

Agenda

1. Call to Order / Roll Call

Presenter: Board Chair Rebecca Dyson

2. Introductions

Presenter: All

3. Adopt Rules of Order

Presenter: Board Chair Rebecca Dyson

4. Appoint Presiding Officer

Presenter: Board Chair Rebecca Dyson

5. Budget Message

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Presenter: Superintendent Joseph Hattrick

6. 2026-2027 Proposed Budget

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Presenter: Director of Business Services Sherry Ely

7. Budget Committee Questions and Discussion

Presenter: Committee Presiding Officer

8. Receive Public Comment

Presenter: Committee Presiding Officer

9. Approval of Proposed Budget or Announcement Next Meeting Date

Presenter: Committee Presiding Officer

10. Adjourn

Presenter: Committee Presiding Officer

ASHLAND PUBLIC SCHOOLS

JACKSON COUNTY SCHOOL DISTRICT #5

Dr. Joseph Hattrick
Superintendent



Inspire Learning for Life

BOARD OF DIRECTORS

REBECCA DYSON

RUSSELL HATCH

DANIEL RUBY

DELTRA FERGUSON

JORDAN ROOKLYN

MICHELLE CUDDEBACK
Assistant Superintendent

STEVE MITZEL
Executive Director, Operations

SHERRY ELY
Director, Business Services

APRIL HARRISON
Director, Student Services

2026-27 BUDGET MESSAGE

Presented by Dr. Joseph Hattrick

In Ashland School District, we believe that every student deserves the opportunity to thrive—academically, emotionally, and socially; it’s what our mission of “*empower students to be lifelong learners, responsible citizens and stewards of the world*” is built on. As we look to the 2026-27 school year, we are guided by a clear and powerful purpose: to continue the tradition of providing inclusive, equitable, and engaging learning environments where all students can succeed and feel a sense of belonging.

The budget message is designed to summarize and highlight points of special interest related to the budget for the 2026-2027 school year. Prior to adoption, the budget committee may recommend changes and/or assign information gathering to the superintendent and the business manager in order to make informed decisions.

A District in Transition and Recovery

The 2026–27 budget reflects both the realities and the opportunities currently facing Ashland School District. Over the past two years, our district has undergone a significant financial stabilization effort in response to a structural budget deficit created by declining enrollment, rising operational costs, and the expiration of one-time federal pandemic relief funds (ESSER). While those funds temporarily expanded staffing and services during and after COVID-19, proportional reductions were not made when the funding ended.

Since July 2024, the district has engaged in a multi-phase financial restructuring and transformation process designed to:

- Eliminate ongoing overspending;
- Restore positive fund balances and improve cash flow stability;
- Right-size staffing and operations to align with enrollment realities;
- Preserve high-quality educational opportunities for students; and
- Rebuild trust through transparency, accountability, and long-term planning.

This work has not been easy. It has required difficult decisions, including staffing reductions, operational restructuring, and increased scrutiny of every expenditure. However, these actions have already begun to improve the district’s financial position.

The district projects a beginning fund balance of approximately \$3.5 million for 2026–27 compared to a negative beginning fund balance of more than \$2 million just two years ago. This improvement reflects a combination of expenditure reductions, improved oversight systems, and community support.

While challenges remain, the district is moving from crisis stabilization toward long-term sustainability.

Transformation and Long-Term Sustainability

The district is simultaneously engaged in the Ashland School District Transformation Process, a multi-year effort focused on ensuring long-term sustainability, operational efficiency, and continued educational excellence.

This process recognizes several important realities:

- Enrollment has declined significantly over the past several years, and projections indicate this trend to continue;
- Operational costs continue to rise faster than revenue growth;
- Some facilities and staffing structures no longer align with current student populations; and
- The district must continue adapting to remain financially sustainable while preserving educational quality.

Throughout 2026–27, the district will continue engaging staff, families, students, and community members through surveys, town halls, listening sessions, and the Transformation Steering Committee process. This work is not about reducing opportunities for students; it is about ensuring Ashland School District can continue providing outstanding opportunities for generations to come.

Student-Centered Priorities

Even during financial restructuring, our commitment to students remains unwavering.

Ashland School District continues to believe every student deserves an inclusive, engaging, and equitable educational experience where they feel connected, challenged, and supported.

Academic Achievement and Literacy

The district continues implementation of a new English Language Arts curriculum and ongoing professional learning aligned with the Science of Reading and Oregon Department of Education curriculum review requirements. Improving literacy outcomes, particularly third-grade reading proficiency, remains a key district priority.

The district will also continue implementing new mathematics instructional practices and professional development designed to strengthen conceptual understanding and improve achievement for all students. This year will mark the final year of implementing our corrective action plan with ODE curriculum adoption through the postponement of ELA, PE, World Languages, and the Arts to be reviewed in 2027-28 and Social Sciences to be reviewed and adopted during the 2026-27 school year.

Student Belonging, Wellness, and Mental Health

Ashland School District recognizes that academic success is deeply connected to student wellness, attendance, and relationships. The district will continue investing in:

- Mental and behavioral health supports;
- Student advocacy systems;
- Attendance improvement strategies;
- Multiple Tiered Systems of Support (MTSS);
- Counseling and intervention services; and
- Safe and inclusive school environments.

