.00	0.00	0.00	0.00
130		Additional Salary	100,204.38	110,545.76	113,862.00	0.00	116,139.00	0.00	116,139.00	116,139.00
100		Salaries	100,567.05	110,545.76	113,862.00	0.00	116,139.00	0.00	116,139.00	116,139.00
211		Employer Contribution	8,647.23	9,184.28	9,689.00	0.00	9,883.00	0.00	9,883.00	9,883.00
213		PERS UAL Contribution	7,648.32	7,409.22	7,817.00	0.00	7,895.00	0.00	7,895.00	7,895.00
220		Social Security Administration	7,650.17	8,416.29	7,580.00	0.00	7,732.00	0.00	7,732.00	7,732.00
231		Worker's Compensation	1,547.66	1,822.75	1,084.00	0.00	1,106.00	0.00	1,106.00	1,106.00
236		PFML	399.90	440.01	430.00	0.00	439.00	0.00	439.00	439.00
245		HRA Contribution	1,171.52	1,763.37	2,390.00	0.00	4,340.00	0.00	4,340.00	4,340.00
200		Associated Payroll Costs	27,064.80	29,035.92	28,990.00	0.00	31,395.00	0.00	31,395.00	31,395.00
319		Other Instructional, Professional and Technical S	33,596.25	36,682.90	25,000.00	0.00	33,246.00	0.00	33,246.00	33,246.00
322		Repairs and Maintenance Services	1,080.00	195.00	5,000.00	0.00	5,000.00	0.00	5,000.00	5,000.00

Requirements Report

			ACTUALS 23-24	ACTUALS 24-25	BUDGET 25-26	FTE 25-26	PROPOSED 26-27	FTE 26-27	APPROVED 26-27	ADOPTED 26-27
Center 628 PILOT ROCK HIGH SCHOOL										
Fund 100 General Fund										
Function	1132	High School Extra-curricular								
Area	230	Athletics								
	324	Rentals	340.00	5,473.21	3,000.00	0.00	3,000.00	0.00	3,000.00	3,000.00
	342	Travel, Out of District	23,201.44	15,478.46	20,000.00	0.00	20,000.00	0.00	20,000.00	20,000.00
300		Purchased Services	58,217.69	57,829.57	53,000.00	0.00	61,246.00	0.00	61,246.00	61,246.00
	410	Consumable Supplies and Materials	8,647.69	6,154.19	5,000.00	0.00	5,000.00	0.00	5,000.00	5,000.00
	460	Non-consumable Items	1,956.93	5,456.35	5,000.00	0.00	5,000.00	0.00	5,000.00	5,000.00
	470	Computer Software	0.00	1,184.50	0.00	0.00	0.00	0.00	0.00	0.00
400		Supplies & Materials	10,604.62	12,795.04	10,000.00	0.00	10,000.00	0.00	10,000.00	10,000.00
	640	Dues and Fees	9,125.30	12,736.01	5,000.00	0.00	5,000.00	0.00	5,000.00	5,000.00
600		Other Objects	9,125.30	12,736.01	5,000.00	0.00	5,000.00	0.00	5,000.00	5,000.00
Total Area	230	Athletics	205,579.46	222,942.30	210,852.00	0.00	223,780.00	0.00	223,780.00	223,780.00
Area	231	Football								
	322	Repairs and Maintenance Services	4,348.00	1,312.00	4,000.00	0.00	4,000.00	0.00	4,000.00	4,000.00
300		Purchased Services	4,348.00	1,312.00	4,000.00	0.00	4,000.00	0.00	4,000.00	4,000.00
	410	Consumable Supplies and Materials	1,050.61	1,026.30	750.00	0.00	750.00	0.00	750.00	750.00
400		Supplies & Materials	1,050.61	1,026.30	750.00	0.00	750.00	0.00	750.00	750.00
Total Area	231	Football	5,398.61	2,338.30	4,750.00	0.00	4,750.00	0.00	4,750.00	4,750.00
Area	232	Volleyball								
	410	Consumable Supplies and Materials	574.69	1,367.10	750.00	0.00	750.00	0.00	750.00	750.00
400		Supplies & Materials	574.69	1,367.10	750.00	0.00	750.00	0.00	750.00	750.00
Total Area	232	Volleyball	574.69	1,367.10	750.00	0.00	750.00	0.00	750.00	750.00
Area	233	Boys Basketball								
	410	Consumable Supplies and Materials	703.64	564.71	750.00	0.00	750.00	0.00	750.00	750.00
400		Supplies & Materials	703.64	564.71	750.00	0.00	750.00	0.00	750.00	750.00
Total Area	233	Boys Basketball	703.64	564.71	750.00	0.00	750.00	0.00	750.00	750.00
Area	234	Girls Basketball								
	410	Consumable Supplies and Materials	243.32	1,349.50	750.00	0.00	750.00	0.00	750.00	750.00
400		Supplies & Materials	243.32	1,349.50	750.00	0.00	750.00	0.00	750.00	750.00

Requirements Report

			ACTUALS 23-24	ACTUALS 24-25	BUDGET 25-26	FTE 25-26	PROPOSED 26-27	FTE 26-27	APPROVED 26-27	ADOPTED 26-27
Center 628 PILOT ROCK HIGH SCHOOL										
Total Area	234	Girls Basketball	243.32	1,349.50	750.00	0.00	750.00	0.00	750.00	750.00
Area	235	Baseball								
	410	Consumable Supplies and Materials	1,421.92	1,112.70	750.00	0.00	750.00	0.00	750.00	750.00
400		Supplies & Materials	1,421.92	1,112.70	750.00	0.00	750.00	0.00	750.00	750.00
Total Area	235	Baseball	1,421.92	1,112.70	750.00	0.00	750.00	0.00	750.00	750.00
Area	236	Track								
	410	Consumable Supplies and Materials	778.96	1,068.87	750.00	0.00	750.00	0.00	750.00	750.00
400		Supplies & Materials	778.96	1,068.87	750.00	0.00	750.00	0.00	750.00	750.00
Total Area	236	Track	778.96	1,068.87	750.00	0.00	750.00	0.00	750.00	750.00
Area	237	Cheerleaders								
	410	Consumable Supplies and Materials	0.00	112.00	750.00	0.00	750.00	0.00	750.00	750.00
400		Supplies & Materials	0.00	112.00	750.00	0.00	750.00	0.00	750.00	750.00
Total Area	237	Cheerleaders	0.00	112.00	750.00	0.00	750.00	0.00	750.00	750.00
Area	238	Awards								
	410	Consumable Supplies and Materials	2,418.94	1,246.25	750.00	0.00	750.00	0.00	750.00	750.00
400		Supplies & Materials	2,418.94	1,246.25	750.00	0.00	750.00	0.00	750.00	750.00
Total Area	238	Awards	2,418.94	1,246.25	750.00	0.00	750.00	0.00	750.00	750.00
Area	239	Softball								
	410	Consumable Supplies and Materials	742.70	561.75	750.00	0.00	750.00	0.00	750.00	750.00
400		Supplies & Materials	742.70	561.75	750.00	0.00	750.00	0.00	750.00	750.00
Total Area	239	Softball	742.70	561.75	750.00	0.00	750.00	0.00	750.00	750.00
Area	240	Cross Country								
	410	Consumable Supplies and Materials	565.20	867.26	750.00	0.00	750.00	0.00	750.00	750.00
400		Supplies & Materials	565.20	867.26	750.00	0.00	750.00	0.00	750.00	750.00
Total Area	240	Cross Country	565.20	867.26	750.00	0.00	750.00	0.00	750.00	750.00
Area	241	Golf								
	410	Consumable Supplies and Materials	1,027.46	833.70	750.00	0.00	750.00	0.00	750.00	750.00
400		Supplies & Materials	1,027.46	833.70	750.00	0.00	750.00	0.00	750.00	750.00

Requirements Report

			ACTUALS 23-24	ACTUALS 24-25	BUDGET 25-26	FTE 25-26	PROPOSED 26-27	FTE 26-27	APPROVED 26-27	ADOPTED 26-27
Center 628 PILOT ROCK HIGH SCHOOL										
Total Area	241	Golf	1,027.46	833.70	750.00	0.00	750.00	0.00	750.00	750.00
Area	250	Other Extra-curricular Student Activities								
	410	Consumable Supplies and Materials	5,013.01	9,025.03	2,000.00	0.00	2,000.00	0.00	2,000.00	2,000.00
	400	Supplies & Materials	5,013.01	9,025.03	2,000.00	0.00	2,000.00	0.00	2,000.00	2,000.00
Total Area	250	Other Extra-curricular Student Activities	5,013.01	9,025.03	2,000.00	0.00	2,000.00	0.00	2,000.00	2,000.00
Area	540	FFA / AG								
	342	Travel, Out of District	0.00	667.19	0.00	0.00	0.00	0.00	0.00	0.00
	300	Purchased Services	0.00	667.19	0.00	0.00	0.00	0.00	0.00	0.00
Total Area	540	FFA / AG	0.00	667.19	0.00	0.00	0.00	0.00	0.00	0.00
Total Function	1132	High School Extra-curricular	224,467.91	244,241.05	225,102.00	0.00	238,030.00	0.00	238,030.00	238,030.00
Function	1250	Less Restrictive Programs for Students with Disabi								
Area	050	GENERAL CLASSROOM INSTRUCTION								
	121	Substitutes - Licensed	116.06	238.41	0.00	0.00	0.00	0.00	0.00	0.00
	100	Salaries	116.06	238.41	0.00	0.00	0.00	0.00	0.00	0.00
	211	Employer Contribution	12.53	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	213	PERS UAL Contribution	12.48	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	220	Social Security Administration	8.88	18.24	0.00	0.00	0.00	0.00	0.00	0.00
	231	Worker's Compensation	0.48	0.97	0.00	0.00	0.00	0.00	0.00	0.00
	236	PFML	0.46	0.95	0.00	0.00	0.00	0.00	0.00	0.00
	245	HRA Contribution	5.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	200	Associated Payroll Costs	40.43	20.16	0.00	0.00	0.00	0.00	0.00	0.00
Total Area	050	GENERAL CLASSROOM INSTRUCTION	156.49	258.57	0.00	0.00	0.00	0.00	0.00	0.00
Area	320	Special Education								
	111	Licensed Salaries	78,500.20	83,029.00	85,520.00	1.00	87,872.00	1.00	87,872.00	87,872.00
	112	Classified Salaries	70,454.22	60,230.58	95,691.00	4.00	97,605.00	4.00	97,605.00	97,605.00
	121	Substitutes - Licensed	3,829.85	2,384.11	0.00	0.00	0.00	0.00	0.00	0.00
	122	Substitutes - Classified	0.00	24,532.72	15,000.00	0.00	15,300.00	0.00	15,300.00	15,300.00
	130	Additional Salary	294.09	0.00	229.00	0.00	234.00	0.00	234.00	234.00
	131	Longevity	0.00	0.00	584.00	0.00	596.00	0.00	596.00	596.00
	100	Salaries	153,078.36	170,176.41	197,024.00	5.00	201,607.00	5.00	201,607.00	201,607.00
	211	Employer Contribution	16,381.23	18,412.92	20,117.00	0.00	20,519.00	0.00	20,519.00	20,519.00
	213	PERS UAL Contribution	16,118.34	18,140.16	19,860.00	0.00	20,059.00	0.00	20,059.00	20,059.00
	220	Social Security Administration	11,514.43	12,822.58	11,070.00	0.00	11,291.00	0.00	11,291.00	11,291.00
	231	Worker's Compensation	618.54	679.98	602.00	0.00	614.00	0.00	614.00	614.00

Requirements Report

			ACTUALS 23-24	ACTUALS 24-25	BUDGET 25-26	FTE 25-26	PROPOSED 26-27	FTE 26-27	APPROVED 26-27	ADOPTED 26-27
Center 628 PILOT ROCK HIGH SCHOOL										
Fund 100 General Fund										
Function	1250	Less Restrictive Programs for Students with Disabi								
Area	320	Special Education								
236	PFML		602.08	670.40	707.00	0.00	721.00	0.00	721.00	721.00
242	Health Insurance		18,817.56	19,428.84	20,012.00	0.00	22,800.00	0.00	22,800.00	22,800.00
245	HRA Contribution		3,702.16	7,071.44	4,780.00	0.00	13,020.00	0.00	13,020.00	13,020.00
200	Associated Payroll Costs		67,754.34	77,226.32	77,148.00	0.00	89,024.00	0.00	89,024.00	89,024.00
310	Instructional, Professional and Technical Service		2,780.00	494.00	1,000.00	0.00	1,000.00	0.00	1,000.00	1,000.00
319	Other Instructional, Professional and Technical S		5,150.00	9,500.00	8,500.00	0.00	8,500.00	0.00	8,500.00	8,500.00
342	Travel, Out of District		533.00	169.00	0.00	0.00	0.00	0.00	0.00	0.00
300	Purchased Services		8,463.00	10,163.00	9,500.00	0.00	9,500.00	0.00	9,500.00	9,500.00
410	Consumable Supplies and Materials		520.78	70.86	500.00	0.00	500.00	0.00	500.00	500.00
412	Workbooks		0.00	0.00	250.00	0.00	250.00	0.00	250.00	250.00
400	Supplies & Materials		520.78	70.86	750.00	0.00	750.00	0.00	750.00	750.00
Total Area	320	Special Education	229,816.48	257,636.59	284,422.00	5.00	300,881.00	5.00	300,881.00	300,881.00
Total Function	1250	Less Restrictive Programs for Students with Disabi	229,972.97	257,895.16	284,422.00	5.00	300,881.00	5.00	300,881.00	300,881.00
Function	2222	Library/Media Center								
Area	000	UNDESIGNATED								
112	Classified Salaries		27,037.91	28,007.72	28,473.00	1.00	29,042.00	1.00	29,042.00	29,042.00
100	Salaries		27,037.91	28,007.72	28,473.00	1.00	29,042.00	1.00	29,042.00	29,042.00
211	Employer Contribution		2,920.09	3,024.81	3,150.00	0.00	3,213.00	0.00	3,213.00	3,213.00
213	PERS UAL Contribution		2,906.58	3,010.82	3,135.00	0.00	3,166.00	0.00	3,166.00	3,166.00
220	Social Security Administration		2,068.40	2,142.57	2,046.00	0.00	2,087.00	0.00	2,087.00	2,087.00
231	Worker's Compensation		100.04	59.34	151.00	0.00	154.00	0.00	154.00	154.00
236	PFML		108.13	112.03	117.00	0.00	119.00	0.00	119.00	119.00
245	HRA Contribution		1,740.00	2,340.00	2,390.00	0.00	4,340.00	0.00	4,340.00	4,340.00
200	Associated Payroll Costs		9,843.24	10,689.57	10,989.00	0.00	13,079.00	0.00	13,079.00	13,079.00
410	Consumable Supplies and Materials		443.34	246.95	100.00	0.00	100.00	0.00	100.00	100.00
430	Library Books		402.41	339.68	1,200.00	0.00	1,200.00	0.00	1,200.00	1,200.00
440	Periodicals		0.00	461.45	350.00	0.00	350.00	0.00	350.00	350.00
460	Non-consumable Items		0.00	0.00	500.00	0.00	500.00	0.00	500.00	500.00
400	Supplies & Materials		845.75	1,048.08	2,150.00	0.00	2,150.00	0.00	2,150.00	2,150.00
640	Dues and Fees		0.00	0.00	1,000.00	0.00	1,000.00	0.00	1,000.00	1,000.00
600	Other Objects		0.00	0.00	1,000.00	0.00	1,000.00	0.00	1,000.00	1,000.00

Requirements Report

			ACTUALS 23-24	ACTUALS 24-25	BUDGET 25-26	FTE 25-26	PROPOSED 26-27	FTE 26-27	APPROVED 26-27	ADOPTED 26-27
Center 628 PILOT ROCK HIGH SCHOOL										
Total Area	000	UNDESIGNATED	37,726.90	39,745.37	42,612.00	1.00	45,271.00	1.00	45,271.00	45,271.00
Total Function	2222	Library/Media Center	37,726.90	39,745.37	42,612.00	1.00	45,271.00	1.00	45,271.00	45,271.00
Function	2240	Instructional Staff Development								
Area	000	UNDESIGNATED								
130		Additional Salary	841.26	2,131.68	2,196.00	0.00	2,240.00	0.00	2,240.00	2,240.00
100		Salaries	841.26	2,131.68	2,196.00	0.00	2,240.00	0.00	2,240.00	2,240.00
211		Employer Contribution	97.28	249.59	263.00	0.00	268.00	0.00	268.00	268.00
213		PERS UAL Contribution	90.47	229.15	242.00	0.00	244.00	0.00	244.00	244.00
220		Social Security Administration	63.53	163.08	25.00	0.00	26.00	0.00	26.00	26.00
231		Worker's Compensation	3.33	8.35	0.00	0.00	0.00	0.00	0.00	0.00
236		PFML	3.34	8.53	0.00	0.00	0.00	0.00	0.00	0.00
245		HRA Contribution	21.70	0.00	0.00	0.00	0.00	0.00	0.00	0.00
200		Associated Payroll Costs	279.65	658.70	530.00	0.00	538.00	0.00	538.00	538.00
Total Area	000	UNDESIGNATED	1,120.91	2,790.38	2,726.00	0.00	2,778.00	0.00	2,778.00	2,778.00
Area	330	Targeted Staff Development								
111		Licensed Salaries	225.00	0.00	547.00	0.00	0.00	0.00	0.00	0.00
100		Salaries	225.00	0.00	547.00	0.00	0.00	0.00	0.00	0.00
220		Social Security Administration	0.00	0.00	31.00	0.00	32.00	0.00	32.00	32.00
231		Worker's Compensation	0.00	0.00	2.00	0.00	2.00	0.00	2.00	2.00
200		Associated Payroll Costs	0.00	0.00	33.00	0.00	34.00	0.00	34.00	34.00
342		Travel, Out of District	3,097.10	5,903.69	2,500.00	0.00	2,500.00	0.00	2,500.00	2,500.00
300		Purchased Services	3,097.10	5,903.69	2,500.00	0.00	2,500.00	0.00	2,500.00	2,500.00
640		Dues and Fees	1,182.00	0.00	2,500.00	0.00	2,500.00	0.00	2,500.00	2,500.00
600		Other Objects	1,182.00	0.00	2,500.00	0.00	2,500.00	0.00	2,500.00	2,500.00
Total Area	330	Targeted Staff Development	4,504.10	5,903.69	5,580.00	0.00	5,034.00	0.00	5,034.00	5,034.00
Total Function	2240	Instructional Staff Development	5,625.01	8,694.07	8,306.00	0.00	7,812.00	0.00	7,812.00	7,812.00
Function	2410	Office of the Principal Services								
Area	000	UNDESIGNATED								
112		Classified Salaries	38,183.25	40,774.56	43,457.00	1.00	44,326.00	1.00	44,326.00	44,326.00
113		Administrators	122,800.00	128,895.00	131,835.00	1.00	134,472.00	1.00	134,472.00	134,472.00
100		Salaries	160,983.25	169,669.56	175,292.00	2.00	178,798.00	2.00	178,798.00	178,798.00
211		Employer Contribution	24,699.79	26,058.03	27,653.00	0.00	28,206.00	0.00	28,206.00	28,206.00
213		PERS UAL Contribution	17,305.67	18,239.43	19,403.00	0.00	19,597.00	0.00	19,597.00	19,597.00

Requirements Report

			ACTUALS 23-24	ACTUALS 24-25	BUDGET 25-26	FTE 25-26	PROPOSED 26-27	FTE 26-27	APPROVED 26-27	ADOPTED 26-27
Center 628 PILOT ROCK HIGH SCHOOL										
Fund 100 General Fund										
Function	2410	Office of the Principal Services								
Area	000	UNDESIGNATED								
	220	Social Security Administration	12,155.46	12,815.26	20,094.00	0.00	20,496.00	0.00	20,496.00	20,496.00
	231	Worker's Compensation	457.28	(103.52)	1,564.00	0.00	1,595.00	0.00	1,595.00	1,595.00
	236	PFML	547.38	670.08	660.00	0.00	673.00	0.00	673.00	673.00
	242	Health Insurance	39,824.82	40,355.82	41,566.00	0.00	45,600.00	0.00	45,600.00	45,600.00
	243	Administrative Annuity	6,000.00	6,000.00	6,000.00	0.00	6,000.00	0.00	6,000.00	6,000.00
	246	HSA	3,463.10	3,631.92	0.00	0.00	0.00	0.00	0.00	0.00
200		Associated Payroll Costs	104,453.50	107,667.02	116,940.00	0.00	122,167.00	0.00	122,167.00	122,167.00
	315	Data Processing Services	275.00	310.00	200.00	0.00	200.00	0.00	200.00	200.00
	322	Repairs and Maintenance Services	0.00	0.00	300.00	0.00	300.00	0.00	300.00	300.00
	324	Rentals	5,163.33	4,459.84	4,700.00	0.00	4,700.00	0.00	4,700.00	4,700.00
	342	Travel, Out of District	1,969.33	4,458.42	3,500.00	0.00	3,500.00	0.00	3,500.00	3,500.00
	351	Telephone	1,780.17	1,915.05	2,500.00	0.00	2,500.00	0.00	2,500.00	2,500.00
	353	Postage	818.75	904.74	1,300.00	0.00	1,300.00	0.00	1,300.00	1,300.00
	355	Printing and Binding	5,104.87	3,601.31	4,000.00	0.00	4,000.00	0.00	4,000.00	4,000.00
300		Purchased Services	15,111.45	15,649.36	16,500.00	0.00	16,500.00	0.00	16,500.00	16,500.00
	410	Consumable Supplies and Materials	8,123.10	7,747.43	5,000.00	0.00	5,000.00	0.00	5,000.00	5,000.00
	460	Non-consumable Items	979.91	0.00	0.00	0.00	0.00	0.00	0.00	0.00
400		Supplies & Materials	9,103.01	7,747.43	5,000.00	0.00	5,000.00	0.00	5,000.00	5,000.00
	640	Dues and Fees	3,476.22	3,968.72	3,100.00	0.00	3,100.00	0.00	3,100.00	3,100.00
600		Other Objects	3,476.22	3,968.72	3,100.00	0.00	3,100.00	0.00	3,100.00	3,100.00
Total Area	000	UNDESIGNATED	293,127.43	304,702.09	316,832.00	2.00	325,565.00	2.00	325,565.00	325,565.00
Area	050	GENERAL CLASSROOM INSTRUCTION								
	122	Substitutes - Classified	1,256.49	1,996.97	5,000.00	0.00	5,100.00	0.00	5,100.00	5,100.00
100		Salaries	1,256.49	1,996.97	5,000.00	0.00	5,100.00	0.00	5,100.00	5,100.00
	211	Employer Contribution	1,785.59	157.15	93.00	0.00	95.00	0.00	95.00	95.00
	212	Employee Contribution Pick-Up	177.46	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	213	PERS UAL Contribution	135.06	156.42	92.00	0.00	93.00	0.00	93.00	93.00
	220	Social Security Administration	96.10	152.75	61.00	0.00	62.00	0.00	62.00	62.00
	231	Worker's Compensation	5.25	8.35	61.00	0.00	62.00	0.00	62.00	62.00
	236	PFML	5.03	7.97	0.00	0.00	0.00	0.00	0.00	0.00
	245	HRA Contribution	74.32	194.63	0.00	0.00	0.00	0.00	0.00	0.00
200		Associated Payroll Costs	2,278.81	677.27	307.00	0.00	312.00	0.00	312.00	312.00
Total Area	050	GENERAL CLASSROOM INSTRUCTION	3,535.30	2,674.24	5,307.00	0.00	5,412.00	0.00	5,412.00	5,412.00
Total Function	2410	Office of the Principal Services	296,662.73	307,376.33	322,139.00	2.00	330,977.00	2.00	330,977.00	330,977.00

Requirements Report

		ACTUALS 23-24	ACTUALS 24-25	BUDGET 25-26	FTE 25-26	PROPOSED 26-27	FTE 26-27	APPROVED 26-27	ADOPTED 26-27
Center 628 PILOT ROCK HIGH SCHOOL									
Fund	100	General Fund							
Function	2542	Care and Upkeep of Buildings Services							
Area	000	UNDESIGNATED							
	112	Classified Salaries	110,469.76	146,397.45	156,611.00	3.00	159,743.00	3.00	159,743.00
	130	Additional Salary	648.91	1,112.75	1,146.00	0.00	1,169.00	0.00	1,169.00
100		Salaries	111,118.67	147,510.20	157,757.00	3.00	160,912.00	3.00	160,912.00
	211	Employer Contribution	12,000.82	15,931.10	17,451.00	0.00	17,800.00	0.00	17,800.00
	213	PERS UAL Contribution	11,945.26	15,857.33	17,371.00	0.00	17,545.00	0.00	17,545.00
	220	Social Security Administration	8,483.58	11,259.74	7,822.00	0.00	7,978.00	0.00	7,978.00
	231	Worker's Compensation	3,421.31	2,343.30	3,249.00	0.00	3,314.00	0.00	3,314.00
	236	PFML	377.19	588.78	454.00	0.00	463.00	0.00	463.00
	242	Health Insurance	19,532.76	20,300.00	21,000.00	0.00	22,800.00	0.00	22,800.00
	245	HRA Contribution	3,481.92	7,020.00	4,780.00	0.00	4,923.00	0.00	4,923.00
200		Associated Payroll Costs	59,242.84	73,300.25	72,127.00	0.00	74,823.00	0.00	74,823.00
	319	Other Instructional, Professional and Technical S	15,084.39	14,573.13	15,000.00	0.00	15,000.00	0.00	15,000.00
	322	Repairs and Maintenance Services	8,605.84	11,699.02	20,000.00	0.00	20,000.00	0.00	20,000.00
	324	Rentals	228.53	0.00	0.00	0.00	0.00	0.00	0.00
	325	Electricity	59,701.16	66,769.51	48,500.00	0.00	62,000.00	0.00	62,000.00
	326	Fuel	32,653.59	25,235.24	17,500.00	0.00	17,500.00	0.00	17,500.00
	327	Water and Sewage	4,210.65	4,516.26	7,500.00	0.00	7,500.00	0.00	7,500.00
	328	Garbage	6,524.00	6,659.00	7,500.00	0.00	10,000.00	0.00	10,000.00
300		Purchased Services	127,008.16	129,452.16	116,000.00	0.00	132,000.00	0.00	132,000.00
	410	Consumable Supplies and Materials	15,944.50	20,649.74	18,500.00	0.00	18,500.00	0.00	18,500.00
	460	Non-consumable Items	5,745.42	11,502.92	14,000.00	0.00	14,000.00	0.00	14,000.00
400		Supplies & Materials	21,689.92	32,152.66	32,500.00	0.00	32,500.00	0.00	32,500.00
	640	Dues and Fees	0.00	300.00	0.00	0.00	0.00	0.00	0.00
600		Other Objects	0.00	300.00	0.00	0.00	0.00	0.00	0.00
Total Area	000	UNDESIGNATED	319,059.59	382,715.27	378,384.00	3.00	400,235.00	3.00	400,235.00
Area	050	GENERAL CLASSROOM INSTRUCTION							
	122	Substitutes - Classified	27,961.98	515.00	5,000.00	0.00	5,100.00	0.00	5,100.00
100		Salaries	27,961.98	515.00	5,000.00	0.00	5,100.00	0.00	5,100.00
	211	Employer Contribution	1,661.11	55.62	59.00	0.00	60.00	0.00	60.00
	213	PERS UAL Contribution	1,653.41	55.36	58.00	0.00	59.00	0.00	59.00
	220	Social Security Administration	2,139.11	39.40	422.00	0.00	430.00	0.00	430.00
	231	Worker's Compensation	132.51	12.27	121.00	0.00	123.00	0.00	123.00
	236	PFML	86.67	2.06	65.00	0.00	66.00	0.00	66.00
	245	HRA Contribution	539.21	25.25	0.00	0.00	0.00	0.00	0.00
200		Associated Payroll Costs	6,212.02	189.96	725.00	0.00	738.00	0.00	738.00

Requirements Report

			ACTUALS 23-24	ACTUALS 24-25	BUDGET 25-26	FTE 25-26	PROPOSED 26-27	FTE 26-27	APPROVED 26-27	ADOPTED 26-27
Center 628 PILOT ROCK HIGH SCHOOL										
Total Area	050	GENERAL CLASSROOM INSTRUCTION	34,174.00	704.96	5,725.00	0.00	5,838.00	0.00	5,838.00	5,838.00
Total Function	2542	Care and Upkeep of Buildings Services	353,233.59	383,420.23	384,109.00	3.00	406,073.00	3.00	406,073.00	406,073.00
Function	2543	Care and Upkeep of Grounds Services								
Area	000	UNDESIGNATED								
322		Repairs and Maintenance Services	150.00	366.04	1,500.00	0.00	1,500.00	0.00	1,500.00	1,500.00
300		Purchased Services	150.00	366.04	1,500.00	0.00	1,500.00	0.00	1,500.00	1,500.00
410		Consumable Supplies and Materials	159.88	388.01	500.00	0.00	500.00	0.00	500.00	500.00
460		Non-consumable Items	0.00	391.94	500.00	0.00	500.00	0.00	500.00	500.00
400		Supplies & Materials	159.88	779.95	1,000.00	0.00	1,000.00	0.00	1,000.00	1,000.00
Total Area	000	UNDESIGNATED	309.88	1,145.99	2,500.00	0.00	2,500.00	0.00	2,500.00	2,500.00
Total Function	2543	Care and Upkeep of Grounds Services	309.88	1,145.99	2,500.00	0.00	2,500.00	0.00	2,500.00	2,500.00
Function	2660	Technology Services								
Area	260	Technology								
470		Computer Software	91.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00
400		Supplies & Materials	91.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Area	260	Technology	91.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function	2660	Technology Services	91.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Fund	100	General Fund	2,491,340.62	2,534,985.87	2,791,039.00	21.98	2,657,343.00	20.98	2,657,343.00	2,657,343.00
Total Center	628	PILOT ROCK HIGH SCHOOL	2,491,340.62	2,534,985.87	2,791,039.00	21.98	2,657,343.00	20.98	2,657,343.00	2,657,343.00

SPECIAL REVENUE FUNDS

**PILOT ROCK SCHOOL DISTRICT 2-R
SPECIAL REVENUE FUNDS
ADOPTED BUDGET**

2026/2027

AS ADOPTED JUNE 17, 2026	2023/2024 Actual	2024/2025 Actual	2025/2026 Budget	2026/2027 Proposed	2026/2027 Approved	2026/2027 Adopted
1000: INSTRUCTION	816,245	1,151,864	1,223,839	1,074,531	1,074,531	1,074,531
2000: SUPPORT SERVICES	33,695	67,509	157,803	39,220	39,220	39,220
3000: ENTERPRISE & COMMUNITY	263,723	278,746	288,474	278,762	278,762	278,762
4000: FACILITIES ACQUISITION	75,886	0	0	0	0	0
5100: DEBT SERVICE	39,215	82,573	82,573	82,573	82,573	82,573
5200: TRANSFERS/FUND TO FUND	0	0	140,000	175,000	175,000	175,000
6000: CONTINGENCIES	0	0	0	0	0	0
7000: TOTAL UNAPPROPRIATED or ENDING FUND BALANCE	549,740	477,280	0	0	0	0
TOTAL REQUIREMENTS	\$ 1,778,504	\$ 2,057,972	\$ 1,892,689	\$ 1,650,086	\$ 1,650,086	\$ 1,650,086
TOTAL RESOURCES (except property taxes)	\$ 1,778,504	\$ 2,057,972	\$ 1,892,689	\$ 1,650,086	\$ 1,650,086	\$ 1,650,086

FUNDS INCLUDED:	2023/2024 Actual	2024/2025 Actual	2025/2026 Budget	2026/2027 Proposed	2026/2027 Approved	2026/2027 Adopted
Fund 212: Medicaid Grant	1,645	1,645	1,645	1,645	1,645	1,645
Fund 247: Title Fund	104,129	109,876	104,397	80,268	80,268	80,268
Fund 250: IDEA Fund	-	49,245	30,894	31,821	31,821	31,821
Fund 251: SIA	416,143	437,188	392,317	398,473	398,473	398,473
Fund 260: Measure 98: Career/College	102,689	186,171	121,800	132,602	132,602	132,602
Fund:277: Early Literacy Grant	41,690	85,691	62,547	63,991	63,991	63,991
Fund 278: GEAR UP	101,900	66,464	147,206	90,000	90,000	90,000
Fund 279: Other Grants	82,580	139,734	97,954	65,946	65,946	65,946
Fund 280: Elementary Student Body	12,824	13,377	14,005	14,005	14,005	14,005
Fund 288: PERS Reserve	330,000	330,000	330,000	220,000	220,000	220,000
Fund 289: Cafeteria Fund	270,844	302,031	288,474	278,762	278,762	278,762
Fund 290: High School Student Body	180,824	192,528	190,000	190,000	190,000	190,000
Fund 299: Bus Transfer Fund	133,237	144,022	111,450	82,573	82,573	82,573
SPECIAL REVENUE FUNDS	\$ 1,778,505	\$ 2,057,972	\$ 1,892,689	\$ 1,650,086	\$ 1,496,095	\$ 1,650,086

Resources Report

		ACTUALS 23-24	ACTUALS 24-25	BUDGET 25-26	FTE 25-26	PROPOSED 26-27	FTE 26-27	APPROVED 26-27	ADOPTED 26-27
Fund 212	MEDICAID GRANT								
	5400 Resources - Beginning Fund Balance	1,644.66	1,644.66	1,645.00	0.00	1,645.00	0.00	1,645.00	1,645.00
	5000	1,644.66	1,644.66	1,645.00	0.00	1,645.00	0.00	1,645.00	1,645.00
Total Fund 212	MEDICAID GRANT	1,644.66	1,644.66	1,645.00	0.00	1,645.00	0.00	1,645.00	1,645.00

Umatilla County School District 2R
Pilot Rock School District Pilot Rock, OR 97868

Requirements Report

			ACTUALS 23-24	ACTUALS 24-25	BUDGET 25-26	FTE 25-26	PROPOSED 26-27	FTE 26-27	APPROVED 26-27	ADOPTED 26-27
Fund 212 MEDICAID GRANT										
Function	1283	District Alternative Programs								
	112	Classified Salaries	0.00	0.00	1,645.00	0.00	1,645.00	0.00	1,645.00	1,645.00
	100	Salaries	0.00	0.00	1,645.00	0.00	1,645.00	0.00	1,645.00	1,645.00
Total Function 1283 District Alternative Programs			0.00	0.00	1,645.00	0.00	1,645.00	0.00	1,645.00	1,645.00
Total Fund 212 MEDICAID GRANT			0.00	0.00	1,645.00	0.00	1,645.00	0.00	1,645.00	1,645.00

Resources Report

ACTUALS 23-24 ACTUALS 24-25 BUDGET 25-26 FTE 25-26 PROPOSED 26-27 FTE 26-27 APPROVED 26-27 ADOPTED 26-27

Fund	247	TITLE FUND							
	4500	Restricted Revenue From the Federal G	104,127.87	109,876.63	104,397.00	0.00	80,268.00	0.00	80,268.00
	4000		104,127.87	109,876.63	104,397.00	0.00	80,268.00	0.00	80,268.00
	5400	Resources - Beginning Fund Balance	1.00	0.00	0.00	0.00	0.00	0.00	0.00
	5000		1.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Fund	247	TITLE FUND	104,128.87	109,876.63	104,397.00	0.00	80,268.00	0.00	80,268.00

Requirements Report

		ACTUALS 23-24	ACTUALS 24-25	BUDGET 25-26	FTE 25-26	PROPOSED 26-27	FTE 26-27	APPROVED 26-27	ADOPTED 26-27
Fund 247	TITLE FUND								
Function 1131	High School Programs								
460	Non-consumable Items	10,382.87	15,479.63	10,000.00	0.00	0.00	0.00	0.00	0.00
400	Supplies & Materials	10,382.87	15,479.63	10,000.00	0.00	0.00	0.00	0.00	0.00
Total Function 1131	High School Programs	10,382.87	15,479.63	10,000.00	0.00	0.00	0.00	0.00	0.00
Function 1272	Title I								
111	Licensed Salaries	61,542.03	61,039.34	62,759.00	0.00	50,179.00	0.00	50,179.00	50,179.00
121	Substitutes - Licensed	541.59	238.41	0.00	0.00	256.00	0.00	256.00	256.00
100	Salaries	62,083.62	61,277.75	62,759.00	0.00	50,435.00	0.00	50,435.00	50,435.00
211	Employer Contribution	6,877.91	7,296.85	7,148.00	0.00	9,550.00	0.00	9,550.00	9,550.00
213	PERS UAL Contribution	5,427.56	5,725.23	4,858.00	0.00	5,294.00	0.00	5,294.00	5,294.00
220	Social Security Administration	3,828.32	4,058.38	4,425.00	0.00	3,754.00	0.00	3,754.00	3,754.00
231	Worker's Compensation	199.13	209.79	237.00	0.00	141.00	0.00	141.00	141.00
236	PFML	200.23	212.20	222.00	0.00	197.00	0.00	197.00	197.00
242	Health Insurance	15,129.23	15,616.80	14,748.00	0.00	10,897.00	0.00	10,897.00	10,897.00
200	Associated Payroll Costs	31,662.38	33,119.25	31,638.00	0.00	29,833.00	0.00	29,833.00	29,833.00
Total Function 1272	Title I	93,746.00	94,397.00	94,397.00	0.00	80,268.00	0.00	80,268.00	80,268.00
Total Fund 247	TITLE FUND	104,128.87	109,876.63	104,397.00	0.00	80,268.00	0.00	80,268.00	80,268.00

Resources Report

ACTUALS 23-24 ACTUALS 24-25 BUDGET 25-26 FTE 25-26 PROPOSED 26-27 FTE 26-27 APPROVED 26-27 ADOPTED 26-27

Fund 250	IDEA FUND								
4500	Restricted Revenue From the Federal G	3,359.32	20.00	30,894.00	0.00	0.00	0.00	0.00	0.00
4700	Grants-In-Aid From the Federal Governr	0.00	76,018.68	0.00	0.00	31,821.00	0.00	31,821.00	31,821.00
4000		3,359.32	76,038.68	30,894.00	0.00	31,821.00	0.00	31,821.00	31,821.00
5200	Interfund Transfers	2,501.95	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5400	Resources - Beginning Fund Balance	(5,861.27)	(26,794.18)	0.00	0.00	0.00	0.00	0.00	0.00
5000		(3,359.32)	(26,794.18)	0.00	0.00	0.00	0.00	0.00	0.00
Total Fund 250	IDEA FUND	0.00	49,244.50	30,894.00	0.00	31,821.00	0.00	31,821.00	31,821.00

Requirements Report

		ACTUALS 23-24	ACTUALS 24-25	BUDGET 25-26	FTE 25-26	PROPOSED 26-27	FTE 26-27	APPROVED 26-27	ADOPTED 26-27
Fund 250	IDEA FUND								
Function 1250	Less Restrictive Programs for Students with Disabi								
112	Classified Salaries	21,252.60	37,281.41	23,500.00	0.00	24,205.00	0.00	24,205.00	24,205.00
100	Salaries	21,252.60	37,281.41	23,500.00	0.00	24,205.00	0.00	24,205.00	24,205.00
211	Employer Contribution	1,176.99	2,548.10	2,500.00	0.00	2,575.00	0.00	2,575.00	2,575.00
213	PERS UAL Contribution	1,171.54	2,536.33	2,700.00	0.00	2,781.00	0.00	2,781.00	2,781.00
220	Social Security Administration	1,625.82	2,852.02	1,900.00	0.00	1,957.00	0.00	1,957.00	1,957.00
231	Worker's Compensation	90.20	155.30	200.00	0.00	206.00	0.00	206.00	206.00
236	PFML	85.03	149.12	94.00	0.00	97.00	0.00	97.00	97.00
245	HRA Contribution	1,392.00	3,702.22	0.00	0.00	0.00	0.00	0.00	0.00
200	Associated Payroll Costs	5,541.58	11,943.09	7,394.00	0.00	7,616.00	0.00	7,616.00	7,616.00
Total Function 1250	Less Restrictive Programs for Students with Disabi	26,794.18	49,224.50	30,894.00	0.00	31,821.00	0.00	31,821.00	31,821.00
Total Fund 250	IDEA FUND	26,794.18	49,224.50	30,894.00	0.00	31,821.00	0.00	31,821.00	31,821.00

Resources Report

ACTUALS 23-24 ACTUALS 24-25 BUDGET 25-26 FTE 25-26 PROPOSED 26-27 FTE 26-27 APPROVED 26-27 ADOPTED 26-27

Fund 251 STUDENT INVESTMENT ACCOUNT (SIA)									
	3299 Other Restricted Grants-In-Aid	385,352.88	393,583.33	392,317.00	0.00	398,473.00	0.00	398,473.00	398,473.00
	3000	385,352.88	393,583.33	392,317.00	0.00	398,473.00	0.00	398,473.00	398,473.00
	5400 Resources - Beginning Fund Balance	30,790.40	43,604.91	0.00	0.00	0.00	0.00	0.00	0.00
	5000	30,790.40	43,604.91	0.00	0.00	0.00	0.00	0.00	0.00
Total Fund 251	STUDENT INVESTMENT ACCOUNT (SIA)	416,143.28	437,188.24	392,317.00	0.00	398,473.00	0.00	398,473.00	398,473.00

Requirements Report

		ACTUALS 23-24	ACTUALS 24-25	BUDGET 25-26	FTE 25-26	PROPOSED 26-27	FTE 26-27	APPROVED 26-27	ADOPTED 26-27
Fund 251	STUDENT INVESTMENT ACCOUNT (SIA)								
Function 1111	PRIMARY, K-5								
111	Licensed Salaries	0.00	57,038.35	60,120.00	0.00	61,153.00	0.00	61,153.00	61,153.00
121	Substitutes - Licensed	0.00	1,668.88	1,488.00	0.00	0.00	0.00	0.00	0.00
130	Additional Salary	0.00	3,500.00	3,640.00	0.00	0.00	0.00	0.00	0.00
100	Salaries	0.00	62,207.23	65,248.00	0.00	61,153.00	0.00	61,153.00	61,153.00
211	Employer Contribution	0.00	6,728.56	6,915.00	0.00	10,480.00	0.00	10,480.00	10,480.00
213	PERS UAL Contribution	0.00	6,661.62	6,849.00	0.00	6,992.00	0.00	6,992.00	6,992.00
220	Social Security Administration	0.00	4,758.87	4,893.00	0.00	4,975.00	0.00	4,975.00	4,975.00
231	Worker's Compensation	0.00	244.77	252.00	0.00	173.00	0.00	173.00	173.00
236	PFML	0.00	248.74	256.00	0.00	261.00	0.00	261.00	261.00
245	HRA Contribution	0.00	8,798.26	9,183.00	0.00	9,149.00	0.00	9,149.00	9,149.00
200	Associated Payroll Costs	0.00	27,440.82	28,348.00	0.00	32,030.00	0.00	32,030.00	32,030.00
Total Function 1111	PRIMARY, K-5	0.00	89,648.05	93,596.00	0.00	93,183.00	0.00	93,183.00	93,183.00
Function 1131	High School Programs								
111	Licensed Salaries	122,268.38	177,748.43	158,892.00	0.00	177,664.00	0.00	177,664.00	177,664.00
121	Substitutes - Licensed	12,650.03	13,231.81	10,290.00	0.00	0.00	0.00	0.00	0.00
130	Additional Salary	5,000.00	5,237.35	5,447.00	0.00	5,761.00	0.00	5,761.00	5,761.00
100	Salaries	139,918.41	196,217.59	174,629.00	0.00	183,425.00	0.00	183,425.00	183,425.00
211	Employer Contribution	15,087.26	18,479.40	18,859.00	0.00	24,538.00	0.00	24,538.00	24,538.00
213	PERS UAL Contribution	14,891.51	18,172.67	18,652.00	0.00	19,192.00	0.00	19,192.00	19,192.00
220	Social Security Administration	10,503.20	13,097.66	13,313.00	0.00	13,698.00	0.00	13,698.00	13,698.00
231	Worker's Compensation	555.71	674.06	684.00	0.00	613.00	0.00	613.00	613.00
236	PFML	549.23	684.86	697.00	0.00	716.00	0.00	716.00	716.00
242	Health Insurance	17,403.60	20,690.02	21,518.00	0.00	22,800.00	0.00	22,800.00	22,800.00
245	HRA Contribution	9,784.37	11,840.81	12,221.00	0.00	12,384.00	0.00	12,384.00	12,384.00
246	HSA	2,396.40	1,359.98	1,414.00	0.00	0.00	0.00	0.00	0.00
200	Associated Payroll Costs	71,171.28	84,999.46	87,358.00	0.00	93,941.00	0.00	93,941.00	93,941.00
Total Function 1131	High School Programs	211,089.69	281,217.05	261,987.00	0.00	277,366.00	0.00	277,366.00	277,366.00
Function 1250	Less Restrictive Programs for Students with Disabi								
111	Licensed Salaries	70,422.13	4,783.50	4,975.00	0.00	0.00	0.00	0.00	0.00
112	Classified Salaries	0.00	16,382.90	0.00	0.00	0.00	0.00	0.00	0.00

Requirements Report

		ACTUALS 23-24	ACTUALS 24-25	BUDGET 25-26	FTE 25-26	PROPOSED 26-27	FTE 26-27	APPROVED 26-27	ADOPTED 26-27
Fund 251	STUDENT INVESTMENT ACCOUNT (SIA)								
Function 1250	Less Restrictive Programs for Students with Disabi								
121	Substitutes - Licensed	11,321.84	1,549.65	1,612.00	0.00	0.00	0.00	0.00	0.00
100	Salaries	81,743.97	22,716.05	6,587.00	0.00	0.00	0.00	0.00	0.00
211	Employer Contribution	8,185.08	739.13	54.00	0.00	0.00	0.00	0.00	0.00
213	PERS UAL Contribution	7,181.50	735.73	53.00	0.00	0.00	0.00	0.00	0.00
220	Social Security Administration	5,554.77	1,371.84	123.00	0.00	0.00	0.00	0.00	0.00
231	Worker's Compensation	296.21	75.10	7.00	0.00	0.00	0.00	0.00	0.00
236	PFML	290.40	71.74	6.00	0.00	0.00	0.00	0.00	0.00
242	Health Insurance	11,583.00	1,632.39	1,698.00	0.00	0.00	0.00	0.00	0.00
245	HRA Contribution	1,734.80	1,745.66	0.00	0.00	0.00	0.00	0.00	0.00
200	Associated Payroll Costs	34,825.76	6,371.59	1,941.00	0.00	0.00	0.00	0.00	0.00
Total Function 1250	Less Restrictive Programs for Students with Disabi	116,569.73	29,087.64	8,528.00	0.00	0.00	0.00	0.00	0.00
Function 1272	Title I								
460	Non-consumable Items	0.00	0.00	5,000.00	0.00	0.00	0.00	0.00	0.00
400	Supplies & Materials	0.00	0.00	5,000.00	0.00	0.00	0.00	0.00	0.00
Total Function 1272	Title I	0.00	0.00	5,000.00	0.00	0.00	0.00	0.00	0.00
Function 1400	Summer School Programs								
111	Licensed Salaries	11,195.00	1,260.00	0.00	0.00	0.00	0.00	0.00	0.00
112	Classified Salaries	21,055.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00
130	Additional Salary	0.00	13,585.00	0.00	0.00	16,924.00	0.00	16,924.00	16,924.00
100	Salaries	32,250.75	14,845.00	0.00	0.00	16,924.00	0.00	16,924.00	16,924.00
211	Employer Contribution	2,925.61	3,597.39	0.00	0.00	0.00	0.00	0.00	0.00
213	PERS UAL Contribution	2,891.30	3,459.90	0.00	0.00	0.00	0.00	0.00	0.00
220	Social Security Administration	2,466.93	2,505.99	0.00	0.00	0.00	0.00	0.00	0.00
231	Worker's Compensation	272.73	187.91	0.00	0.00	0.00	0.00	0.00	0.00
236	PFML	0.00	131.03	0.00	0.00	0.00	0.00	0.00	0.00
200	Associated Payroll Costs	8,556.57	9,882.22	0.00	0.00	0.00	0.00	0.00	0.00
410	Consumable Supplies and Materials	794.60	210.52	5,000.00	0.00	5,000.00	0.00	5,000.00	5,000.00
450	Food - Food Service Only	2,162.57	746.06	0.00	0.00	0.00	0.00	0.00	0.00
400	Supplies & Materials	2,957.17	956.58	5,000.00	0.00	5,000.00	0.00	5,000.00	5,000.00

Requirements Report

			ACTUALS 23-24	ACTUALS 24-25	BUDGET 25-26	FTE 25-26	PROPOSED 26-27	FTE 26-27	APPROVED 26-27	ADOPTED 26-27
Fund 251	STUDENT INVESTMENT ACCOUNT (SIA)									
Function 1400	Summer School Programs									
640	Dues and Fees		0.00	1,081.70	6,000.00	0.00	6,000.00	0.00	6,000.00	6,000.00
600	Other Objects		0.00	1,081.70	6,000.00	0.00	6,000.00	0.00	6,000.00	6,000.00
Total Function 1400	Summer School Programs		43,764.49	26,765.50	11,000.00	0.00	27,924.00	0.00	27,924.00	27,924.00
Function 2119	Other Attendance and Social Work Services									
640	Dues and Fees		0.00	1,000.00	0.00	0.00	0.00	0.00	0.00	0.00
600	Other Objects		0.00	1,000.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 2119	Other Attendance and Social Work Services		0.00	1,000.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 2120	Guidance Services									
319	Other Instructional, Professional and Technical S		0.00	8,620.00	0.00	0.00	0.00	0.00	0.00	0.00
300	Purchased Services		0.00	8,620.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 2120	Guidance Services		0.00	8,620.00	0.00	0.00	0.00	0.00	0.00	0.00
Function 2240	Instructional Staff Development									
389	Other Non-instructional Professional and Technical		0.00	250.00	10,206.00	0.00	0.00	0.00	0.00	0.00
300	Purchased Services		0.00	250.00	10,206.00	0.00	0.00	0.00	0.00	0.00
Total Function 2240	Instructional Staff Development		0.00	250.00	10,206.00	0.00	0.00	0.00	0.00	0.00
Function 2490	Other Support Services-School Administration									
410	Consumable Supplies and Materials		1,114.46	600.00	2,000.00	0.00	0.00	0.00	0.00	0.00
400	Supplies & Materials		1,114.46	600.00	2,000.00	0.00	0.00	0.00	0.00	0.00
Total Function 2490	Other Support Services-School Administration		1,114.46	600.00	2,000.00	0.00	0.00	0.00	0.00	0.00
Total Fund 251	STUDENT INVESTMENT ACCOUNT (SIA)		372,538.37	437,188.24	392,317.00	0.00	398,473.00	0.00	398,473.00	398,473.00

Resources Report

ACTUALS 23-24 ACTUALS 24-25 BUDGET 25-26 FTE 25-26 PROPOSED 26-27 FTE 26-27 APPROVED 26-27 ADOPTED 26-27

Fund 260	MEASURE 98-CAREER/COLLEGE								
1990	Miscellaneous	0.00	1,199.25	0.00	0.00	0.00	0.00	0.00	0.00
1000		0.00	1,199.25	0.00	0.00	0.00	0.00	0.00	0.00
3299	Other Restricted Grants-In-Aid	103,332.38	210,229.27	121,800.00	0.00	132,602.00	0.00	132,602.00	132,602.00
3000		103,332.38	210,229.27	121,800.00	0.00	132,602.00	0.00	132,602.00	132,602.00
5400	Resources - Beginning Fund Balance	(643.09)	(25,257.69)	0.00	0.00	0.00	0.00	0.00	0.00
5000		(643.09)	(25,257.69)	0.00	0.00	0.00	0.00	0.00	0.00
Total Fund 260	MEASURE 98-CAREER/COLLEGE	102,689.29	186,170.83	121,800.00	0.00	132,602.00	0.00	132,602.00	132,602.00

Requirements Report

		ACTUALS 23-24	ACTUALS 24-25	BUDGET 25-26	FTE 25-26	PROPOSED 26-27	FTE 26-27	APPROVED 26-27	ADOPTED 26-27
Fund 260	MEASURE 98-CAREER/COLLEGE								
Function 1131	High School Programs								
111	Licensed Salaries	0.00	7,073.32	18,000.00	0.00	28,802.00	0.00	28,802.00	28,802.00
112	Classified Salaries	0.00	0.00	31,000.00	0.00	31,000.00	0.00	31,000.00	31,000.00
100	Salaries	0.00	7,073.32	49,000.00	0.00	59,802.00	0.00	59,802.00	59,802.00
211	Employer Contribution	0.00	0.00	1,500.00	0.00	1,500.00	0.00	1,500.00	1,500.00
213	PERS UAL Contribution	0.00	0.00	1,500.00	0.00	1,500.00	0.00	1,500.00	1,500.00
220	Social Security Administration	0.00	0.00	5,000.00	0.00	5,000.00	0.00	5,000.00	5,000.00
231	Worker's Compensation	0.00	0.00	122.00	0.00	122.00	0.00	122.00	122.00
240	Contractual Employee Benefits	0.00	0.00	12,000.00	0.00	12,000.00	0.00	12,000.00	12,000.00
200	Associated Payroll Costs	0.00	0.00	20,122.00	0.00	20,122.00	0.00	20,122.00	20,122.00
312	Instructional Programs Improvement Services	361.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00
318	Professional and Improvement Costs for Non-Instruc	239.70	0.00	5,000.00	0.00	5,000.00	0.00	5,000.00	5,000.00
342	Travel, Out of District	2,097.85	4,994.79	0.00	0.00	0.00	0.00	0.00	0.00
374	Other Tuition	695.00	23,529.50	18,958.00	0.00	18,958.00	0.00	18,958.00	18,958.00
300	Purchased Services	3,394.30	28,524.29	23,958.00	0.00	23,958.00	0.00	23,958.00	23,958.00
420	Textbooks	11,158.50	2,812.99	3,000.00	0.00	3,000.00	0.00	3,000.00	3,000.00
460	Non-consumable Items	16,066.06	67,239.85	10,000.00	0.00	10,000.00	0.00	10,000.00	10,000.00
400	Supplies & Materials	27,224.56	70,052.84	13,000.00	0.00	13,000.00	0.00	13,000.00	13,000.00
520	Buildings Acquisition	0.00	16,000.00	0.00	0.00	0.00	0.00	0.00	0.00
500	Capital Outlay	0.00	16,000.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 1131	High School Programs	30,618.86	121,650.45	106,080.00	0.00	116,882.00	0.00	116,882.00	116,882.00
Function 1250	Less Restrictive Programs for Students with Disabi								
112	Classified Salaries	0.00	5,460.97	0.00	0.00	0.00	0.00	0.00	0.00
100	Salaries	0.00	5,460.97	0.00	0.00	0.00	0.00	0.00	0.00
211	Employer Contribution	0.00	229.21	0.00	0.00	0.00	0.00	0.00	0.00
213	PERS UAL Contribution	0.00	228.15	0.00	0.00	0.00	0.00	0.00	0.00
220	Social Security Administration	0.00	417.76	0.00	0.00	0.00	0.00	0.00	0.00
231	Worker's Compensation	0.00	22.88	0.00	0.00	0.00	0.00	0.00	0.00
236	PFML	0.00	21.85	0.00	0.00	0.00	0.00	0.00	0.00
245	HRA Contribution	0.00	581.88	0.00	0.00	0.00	0.00	0.00	0.00
200	Associated Payroll Costs	0.00	1,501.73	0.00	0.00	0.00	0.00	0.00	0.00

Requirements Report

			ACTUALS 23-24	ACTUALS 24-25	BUDGET 25-26	FTE 25-26	PROPOSED 26-27	FTE 26-27	APPROVED 26-27	ADOPTED 26-27
Fund 260	MEASURE 98-CAREER/COLLEGE									
Total Function	1250	Less Restrictive Programs for Students with Disabi	0.00	6,962.70	0.00	0.00	0.00	0.00	0.00	0.00
Function	1281	Public Alternative Programs								
	319	Other Instructional, Professional and Technical S	0.00	0.00	2,500.00	0.00	2,500.00	0.00	2,500.00	2,500.00
	370	UNDESIGNATED	13,548.87	37,718.86	7,000.00	0.00	7,000.00	0.00	7,000.00	7,000.00
	300	Purchased Services	13,548.87	37,718.86	9,500.00	0.00	9,500.00	0.00	9,500.00	9,500.00
Total Function	1281	Public Alternative Programs	13,548.87	37,718.86	9,500.00	0.00	9,500.00	0.00	9,500.00	9,500.00
Function	2120	Guidance Services								
	111	Licensed Salaries	4,454.31	7,151.79	5,500.00	0.00	5,500.00	0.00	5,500.00	5,500.00
	100	Salaries	4,454.31	7,151.79	5,500.00	0.00	5,500.00	0.00	5,500.00	5,500.00
	211	Employer Contribution	441.90	772.39	375.00	0.00	375.00	0.00	375.00	375.00
	220	Social Security Administration	340.76	547.11	300.00	0.00	300.00	0.00	300.00	300.00
	231	Worker's Compensation	18.40	28.91	28.00	0.00	28.00	0.00	28.00	28.00
	236	PFML	17.82	28.62	17.00	0.00	17.00	0.00	17.00	17.00
	200	Associated Payroll Costs	818.88	1,377.03	720.00	0.00	720.00	0.00	720.00	720.00
Total Function	2120	Guidance Services	5,273.19	8,528.82	6,220.00	0.00	6,220.00	0.00	6,220.00	6,220.00
Function	2213	Curriculum Development								
	312	Instructional Programs Improvement Services	2,500.00	11,310.00	0.00	0.00	0.00	0.00	0.00	0.00
	300	Purchased Services	2,500.00	11,310.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function	2213	Curriculum Development	2,500.00	11,310.00	0.00	0.00	0.00	0.00	0.00	0.00
Function	2240	Instructional Staff Development								
	312	Instructional Programs Improvement Services	119.85	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	300	Purchased Services	119.85	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function	2240	Instructional Staff Development	119.85	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Function	4150	Building Acquisition, Construction, and Improvem								
	520	Buildings Acquisition	75,886.21	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	500	Capital Outlay	75,886.21	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function	4150	Building Acquisition, Construction, and Improvem	75,886.21	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Requirements Report

		ACTUALS 23-24	ACTUALS 24-25	BUDGET 25-26	FTE 25-26	PROPOSED 26-27	FTE 26-27	APPROVED 26-27	ADOPTED 26-27
Fund	260	MEASURE 98-CAREER/COLLEGE							
Total Fund	260	MEASURE 98-CAREER/COLLEGE	127,946.98	186,170.83	121,800.00	0.00	132,602.00	0.00	132,602.00

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ACTUALS 23-24 ACTUALS 24-25 BUDGET 25-26 FTE 25-26 PROPOSED 26-27 FTE 26-27 APPROVED 26-27 ADOPTED 26-27

Fund 277 EARLY LITERACY GRANT									
3299	Other Restricted Grants-In-Aid	41,690.33	44,000.77	62,547.00	0.00	63,991.00	0.00	63,991.00	63,991.00
3000		41,690.33	44,000.77	62,547.00	0.00	63,991.00	0.00	63,991.00	63,991.00
5400	Resources - Beginning Fund Balance	0.00	41,690.33	0.00	0.00	0.00	0.00	0.00	0.00
5000		0.00	41,690.33	0.00	0.00	0.00	0.00	0.00	0.00
Total Fund 277 EARLY LITERACY GRANT		41,690.33	85,691.10	62,547.00	0.00	63,991.00	0.00	63,991.00	63,991.00

Requirements Report

		ACTUALS 23-24	ACTUALS 24-25	BUDGET 25-26	FTE 25-26	PROPOSED 26-27	FTE 26-27	APPROVED 26-27	ADOPTED 26-27
Fund 277	EARLY LITERACY GRANT								
Function 1111	PRIMARY, K-5								
111	Licensed Salaries	0.00	0.00	29,288.00	0.00	0.00	0.00	0.00	0.00
112	Classified Salaries	0.00	0.00	10,815.00	0.00	0.00	0.00	0.00	0.00
100	Salaries	0.00	0.00	40,103.00	0.00	0.00	0.00	0.00	0.00
211	Employer Contribution	0.00	0.00	6,855.00	0.00	0.00	0.00	0.00	0.00
213	PERS UAL Contribution	0.00	0.00	1,200.00	0.00	0.00	0.00	0.00	0.00
220	Social Security Administration	0.00	0.00	3,428.00	0.00	0.00	0.00	0.00	0.00
231	Worker's Compensation	0.00	0.00	325.00	0.00	0.00	0.00	0.00	0.00
235	Unemployment	0.00	0.00	136.00	0.00	0.00	0.00	0.00	0.00
236	PFML	0.00	0.00	300.00	0.00	0.00	0.00	0.00	0.00
242	Health Insurance	0.00	0.00	10,200.00	0.00	0.00	0.00	0.00	0.00
200	Associated Payroll Costs	0.00	0.00	22,444.00	0.00	0.00	0.00	0.00	0.00
Total Function 1111	PRIMARY, K-5	0.00	0.00	62,547.00	0.00	0.00	0.00	0.00	0.00
Function 1140	Pre-kindergarten Programs								
111	Licensed Salaries	0.00	56,598.32	0.00	0.00	29,874.00	0.00	29,874.00	29,874.00
112	Classified Salaries	0.00	0.00	0.00	0.00	11,031.00	0.00	11,031.00	11,031.00
130	Additional Salary	0.00	336.84	0.00	0.00	0.00	0.00	0.00	0.00
100	Salaries	0.00	56,935.16	0.00	0.00	40,905.00	0.00	40,905.00	40,905.00
211	Employer Contribution	0.00	8,794.60	0.00	0.00	6,992.00	0.00	6,992.00	6,992.00
213	PERS UAL Contribution	0.00	6,931.25	0.00	0.00	1,224.00	0.00	1,224.00	1,224.00
220	Social Security Administration	0.00	4,905.78	0.00	0.00	3,497.00	0.00	3,497.00	3,497.00
231	Worker's Compensation	0.00	249.74	0.00	0.00	332.00	0.00	332.00	332.00
235	Unemployment	0.00	0.00	0.00	0.00	139.00	0.00	139.00	139.00
236	PFML	0.00	256.51	0.00	0.00	306.00	0.00	306.00	306.00
245	HRA Contribution	0.00	7,618.06	0.00	0.00	10,596.00	0.00	10,596.00	10,596.00
200	Associated Payroll Costs	0.00	28,755.94	0.00	0.00	23,086.00	0.00	23,086.00	23,086.00
Total Function 1140	Pre-kindergarten Programs	0.00	85,691.10	0.00	0.00	63,991.00	0.00	63,991.00	63,991.00
Total Fund 277	EARLY LITERACY GRANT	0.00	85,691.10	62,547.00	0.00	63,991.00	0.00	63,991.00	63,991.00

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ACTUALS 23-24 ACTUALS 24-25 BUDGET 25-26 FTE 25-26 PROPOSED 26-27 FTE 26-27 APPROVED 26-27 ADOPTED 26-27

Fund 278 GEAR UP									
3299	Other Restricted Grants-In-Aid	131,544.28	0.00	147,206.00	0.00	0.00	0.00	0.00	0.00
3000		131,544.28	0.00	147,206.00	0.00	0.00	0.00	0.00	0.00
4500	Restricted Revenue From the Federal G	0.00	99,607.10	0.00	0.00	90,000.00	0.00	90,000.00	90,000.00
4000		0.00	99,607.10	0.00	0.00	90,000.00	0.00	90,000.00	90,000.00
5400	Resources - Beginning Fund Balance	(29,644.51)	(33,142.73)	0.00	0.00	0.00	0.00	0.00	0.00
5000		(29,644.51)	(33,142.73)	0.00	0.00	0.00	0.00	0.00	0.00
Total Fund 278 GEAR UP		101,899.77	66,464.37	147,206.00	0.00	90,000.00	0.00	90,000.00	90,000.00

Requirements Report

		ACTUALS 23-24	ACTUALS 24-25	BUDGET 25-26	FTE 25-26	PROPOSED 26-27	FTE 26-27	APPROVED 26-27	ADOPTED 26-27
Fund 278 GEAR UP									
Function 1131	High School Programs								
111	Licensed Salaries	45,746.24	16,064.28	47,565.00	0.00	29,742.00	0.00	29,742.00	29,742.00
100	Salaries	45,746.24	16,064.28	47,565.00	0.00	29,742.00	0.00	29,742.00	29,742.00
211	Employer Contribution	4,940.60	5,137.02	5,137.00	0.00	5,240.00	0.00	5,240.00	5,240.00
213	PERS UAL Contribution	4,917.72	5,113.24	5,113.00	0.00	5,215.00	0.00	5,215.00	5,215.00
220	Social Security Administration	3,499.60	3,638.74	3,639.00	0.00	3,712.00	0.00	3,712.00	3,712.00
231	Worker's Compensation	185.83	191.26	193.00	0.00	197.00	0.00	197.00	197.00
236	PFML	182.98	190.24	190.00	0.00	194.00	0.00	194.00	194.00
242	Health Insurance	19,052.52	19,665.22	20,400.00	0.00	5,700.00	0.00	5,700.00	5,700.00
200	Associated Payroll Costs	32,779.25	33,935.72	34,672.00	0.00	20,258.00	0.00	20,258.00	20,258.00
310	Instructional, Professional and Technical Service	7,750.00	0.00	8,000.00	0.00	0.00	0.00	0.00	0.00
342	Travel, Out of District	7,562.14	3,550.84	10,000.00	0.00	15,000.00	0.00	15,000.00	15,000.00
300	Purchased Services	15,312.14	3,550.84	18,000.00	0.00	15,000.00	0.00	15,000.00	15,000.00
410	Consumable Supplies and Materials	4,864.85	6,380.48	5,000.00	0.00	1,500.00	0.00	1,500.00	1,500.00
460	Non-consumable Items	20,256.51	25,259.71	20,000.00	0.00	10,000.00	0.00	10,000.00	10,000.00
470	Computer Software	1,399.40	0.00	1,469.00	0.00	0.00	0.00	0.00	0.00
400	Supplies & Materials	26,520.76	31,640.19	26,469.00	0.00	11,500.00	0.00	11,500.00	11,500.00
640	Dues and Fees	0.00	0.00	3,000.00	0.00	3,500.00	0.00	3,500.00	3,500.00
600	Other Objects	0.00	0.00	3,000.00	0.00	3,500.00	0.00	3,500.00	3,500.00
Total Function 1131 High School Programs		120,358.39	85,191.03	129,706.00	0.00	80,000.00	0.00	80,000.00	80,000.00
Function 2240	Instructional Staff Development								
130	Additional Salary	2,073.64	0.00	0.00	0.00	0.00	0.00	0.00	0.00
100	Salaries	2,073.64	0.00	0.00	0.00	0.00	0.00	0.00	0.00
211	Employer Contribution	223.96	0.00	0.00	0.00	0.00	0.00	0.00	0.00
213	PERS UAL Contribution	222.93	0.00	0.00	0.00	0.00	0.00	0.00	0.00
220	Social Security Administration	156.36	0.00	0.00	0.00	0.00	0.00	0.00	0.00
231	Worker's Compensation	8.29	0.00	0.00	0.00	0.00	0.00	0.00	0.00
236	PFML	8.19	0.00	0.00	0.00	0.00	0.00	0.00	0.00
200	Associated Payroll Costs	619.73	0.00	0.00	0.00	0.00	0.00	0.00	0.00
342	Travel, Out of District	322.74	10,029.92	4,500.00	0.00	0.00	0.00	0.00	0.00
300	Purchased Services	322.74	10,029.92	4,500.00	0.00	0.00	0.00	0.00	0.00

Requirements Report

		ACTUALS 23-24	ACTUALS 24-25	BUDGET 25-26	FTE 25-26	PROPOSED 26-27	FTE 26-27	APPROVED 26-27	ADOPTED 26-27
Fund 278	GEAR UP								
Function 2240	Instructional Staff Development								
640	Dues and Fees	11,668.00	7,780.00	13,000.00	0.00	10,000.00	0.00	10,000.00	10,000.00
600	Other Objects	11,668.00	7,780.00	13,000.00	0.00	10,000.00	0.00	10,000.00	10,000.00
Total Function 2240	Instructional Staff Development	14,684.11	17,809.92	17,500.00	0.00	10,000.00	0.00	10,000.00	10,000.00
Total Fund 278	GEAR UP	135,042.50	103,000.95	147,206.00	0.00	90,000.00	0.00	90,000.00	90,000.00

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ACTUALS 23-24 ACTUALS 24-25 BUDGET 25-26 FTE 25-26 PROPOSED 26-27 FTE 26-27 APPROVED 26-27 ADOPTED 26-27

Fund 279	OTHER GRANTS								
1920	Contributions and Donations From Priva	315.00	18,205.00	0.00	0.00	0.00	0.00	0.00	0.00
1990	Miscellaneous	24,831.65	22,904.46	0.00	0.00	0.00	0.00	0.00	0.00
1000		25,146.65	41,109.46	0.00	0.00	0.00	0.00	0.00	0.00
3299	Other Restricted Grants-In-Aid	15,796.22	35,074.67	76,160.00	0.00	36,994.00	0.00	36,994.00	36,994.00
3000		15,796.22	35,074.67	76,160.00	0.00	36,994.00	0.00	36,994.00	36,994.00
4500	Restricted Revenue From the Federal G	46,002.95	39,976.02	21,794.00	0.00	28,952.00	0.00	28,952.00	28,952.00
4000		46,002.95	39,976.02	21,794.00	0.00	28,952.00	0.00	28,952.00	28,952.00
5200	Interfund Transfers	0.00	1,835.48	0.00	0.00	0.00	0.00	0.00	0.00
5400	Resources - Beginning Fund Balance	(4,365.61)	21,738.31	0.00	0.00	0.00	0.00	0.00	0.00
5000		(4,365.61)	23,573.79	0.00	0.00	0.00	0.00	0.00	0.00
Total Fund 279	OTHER GRANTS	82,580.21	139,733.94	97,954.00	0.00	65,946.00	0.00	65,946.00	65,946.00

Requirements Report

		ACTUALS 23-24	ACTUALS 24-25	BUDGET 25-26	FTE 25-26	PROPOSED 26-27	FTE 26-27	APPROVED 26-27	ADOPTED 26-27
Fund 279	OTHER GRANTS								
Function 1111	PRIMARY, K-5								
460	Non-consumable Items	0.00	17,477.96	0.00	0.00	0.00	0.00	0.00	0.00
400	Supplies & Materials	0.00	17,477.96	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 1111	PRIMARY, K-5	0.00	17,477.96	0.00	0.00	0.00	0.00	0.00	0.00
Function 1121	Middle/Junior High Programs								
130	Additional Salary	2,714.85	928.40	1,000.00	0.00	1,000.00	0.00	1,000.00	1,000.00
100	Salaries	2,714.85	928.40	1,000.00	0.00	1,000.00	0.00	1,000.00	1,000.00
211	Employer Contribution	293.20	100.27	600.00	0.00	600.00	0.00	600.00	600.00
213	PERS UAL Contribution	291.85	99.80	70.00	0.00	70.00	0.00	70.00	70.00
220	Social Security Administration	207.26	70.60	70.00	0.00	70.00	0.00	70.00	70.00
231	Worker's Compensation	41.29	3.69	25.00	0.00	25.00	0.00	25.00	25.00
236	PFML	10.84	3.69	12.00	0.00	12.00	0.00	12.00	12.00
245	HRA Contribution	215.11	121.88	200.00	0.00	200.00	0.00	200.00	200.00
200	Associated Payroll Costs	1,059.55	399.93	977.00	0.00	977.00	0.00	977.00	977.00
342	Travel, Out of District	0.00	0.00	900.00	0.00	900.00	0.00	900.00	900.00
300	Purchased Services	0.00	0.00	900.00	0.00	900.00	0.00	900.00	900.00
410	Consumable Supplies and Materials	331.49	337.25	2,335.00	0.00	2,335.00	0.00	2,335.00	2,335.00
460	Non-consumable Items	0.00	71.72	1,500.00	0.00	1,500.00	0.00	1,500.00	1,500.00
400	Supplies & Materials	331.49	408.97	3,835.00	0.00	3,835.00	0.00	3,835.00	3,835.00
640	Dues and Fees	7,560.00	10,140.00	1,500.00	0.00	1,500.00	0.00	1,500.00	1,500.00
600	Other Objects	7,560.00	10,140.00	1,500.00	0.00	1,500.00	0.00	1,500.00	1,500.00
Total Function 1121	Middle/Junior High Programs	11,665.89	11,877.30	8,212.00	0.00	8,212.00	0.00	8,212.00	8,212.00
Function 1131	High School Programs								
111	Licensed Salaries	0.00	1,556.34	0.00	0.00	0.00	0.00	0.00	0.00
130	Additional Salary	1,296.76	1,603.53	2,500.00	0.00	8,699.00	0.00	8,699.00	8,699.00
100	Salaries	1,296.76	3,159.87	2,500.00	0.00	8,699.00	0.00	8,699.00	8,699.00
211	Employer Contribution	140.05	357.23	175.00	0.00	2,262.00	0.00	2,262.00	2,262.00
213	PERS UAL Contribution	139.40	339.71	155.00	0.00	585.00	0.00	585.00	585.00
220	Social Security Administration	95.22	238.74	103.00	0.00	213.00	0.00	213.00	213.00
231	Worker's Compensation	5.25	12.19	8.00	0.00	12.00	0.00	12.00	12.00

Requirements Report

		ACTUALS 23-24	ACTUALS 24-25	BUDGET 25-26	FTE 25-26	PROPOSED 26-27	FTE 26-27	APPROVED 26-27	ADOPTED 26-27
Fund 279	OTHER GRANTS								
Function 1131	High School Programs								
236	PFML	4.98	12.48	7.00	0.00	11.00	0.00	11.00	11.00
200	Associated Payroll Costs	384.90	960.35	448.00	0.00	3,083.00	0.00	3,083.00	3,083.00
342	Travel, Out of District	4,579.71	13,500.69	4,500.00	0.00	4,500.00	0.00	4,500.00	4,500.00
300	Purchased Services	4,579.71	13,500.69	4,500.00	0.00	4,500.00	0.00	4,500.00	4,500.00
410	Consumable Supplies and Materials	2,054.46	0.00	4,500.00	0.00	4,500.00	0.00	4,500.00	4,500.00
460	Non-consumable Items	1,313.88	4,141.63	1,500.00	0.00	1,500.00	0.00	1,500.00	1,500.00
400	Supplies & Materials	3,368.34	4,141.63	6,000.00	0.00	6,000.00	0.00	6,000.00	6,000.00
640	Dues and Fees	1,130.00	0.00	6,500.00	0.00	6,500.00	0.00	6,500.00	6,500.00
600	Other Objects	1,130.00	0.00	6,500.00	0.00	6,500.00	0.00	6,500.00	6,500.00
Total Function 1131 High School Programs		10,759.71	21,762.54	19,948.00	0.00	28,782.00	0.00	28,782.00	28,782.00
Function 1250	Less Restrictive Programs for Students with Disabi								
130	Additional Salary	0.00	4,904.46	0.00	0.00	0.00	0.00	0.00	0.00
100	Salaries	0.00	4,904.46	0.00	0.00	0.00	0.00	0.00	0.00
211	Employer Contribution	0.00	529.67	0.00	0.00	0.00	0.00	0.00	0.00
213	PERS UAL Contribution	0.00	527.24	0.00	0.00	0.00	0.00	0.00	0.00
220	Social Security Administration	0.00	373.49	0.00	0.00	0.00	0.00	0.00	0.00
231	Worker's Compensation	0.00	34.78	0.00	0.00	0.00	0.00	0.00	0.00
236	PFML	0.00	19.53	0.00	0.00	0.00	0.00	0.00	0.00
245	HRA Contribution	0.00	350.77	0.00	0.00	0.00	0.00	0.00	0.00
200	Associated Payroll Costs	0.00	1,835.48	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 1250 Less Restrictive Programs for Students with Disabi		0.00	6,739.94	0.00	0.00	0.00	0.00	0.00	0.00
Function 1272	Title I								
112	Classified Salaries	13,297.37	16,168.29	10,408.00	0.00	12,254.00	0.00	12,254.00	12,254.00
100	Salaries	13,297.37	16,168.29	10,408.00	0.00	12,254.00	0.00	12,254.00	12,254.00
211	Employer Contribution	1,813.77	1,917.66	1,231.00	0.00	2,724.00	0.00	2,724.00	2,724.00
213	PERS UAL Contribution	1,429.48	599.00	1,195.00	0.00	1,195.00	0.00	1,195.00	1,195.00
220	Social Security Administration	955.09	1,010.75	786.00	0.00	1,097.00	0.00	1,097.00	1,097.00
231	Worker's Compensation	54.85	57.73	46.00	0.00	43.00	0.00	43.00	43.00
236	PFML	49.94	52.85	41.00	0.00	57.00	0.00	57.00	57.00

Requirements Report

			ACTUALS 23-24	ACTUALS 24-25	BUDGET 25-26	FTE 25-26	PROPOSED 26-27	FTE 26-27	APPROVED 26-27	ADOPTED 26-27
Fund	279	OTHER GRANTS								
Function	1272	Title I								
	242	Health Insurance		10,812.08	11,280.26	8,087.00	0.00	11,582.00	0.00	11,582.00
	200	Associated Payroll Costs		15,115.21	14,918.25	11,386.00	0.00	16,698.00	0.00	16,698.00
Total Function	1272	Title I		28,412.58	31,086.54	21,794.00	0.00	28,952.00	0.00	28,952.00
Function	1289	Other Alternative Programs								
	374	Other Tuition		0.00	7,000.00	0.00	0.00	0.00	0.00	0.00
	300	Purchased Services		0.00	7,000.00	0.00	0.00	0.00	0.00	0.00
Total Function	1289	Other Alternative Programs		0.00	7,000.00	0.00	0.00	0.00	0.00	0.00
Function	1400	Summer School Programs								
	130	Additional Salary		0.00	18,000.00	31,000.00	0.00	0.00	0.00	0.00
	100	Salaries		0.00	18,000.00	31,000.00	0.00	0.00	0.00	0.00
	211	Employer Contribution		0.00	0.00	3,895.00	0.00	0.00	0.00	0.00
	213	PERS UAL Contribution		0.00	0.00	3,645.00	0.00	0.00	0.00	0.00
	220	Social Security Administration		0.00	0.00	2,610.00	0.00	0.00	0.00	0.00
	231	Worker's Compensation		0.00	0.00	208.00	0.00	0.00	0.00	0.00
	236	PFML		0.00	0.00	185.00	0.00	0.00	0.00	0.00
	200	Associated Payroll Costs		0.00	0.00	10,543.00	0.00	0.00	0.00	0.00
	410	Consumable Supplies and Materials		0.00	5,566.48	5,652.00	0.00	0.00	0.00	0.00
	450	Food - Food Service Only		0.00	217.31	805.00	0.00	0.00	0.00	0.00
	400	Supplies & Materials		0.00	5,783.79	6,457.00	0.00	0.00	0.00	0.00
	640	Dues and Fees		0.00	2.75	0.00	0.00	0.00	0.00	0.00
	600	Other Objects		0.00	2.75	0.00	0.00	0.00	0.00	0.00
Total Function	1400	Summer School Programs		0.00	23,786.54	48,000.00	0.00	0.00	0.00	0.00
Function	2130	Health Services								
	130	Additional Salary		0.00	500.00	0.00	0.00	0.00	0.00	0.00
	100	Salaries		0.00	500.00	0.00	0.00	0.00	0.00	0.00
	211	Employer Contribution		0.00	54.00	0.00	0.00	0.00	0.00	0.00
	213	PERS UAL Contribution		0.00	53.75	0.00	0.00	0.00	0.00	0.00
	220	Social Security Administration		0.00	36.89	0.00	0.00	0.00	0.00	0.00

Requirements Report

		ACTUALS 23-24	ACTUALS 24-25	BUDGET 25-26	FTE 25-26	PROPOSED 26-27	FTE 26-27	APPROVED 26-27	ADOPTED 26-27
Fund 279	OTHER GRANTS								
Function 2130	Health Services								
231	Worker's Compensation	0.00	1.95	0.00	0.00	0.00	0.00	0.00	0.00
236	PFML	0.00	1.92	0.00	0.00	0.00	0.00	0.00	0.00
200	Associated Payroll Costs	0.00	148.51	0.00	0.00	0.00	0.00	0.00	0.00
410	Consumable Supplies and Materials	0.00	9,429.89	0.00	0.00	0.00	0.00	0.00	0.00
400	Supplies & Materials	0.00	9,429.89	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 2130	Health Services	0.00	10,078.40	0.00	0.00	0.00	0.00	0.00	0.00
Function 2222	Library/Media Center								
430	Library Books	6,799.38	9,311.86	0.00	0.00	0.00	0.00	0.00	0.00
460	Non-consumable Items	3,204.34	0.00	0.00	0.00	0.00	0.00	0.00	0.00
400	Supplies & Materials	10,003.72	9,311.86	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 2222	Library/Media Center	10,003.72	9,311.86	0.00	0.00	0.00	0.00	0.00	0.00
Total Fund 279	OTHER GRANTS	60,841.90	139,121.08	97,954.00	0.00	65,946.00	0.00	65,946.00	65,946.00

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ACTUALS 23-24 ACTUALS 24-25 BUDGET 25-26 FTE 25-26 PROPOSED 26-27 FTE 26-27 APPROVED 26-27 ADOPTED 26-27

Fund 280	ELEMENTARY STUDENT BODY								
1510	Interest on Investments	0.65	0.41	5.00	0.00	5.00	0.00	5.00	5.00
1920	Contributions and Donations From Priva	1,750.00	4,700.00	1,000.00	0.00	1,000.00	0.00	1,000.00	1,000.00
1990	Miscellaneous	2,996.50	4,070.76	5,000.00	0.00	5,000.00	0.00	5,000.00	5,000.00
1000		4,747.15	8,771.17	6,005.00	0.00	6,005.00	0.00	6,005.00	6,005.00
5400	Resources - Beginning Fund Balance	8,076.35	4,605.89	8,000.00	0.00	8,000.00	0.00	8,000.00	8,000.00
5000		8,076.35	4,605.89	8,000.00	0.00	8,000.00	0.00	8,000.00	8,000.00
Total Fund 280	ELEMENTARY STUDENT BODY	12,823.50	13,377.06	14,005.00	0.00	14,005.00	0.00	14,005.00	14,005.00

Requirements Report

			ACTUALS 23-24	ACTUALS 24-25	BUDGET 25-26	FTE 25-26	PROPOSED 26-27	FTE 26-27	APPROVED 26-27	ADOPTED 26-27
Fund 280	ELEMENTARY STUDENT BODY									
Function 1113	Elementary Extra-curricular									
410	Consumable Supplies and Materials		7,199.61	9,022.82	14,005.00	0.00	14,005.00	0.00	14,005.00	14,005.00
400	Supplies & Materials		7,199.61	9,022.82	14,005.00	0.00	14,005.00	0.00	14,005.00	14,005.00
640	Dues and Fees		1,018.00	1,110.00	0.00	0.00	0.00	0.00	0.00	0.00
600	Other Objects		1,018.00	1,110.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function 1113	Elementary Extra-curricular		8,217.61	10,132.82	14,005.00	0.00	14,005.00	0.00	14,005.00	14,005.00
Total Fund 280	ELEMENTARY STUDENT BODY		8,217.61	10,132.82	14,005.00	0.00	14,005.00	0.00	14,005.00	14,005.00

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ACTUALS 23-24 ACTUALS 24-25 BUDGET 25-26 FTE 25-26 PROPOSED 26-27 FTE 26-27 APPROVED 26-27 ADOPTED 26-27

Fund 288 PERS UNFUNDED LIABILITY RESERVE									
	5400	Resources - Beginning Fund Balance	330,000.00	330,000.00	330,000.00	0.00	220,000.00	0.00	220,000.00
	5000		330,000.00	330,000.00	330,000.00	0.00	220,000.00	0.00	220,000.00
Total Fund 288 PERS UNFUNDED LIABILITY RESERVE									
			330,000.00	330,000.00	330,000.00	0.00	220,000.00	0.00	220,000.00

Requirements Report

			ACTUALS 23-24	ACTUALS 24-25	BUDGET 25-26	FTE 25-26	PROPOSED 26-27	FTE 26-27	APPROVED 26-27	ADOPTED 26-27
Fund 288	PERS UNFUNDED LIABILITY RESERVE									
Function 1111	PRIMARY, K-5									
211	Employer Contribution		0.00	0.00	50,000.00	0.00	26,000.00	0.00	26,000.00	26,000.00
200	Associated Payroll Costs		0.00	0.00	50,000.00	0.00	26,000.00	0.00	26,000.00	26,000.00
Total Function 1111	PRIMARY, K-5		0.00	0.00	50,000.00	0.00	26,000.00	0.00	26,000.00	26,000.00
Function 1121	Middle/Junior High Programs									
211	Employer Contribution		0.00	0.00	37,000.00	0.00	12,000.00	0.00	12,000.00	12,000.00
200	Associated Payroll Costs		0.00	0.00	37,000.00	0.00	12,000.00	0.00	12,000.00	12,000.00
Total Function 1121	Middle/Junior High Programs		0.00	0.00	37,000.00	0.00	12,000.00	0.00	12,000.00	12,000.00
Function 1131	High School Programs									
211	Employer Contribution		0.00	0.00	40,000.00	0.00	14,000.00	0.00	14,000.00	14,000.00
200	Associated Payroll Costs		0.00	0.00	40,000.00	0.00	14,000.00	0.00	14,000.00	14,000.00
Total Function 1131	High School Programs		0.00	0.00	40,000.00	0.00	14,000.00	0.00	14,000.00	14,000.00
Function 2321	Office of the Superintendent Services									
211	Employer Contribution		0.00	0.00	15,000.00	0.00	5,000.00	0.00	5,000.00	5,000.00
200	Associated Payroll Costs		0.00	0.00	15,000.00	0.00	5,000.00	0.00	5,000.00	5,000.00
Total Function 2321	Office of the Superintendent Services		0.00	0.00	15,000.00	0.00	5,000.00	0.00	5,000.00	5,000.00
Function 2410	Office of the Principal Services									
211	Employer Contribution		0.00	0.00	40,000.00	0.00	10,000.00	0.00	10,000.00	10,000.00
200	Associated Payroll Costs		0.00	0.00	40,000.00	0.00	10,000.00	0.00	10,000.00	10,000.00
Total Function 2410	Office of the Principal Services		0.00	0.00	40,000.00	0.00	10,000.00	0.00	10,000.00	10,000.00
Function 2542	Care and Upkeep of Buildings Services									
211	Employer Contribution		0.00	0.00	19,000.00	0.00	4,000.00	0.00	4,000.00	4,000.00
200	Associated Payroll Costs		0.00	0.00	19,000.00	0.00	4,000.00	0.00	4,000.00	4,000.00
Total Function 2542	Care and Upkeep of Buildings Services		0.00	0.00	19,000.00	0.00	4,000.00	0.00	4,000.00	4,000.00
Function 2543	Care and Upkeep of Grounds Services									
211	Employer Contribution		0.00	0.00	9,500.00	0.00	2,000.00	0.00	2,000.00	2,000.00

Requirements Report

			ACTUALS 23-24	ACTUALS 24-25	BUDGET 25-26	FTE 25-26	PROPOSED 26-27	FTE 26-27	APPROVED 26-27	ADOPTED 26-27
Fund 288	PERS UNFUNDED LIABILITY RESERVE									
200	Associated Payroll Costs		0.00	0.00	9,500.00	0.00	2,000.00	0.00	2,000.00	2,000.00
Total Function 2543	Care and Upkeep of Grounds Services		0.00	0.00	9,500.00	0.00	2,000.00	0.00	2,000.00	2,000.00
Function 2552	Vehicle Operation Services									
211	Employer Contribution		0.00	0.00	9,500.00	0.00	2,000.00	0.00	2,000.00	2,000.00
200	Associated Payroll Costs		0.00	0.00	9,500.00	0.00	2,000.00	0.00	2,000.00	2,000.00
Total Function 2552	Vehicle Operation Services		0.00	0.00	9,500.00	0.00	2,000.00	0.00	2,000.00	2,000.00
Function 5200	Transfers of Funds									
720	Transits		0.00	0.00	110,000.00	0.00	145,000.00	0.00	145,000.00	145,000.00
700	Transfers		0.00	0.00	110,000.00	0.00	145,000.00	0.00	145,000.00	145,000.00
Total Function 5200	Transfers of Funds		0.00	0.00	110,000.00	0.00	145,000.00	0.00	145,000.00	145,000.00
Total Fund 288	PERS UNFUNDED LIABILITY RESERVE		0.00	0.00	330,000.00	0.00	220,000.00	0.00	220,000.00	220,000.00

Resources Report

ACTUALS 23-24 ACTUALS 24-25 BUDGET 25-26 FTE 25-26 PROPOSED 26-27 FTE 26-27 APPROVED 26-27 ADOPTED 26-27

Fund 289	CAFETERIA FUND								
1610	Daily Sales - Reimbursable Programs	4,854.75	3,632.37	50,000.00	0.00	32,262.00	0.00	32,262.00	32,262.00
1000		4,854.75	3,632.37	50,000.00	0.00	32,262.00	0.00	32,262.00	32,262.00
3299	Other Restricted Grants-In-Aid	38,314.25	52,598.23	30,000.00	0.00	37,500.00	0.00	37,500.00	37,500.00
3000		38,314.25	52,598.23	30,000.00	0.00	37,500.00	0.00	37,500.00	37,500.00
4500	Restricted Revenue From the Federal G	118,463.89	134,483.25	135,000.00	0.00	135,000.00	0.00	135,000.00	135,000.00
4901	Commodities Value	7,438.47	12,196.50	14,000.00	0.00	14,000.00	0.00	14,000.00	14,000.00
4000		125,902.36	146,679.75	149,000.00	0.00	149,000.00	0.00	149,000.00	149,000.00
5200	Interfund Transfers	75,000.00	92,000.00	50,000.00	0.00	50,000.00	0.00	50,000.00	50,000.00
5400	Resources - Beginning Fund Balance	26,772.47	7,120.92	9,474.00	0.00	10,000.00	0.00	10,000.00	10,000.00
5000		101,772.47	99,120.92	59,474.00	0.00	60,000.00	0.00	60,000.00	60,000.00
Total Fund 289	CAFETERIA FUND	270,843.83	302,031.27	288,474.00	0.00	278,762.00	0.00	278,762.00	278,762.00

Requirements Report

		ACTUALS 23-24	ACTUALS 24-25	BUDGET 25-26	FTE 25-26	PROPOSED 26-27	FTE 26-27	APPROVED 26-27	ADOPTED 26-27
Fund 289	CAFETERIA FUND								
Function 3100	Food Services								
112	Classified Salaries	58,221.98	67,373.12	75,375.00	0.00	76,883.00	0.00	76,883.00	76,883.00
122	Substitutes - Classified	6,706.92	472.23	2,500.00	0.00	2,500.00	0.00	2,500.00	2,500.00
100	Salaries	64,928.90	67,845.35	77,875.00	0.00	79,383.00	0.00	79,383.00	79,383.00
211	Employer Contribution	4,471.20	5,843.50	6,555.00	0.00	6,686.00	0.00	6,686.00	6,686.00
213	PERS UAL Contribution	4,888.33	5,816.45	6,525.00	0.00	6,656.00	0.00	6,656.00	6,656.00
220	Social Security Administration	4,967.01	5,190.17	5,777.00	0.00	5,893.00	0.00	5,893.00	5,893.00
231	Worker's Compensation	2,167.98	2,373.79	2,500.00	0.00	2,550.00	0.00	2,550.00	2,550.00
236	PFML	259.32	271.45	480.00	0.00	490.00	0.00	490.00	490.00
245	HRA Contribution	5,834.18	9,235.09	9,604.00	0.00	9,604.00	0.00	9,604.00	9,604.00
200	Associated Payroll Costs	22,588.02	28,730.45	31,441.00	0.00	31,879.00	0.00	31,879.00	31,879.00
322	Repairs and Maintenance Services	1,254.11	164.00	2,500.00	0.00	2,500.00	0.00	2,500.00	2,500.00
342	Travel, Out of District	0.00	0.00	500.00	0.00	0.00	0.00	0.00	0.00
300	Purchased Services	1,254.11	164.00	3,000.00	0.00	2,500.00	0.00	2,500.00	2,500.00
410	Consumable Supplies and Materials	5,780.95	6,395.54	6,158.00	0.00	7,500.00	0.00	7,500.00	7,500.00
450	Food - Food Service Only	157,258.10	172,545.39	165,000.00	0.00	155,000.00	0.00	155,000.00	155,000.00
460	Non-consumable Items	3,972.63	0.00	2,500.00	0.00	0.00	0.00	0.00	0.00
400	Supplies & Materials	167,011.68	178,940.93	173,658.00	0.00	162,500.00	0.00	162,500.00	162,500.00
542	Replacement Equipment Purchase	5,216.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
500	Capital Outlay	5,216.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
640	Dues and Fees	2,724.20	3,065.49	2,500.00	0.00	2,500.00	0.00	2,500.00	2,500.00
600	Other Objects	2,724.20	3,065.49	2,500.00	0.00	2,500.00	0.00	2,500.00	2,500.00
Total Function 3100	Food Services	263,722.91	278,746.22	288,474.00	0.00	278,762.00	0.00	278,762.00	278,762.00
Total Fund 289	CAFETERIA FUND	263,722.91	278,746.22	288,474.00	0.00	278,762.00	0.00	278,762.00	278,762.00

Resources Report

ACTUALS 23-24 ACTUALS 24-25 BUDGET 25-26 FTE 25-26 PROPOSED 26-27 FTE 26-27 APPROVED 26-27 ADOPTED 26-27

Fund 290	HIGH SCHOOL STUDENT BODY								
1510	Interest on Investments	9.22	9.75	0.00	0.00	0.00	0.00	0.00	0.00
1790	Other Curricular Activities	66,954.81	75,797.86	75,000.00	0.00	75,000.00	0.00	75,000.00	75,000.00
1920	Contributions and Donations From Priva	21,148.74	26,162.10	25,000.00	0.00	25,000.00	0.00	25,000.00	25,000.00
1990	Miscellaneous	0.00	50.00	0.00	0.00	0.00	0.00	0.00	0.00
1000		88,112.77	102,019.71	100,000.00	0.00	100,000.00	0.00	100,000.00	100,000.00
5400	Resources - Beginning Fund Balance	92,710.76	90,507.79	90,000.00	0.00	90,000.00	0.00	90,000.00	90,000.00
5000		92,710.76	90,507.79	90,000.00	0.00	90,000.00	0.00	90,000.00	90,000.00
Total Fund 290	HIGH SCHOOL STUDENT BODY	180,823.53	192,527.50	190,000.00	0.00	190,000.00	0.00	190,000.00	190,000.00

Requirements Report

		ACTUALS 23-24	ACTUALS 24-25	BUDGET 25-26	FTE 25-26	PROPOSED 26-27	FTE 26-27	APPROVED 26-27	ADOPTED 26-27
Fund 290	HIGH SCHOOL STUDENT BODY								
Function 1122	Middle/Junior High School Extra-curricular								
342	Travel, Out of District	200.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
300	Purchased Services	200.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
410	Consumable Supplies and Materials	1,510.29	552.03	25,000.00	0.00	25,000.00	0.00	25,000.00	25,000.00
400	Supplies & Materials	1,510.29	552.03	25,000.00	0.00	25,000.00	0.00	25,000.00	25,000.00
Total Function 1122	Middle/Junior High School Extra-curricular	1,710.29	552.03	25,000.00	0.00	25,000.00	0.00	25,000.00	25,000.00
Function 1132	High School Extra-curricular								
342	Travel, Out of District	784.55	0.00	20,000.00	0.00	20,000.00	0.00	20,000.00	20,000.00
353	Postage	99.61	0.00	0.00	0.00	0.00	0.00	0.00	0.00
370	UNDESIGNATED	5,216.37	2,000.00	0.00	0.00	0.00	0.00	0.00	0.00
300	Purchased Services	6,100.53	2,000.00	20,000.00	0.00	20,000.00	0.00	20,000.00	20,000.00
410	Consumable Supplies and Materials	79,805.92	82,771.18	75,000.00	0.00	75,000.00	0.00	75,000.00	75,000.00
460	Non-consumable Items	0.00	0.00	20,000.00	0.00	20,000.00	0.00	20,000.00	20,000.00
400	Supplies & Materials	79,805.92	82,771.18	95,000.00	0.00	95,000.00	0.00	95,000.00	95,000.00
640	Dues and Fees	2,699.00	13,643.83	20,000.00	0.00	20,000.00	0.00	20,000.00	20,000.00
600	Other Objects	2,699.00	13,643.83	20,000.00	0.00	20,000.00	0.00	20,000.00	20,000.00
Total Function 1132	High School Extra-curricular	88,605.45	98,415.01	135,000.00	0.00	135,000.00	0.00	135,000.00	135,000.00
Function 5200	Transfers of Funds								
720	Transits	0.00	0.00	30,000.00	0.00	30,000.00	0.00	30,000.00	30,000.00
700	Transfers	0.00	0.00	30,000.00	0.00	30,000.00	0.00	30,000.00	30,000.00
Total Function 5200	Transfers of Funds	0.00	0.00	30,000.00	0.00	30,000.00	0.00	30,000.00	30,000.00
Total Fund 290	HIGH SCHOOL STUDENT BODY	90,315.74	98,967.04	190,000.00	0.00	190,000.00	0.00	190,000.00	190,000.00

Resources Report

		ACTUALS 23-24	ACTUALS 24-25	BUDGET 25-26	FTE 25-26	PROPOSED 26-27	FTE 26-27	APPROVED 26-27	ADOPTED 26-27
Fund 299	BUS TRANSFER FUND								
	5200 Interfund Transfers	100,000.00	50,000.00	50,000.00	0.00	50,000.00	0.00	50,000.00	50,000.00
	5300 Sale of or Compensation for Loss of Fixt	600.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	5400 Resources - Beginning Fund Balance	32,637.11	94,022.11	61,450.00	0.00	32,573.00	0.00	32,573.00	32,573.00
	5000	133,237.11	144,022.11	111,450.00	0.00	82,573.00	0.00	82,573.00	82,573.00
Total Fund 299	BUS TRANSFER FUND	133,237.11	144,022.11	111,450.00	0.00	82,573.00	0.00	82,573.00	82,573.00

Requirements Report

			ACTUALS 23-24	ACTUALS 24-25	BUDGET 25-26	FTE 25-26	PROPOSED 26-27	FTE 26-27	APPROVED 26-27	ADOPTED 26-27
Fund 299	BUS TRANSFER FUND									
Function 2554	VEHICLE OPERATION SERVICES									
542	Replacement Equipment Purchase		0.00	0.00	28,877.00	0.00	0.00	0.00	0.00	0.00
500	Capital Outlay		0.00	0.00	28,877.00	0.00	0.00	0.00	0.00	0.00
Total Function 2554 VEHICLE OPERATION SERVICES			0.00	0.00	28,877.00	0.00	0.00	0.00	0.00	0.00
Function 5100	Debt Service									
610	Redemption of Principal		38,473.51	75,431.88	73,597.00	0.00	75,720.00	0.00	75,720.00	75,720.00
622	Bus & Bus Garage Interest		741.49	7,141.12	8,976.00	0.00	6,853.00	0.00	6,853.00	6,853.00
600	Other Objects		39,215.00	82,573.00	82,573.00	0.00	82,573.00	0.00	82,573.00	82,573.00
Total Function 5100 Debt Service			39,215.00	82,573.00	82,573.00	0.00	82,573.00	0.00	82,573.00	82,573.00
Total Fund 299	BUS TRANSFER FUND		39,215.00	82,573.00	111,450.00	0.00	82,573.00	0.00	82,573.00	82,573.00

DEBT SERVICE FUNDS

**PILOT ROCK SCHOOL DISTRICT 2-R
DEBT SERVICE FUNDS
ADOPTED BUDGET**

2026/2027

AS ADOPTED JUNE 17, 2026	2023/2024 Actual	2024/2025 Actual	2025/2026 Budget	2026/2027 Proposed	2026/2027 Approved	2026/2027 Adopted
1000: INSTRUCTION	0	0	0	0	0	0
2000: SUPPORT SERVICES	0	0	0	0	0	0
3000: ENTERPRISE & COMMUNITY	0	0	0	0	0	0
4000: FACILITIES ACQUISITION	0	0	0	0	0	0
5000: TRANSFERS/FUND TO FUND/DEBT SERVICE	463,183	473,468	489,191	499,249	499,249	499,249
6000: CONTINGENCIES	0	0	0	0	0	0
7000: TOTAL UNAPPROPRIATED or ENDING FUND BALANCE	60,254	80,116	0	0	0	0
TOTAL REQUIREMENTS	\$ 523,437	\$ 553,584	\$ 489,191	\$ 499,249	\$ 499,249	\$ 499,249
TOTAL RESOURCES (except property taxes)	86,483	95,350	78,050	86,050	86,050	86,050
PROPERTY TAXES TO BE RECEIVED	436,954	458,234	411,141	413,199	413,199	413,199
TOTAL RESOURCES	\$ 523,437	\$ 553,584	\$ 489,191	\$ 499,249	\$ 499,249	\$ 499,249
FUNDS INCLUDED:						
Fund 310: 2021 Bond Payment Fund	209,859	223,446	202,500	210,100	210,100	210,100
Fund 352: 2009 Bond Payment Fund	313,578	330,138	286,691	289,149	289,149	289,149
DEBT SERVICE FUNDS	\$ 523,437	\$ 553,584	\$ 489,191	\$ 499,249	\$ 499,249	\$ 499,249

Resources Report

ACTUALS 23-24 ACTUALS 24-25 BUDGET 25-26 FTE 25-26 PROPOSED 26-27 FTE 26-27 APPROVED 26-27 ADOPTED 26-27

Fund 310 DEBT SERVICE - 2021									
1111	Current Year's Taxes	179,142.07	178,625.60	169,450.00	0.00	164,350.00	0.00	164,350.00	164,350.00
1112	Prior Year's Taxes	244.80	2,445.71	2,500.00	0.00	3,200.00	0.00	3,200.00	3,200.00
1510	Interest on Investments	14,997.52	13,440.21	10,000.00	0.00	12,000.00	0.00	12,000.00	12,000.00
1000		194,384.39	194,511.52	181,950.00	0.00	179,550.00	0.00	179,550.00	179,550.00
2199	Other Intermediate Sources	0.00	117.15	0.00	0.00	550.00	0.00	550.00	550.00
2800	Revenue in Lieu of Taxes	565.95	485.56	550.00	0.00	0.00	0.00	0.00	0.00
2000		565.95	602.71	550.00	0.00	550.00	0.00	550.00	550.00
5400	Resources - Beginning Fund Balance	14,909.10	24,486.20	20,000.00	0.00	30,000.00	0.00	30,000.00	30,000.00
5000		14,909.10	24,486.20	20,000.00	0.00	30,000.00	0.00	30,000.00	30,000.00
Total Fund 310	DEBT SERVICE - 2021	209,859.44	219,600.43	202,500.00	0.00	210,100.00	0.00	210,100.00	210,100.00

Requirements Report

		ACTUALS 23-24	ACTUALS 24-25	BUDGET 25-26	FTE 25-26	PROPOSED 26-27	FTE 26-27	APPROVED 26-27	ADOPTED 26-27
Fund	310 DEBT SERVICE - 2021								
Function	5100 Debt Service								
	610 Redemption of Principal	60,000.00	65,000.00	80,000.00	0.00	90,000.00	0.00	90,000.00	90,000.00
	621 Regular Interest	125,373.24	123,332.04	122,500.00	0.00	120,100.00	0.00	120,100.00	120,100.00
	600 Other Objects	185,373.24	188,332.04	202,500.00	0.00	210,100.00	0.00	210,100.00	210,100.00
Total Function	5100 Debt Service	185,373.24	188,332.04	202,500.00	0.00	210,100.00	0.00	210,100.00	210,100.00
Total Fund	310 DEBT SERVICE - 2021	185,373.24	188,332.04	202,500.00	0.00	210,100.00	0.00	210,100.00	210,100.00

Resources Report

ACTUALS 23-24 ACTUALS 24-25 BUDGET 25-26 FTE 25-26 PROPOSED 26-27 FTE 26-27 APPROVED 26-27 ADOPTED 26-27

Fund 352	DEBT SERVICE - 2009								
1111	Current Year's Taxes	257,812.03	266,995.16	234,191.00	0.00	240,149.00	0.00	240,149.00	240,149.00
1112	Prior Year's Taxes	4,592.22	6,185.79	5,000.00	0.00	5,500.00	0.00	5,500.00	5,500.00
1510	Interest on Investments	21,582.09	20,160.23	12,000.00	0.00	15,000.00	0.00	15,000.00	15,000.00
1000		283,986.34	293,341.18	251,191.00	0.00	260,649.00	0.00	260,649.00	260,649.00
2199	Other Intermediate Sources	0.00	175.10	0.00	0.00	500.00	0.00	500.00	500.00
2800	Revenue in Lieu of Taxes	833.07	716.87	500.00	0.00	0.00	0.00	0.00	0.00
2000		833.07	891.97	500.00	0.00	500.00	0.00	500.00	500.00
5400	Resources - Beginning Fund Balance	28,758.92	35,768.13	35,000.00	0.00	28,000.00	0.00	28,000.00	28,000.00
5000		28,758.92	35,768.13	35,000.00	0.00	28,000.00	0.00	28,000.00	28,000.00
Total Fund 352	DEBT SERVICE - 2009	313,578.33	330,001.28	286,691.00	0.00	289,149.00	0.00	289,149.00	289,149.00

Requirements Report

			ACTUALS 23-24	ACTUALS 24-25	BUDGET 25-26	FTE 25-26	PROPOSED 26-27	FTE 26-27	APPROVED 26-27	ADOPTED 26-27
Fund	352	DEBT SERVICE - 2009								
Function	5100	Debt Service								
	610	Redemption of Principal	238,000.00	249,000.00	259,000.00	0.00	268,000.00	0.00	268,000.00	268,000.00
	621	Regular Interest	39,810.20	36,135.75	27,691.00	0.00	21,149.00	0.00	21,149.00	21,149.00
	600	Other Objects	277,810.20	285,135.75	286,691.00	0.00	289,149.00	0.00	289,149.00	289,149.00
Total Function	5100	Debt Service	277,810.20	285,135.75	286,691.00	0.00	289,149.00	0.00	289,149.00	289,149.00
Total Fund	352	DEBT SERVICE - 2009	277,810.20	285,135.75	286,691.00	0.00	289,149.00	0.00	289,149.00	289,149.00

CAPITAL PROJECT FUNDS

**PILOT ROCK SCHOOL DISTRICT 2-R
CAPITAL PROJECT FUND
ADOPTED BUDGET**

2026/2027

AS ADOPTED JUNE 17, 2026	2023/2024 Actual	2024/2025 Actual	2025/2026 Budget	2026/2027 Proposed	2026/2027 Approved	2026/2027 Adopted
1000: INSTRUCTION	0		0	0	0	0
2000: SUPPORT SERVICES	0		0	0	0	0
3000: ENTERPRISE & COMMUNITY	0		0	0	0	0
4000: FACILITIES ACQUISITION & IMPROVEMENT	4,720,199	152,812	285,000	281,000	281,000	281,000
5000: TRANSFERS/FUND TO FUND	0		0	75,000	75,000	75,000
6000: CONTINGENCIES	0		0	0	0	0
7000: TOTAL UNAPPROPRIATED or ENDING FUND BALANCE	451,813	319,914	0	0	0	0
TOTAL REQUIREMENTS	\$ 5,172,012	\$ 472,726	\$ 285,000	\$ 356,000	\$ 356,000	\$ 356,000
TOTAL RESOURCES (except property taxes)	\$ 5,172,012	\$ 472,726	\$ 285,000	\$ 356,000	\$ 356,000	\$ 356,000

FUNDS INCLUDED:

Fund 410: 2021 BOND	3,925,070	0	0	0	0	0
Fund 452: CAPITAL PROJECT/SEISMIC/OSCIM	1,246,942	472,726	285,000	356,000	356,000	356,000
CAPITAL PROJECT FUND	\$ 5,172,012	\$ 472,726	\$ 285,000	\$ 356,000	\$ 356,000	\$ 356,000

Resources Report

ACTUALS 23-24 ACTUALS 24-25 BUDGET 25-26 FTE 25-26 PROPOSED 26-27 FTE 26-27 APPROVED 26-27 ADOPTED 26-27

Fund 410 2021 BOND									
1510 Interest on Investments	16,745.67	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1000	16,745.67	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3299 Other Restricted Grants-In-Aid	919,480.45	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3000	919,480.45	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4500 Restricted Revenue From the Federal G	244,021.11	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4000	244,021.11	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5400 Resources - Beginning Fund Balance	2,744,822.95	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5000	2,744,822.95	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Fund 410 2021 BOND	3,925,070.18	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Requirements Report

			ACTUALS 23-24	ACTUALS 24-25	BUDGET 25-26	FTE 25-26	PROPOSED 26-27	FTE 26-27	APPROVED 26-27	ADOPTED 26-27
Fund	410	2021 BOND								
Function	4150	Building Acquisition, Construction, and Improvem								
	324	Rentals	2,734.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	383	Architect/Engineer Services	162,020.04	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	389	Other Non-instructional Professional and Technical	12,886.25	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	300	Purchased Services	177,640.49	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	520	Buildings Acquisition	3,747,429.69	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	500	Capital Outlay	3,747,429.69	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Function	4150	Building Acquisition, Construction, and Improvem	3,925,070.18	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total Fund	410	2021 BOND	3,925,070.18	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Resources Report

ACTUALS 23-24 ACTUALS 24-25 BUDGET 25-26 FTE 25-26 PROPOSED 26-27 FTE 26-27 APPROVED 26-27 ADOPTED 26-27

Fund 452	CAPITAL PROJECTS								
1920	Contributions and Donations From Priva	22,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1990	Miscellaneous	12,963.53	14,748.35	10,000.00	0.00	18,000.00	0.00	18,000.00	18,000.00
1000		35,463.53	14,748.35	10,000.00	0.00	18,000.00	0.00	18,000.00	18,000.00
3299	Other Restricted Grants-In-Aid	7,754.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3000		7,754.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5200	Interfund Transfers	252,498.05	6,164.52	0.00	0.00	0.00	0.00	0.00	0.00
5400	Resources - Beginning Fund Balance	951,225.51	451,813.38	275,000.00	0.00	338,000.00	0.00	338,000.00	338,000.00
5000		1,203,723.56	457,977.90	275,000.00	0.00	338,000.00	0.00	338,000.00	338,000.00
Total Fund 452	CAPITAL PROJECTS	1,246,941.59	472,726.25	285,000.00	0.00	356,000.00	0.00	356,000.00	356,000.00

Requirements Report

		ACTUALS 23-24	ACTUALS 24-25	BUDGET 25-26	FTE 25-26	PROPOSED 26-27	FTE 26-27	APPROVED 26-27	ADOPTED 26-27
Fund 452	CAPITAL PROJECTS								
Function 4150	Building Acquisition, Construction, and Improvem								
322	Repairs and Maintenance Services	18,794.53	27,012.00	20,000.00	0.00	30,000.00	0.00	30,000.00	30,000.00
383	Architect/Engineer Services	4,953.12	0.00	0.00	0.00	0.00	0.00	0.00	0.00
389	Other Non-instructional Professional and Technical	4,237.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00
300	Purchased Services	27,985.15	27,012.00	20,000.00	0.00	30,000.00	0.00	30,000.00	30,000.00
460	Non-consumable Items	68,122.79	0.00	90,000.00	0.00	100,000.00	0.00	100,000.00	100,000.00
400	Supplies & Materials	68,122.79	0.00	90,000.00	0.00	100,000.00	0.00	100,000.00	100,000.00
520	Buildings Acquisition	545,749.49	125,800.00	175,000.00	0.00	151,000.00	0.00	151,000.00	151,000.00
530	Improvements Other Than Buildings	103,010.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
540	Depreciable Equipment	50,260.78	0.00	0.00	0.00	0.00	0.00	0.00	0.00
500	Capital Outlay	699,020.27	125,800.00	175,000.00	0.00	151,000.00	0.00	151,000.00	151,000.00
Total Function 4150	Building Acquisition, Construction, and Improvem	795,128.21	152,812.00	285,000.00	0.00	281,000.00	0.00	281,000.00	281,000.00
Function 5200	Transfers of Funds								
710	Fund Modifications	0.00	0.00	0.00	0.00	75,000.00	0.00	75,000.00	75,000.00
700	Transfers	0.00	0.00	0.00	0.00	75,000.00	0.00	75,000.00	75,000.00
Total Function 5200	Transfers of Funds	0.00	0.00	0.00	0.00	75,000.00	0.00	75,000.00	75,000.00
Total Fund 452	CAPITAL PROJECTS	795,128.21	152,812.00	285,000.00	0.00	356,000.00	0.00	356,000.00	356,000.00