These systems are essential to ensuring every student feels seen, valued, and supported.

College, Career, and Future Readiness

Students deserve access to pathways that prepare them for a rapidly changing future. The district will continue supporting:

- Career and Technical Education (CTE);
- Dual-credit opportunities;
- Online and alternative learning pathways;
- College readiness programming; and
- Expanded career-connected learning opportunities through Measure 98 and community partnerships.

Investing in Staff

Behind every successful student is a dedicated and highly skilled educator. The district remains committed to supporting staff through targeted professional development, improved operational systems, and strategic investments in instructional support. While staffing reductions have been necessary during the restructuring process, Ashland School District continues working to preserve strong student learning experiences and maintain a highly qualified workforce. These reductions show up in our budget as a decrease of approximately 8% of budgetary usage (from 85% of the budget in 2024-25 to ~78% of the budget on personnel).

Revenue Assumptions

The primary revenue source is the State School Fund, which is distributed by the Oregon Department of Education. We are entering the second year of the biennium and Ashland School District is building its 2026-2027 budget based on the following assumptions:

- Revenue is distributed by the state to school districts based upon an average ADMw (Average Daily Membership weighted). ADMw is calculated based on actual enrollment and additional weights based on student characteristics. Currently the 2026-27 ADMw is projected to be 2,724.61. Revenue assumptions are based upon calculations using ADMw and Oregon looks at the past two years to determine revenue (referred to as Extended ADMw, which helps stabilize funding during enrollment declines), therefore, we will be funded on the 2025-26 ADMw of 2,783.
- We are building our budget on an estimated \$11.359 billion for K-12 funding. The biennium provides a 49/51 split for funding over the biennium and we have developed this budget with that in mind. The split leaves \$5,793,294,000 for the 2026-27 state school fund. The total proposed budget for 2026-27 is \$75,224,987.
- The 2026-27 projected beginning fund balance is \$3,500,000 compared to the 24-25 and 25-26 actual BFB respectively in the amounts of -\$2,004,188 and \$1,235,405.
- Conservative assumptions estimate all Federal grants (Title I, II, IV, IDEA,) to remain relatively flat funded.
- All State grants are budgeted conservatively to also be flat funded.
- The Ashland community has continued to demonstrate their deep commitment to education through the Youth Activities and Academics Levy which will be in the amount of approximately \$5M.

Budget Resources Summary

The district's proposed budget reflects both stabilization and restructuring efforts across all funds.

Key highlights include:

- General Fund resources are projected at approximately \$43.2 million;
- Special Revenue Funds are projected at approximately \$8.1 million;
- Debt Service Funds are projected at approximately \$8.9 million;
- Insurance Funds are projected at approximately \$7.1 million;
- Capital project spending has significantly decreased following completion of prior capital work;
- Overall district resources decreased from approximately \$90.7 million in the adopted 2025-26 budget to approximately \$75.2 million in the proposed 2026-27 budget.

This decrease largely reflects the reduction of one-time expenditures, capital projects, and restructuring of district operations to align with ongoing revenue realities.

Staffing and Operational Alignment

The proposed budget continues the district's effort to align staffing with enrollment and operational realities.

The district's total FTE is projected at approximately 319.24 positions compared to 314.76 in the prior adopted budget. While staffing remains significantly reduced from historical levels, adjustments have been made to maintain core instruction while enhancing operational supports.

Key staffing highlights include:

- Certified staffing projected at approximately 154.66 FTE;
- Classified staffing projected at approximately 142.58 FTE;
- Administrative staffing remaining stable at 13 FTE;
- Continued efforts to prioritize classroom instruction and student supports;
- Operational restructuring to improve efficiency and sustainability.

Expenditure Assumptions

Program costs for instruction, support, and administrative functions primarily consist of personnel related expenses. We are currently in the midst of our transformation process with the goal of stabilizing our district operations for long-term sustainability. In alignment with Board policy, this budget represents another important step toward restoring the district's minimum 8% General Fund reserve target. The General Fund budget for 2025–26 reflected a projected ending fund balance (EFB) of 3%, while the actual EFB reached 7%. For 2026–27, the General Fund budget projects an EFB of 5.5%.

That said, there are still some major issues that impact our current budget which include:

- Continued declining enrollment
- Maintain Staffing levels for the 2026-27 school year in anticipation of potential operational modifications as recommended by the Transformation Steering Committee.
- Substitute teacher costs remain high (As a result of Oregon Paid Leave).
- Alignment with Oregon Department of Education's Curriculum review cycle through a multi-year corrective action plan which will put the district in compliance following this fiscal year.
- Increased professional development for staff through general fund allocation and grants.
- Liability Insurance increased 9%.
- Have stabilized special revenue funds requiring decreased amount in transfers.

Community Partnership and Gratitude

Ashland School District continues to benefit from extraordinary community support.

The continued passage and support of the Youth Activities and Academics Levy (YAAL), the generosity of the Ashland Schools Foundation, local partnerships, volunteers, and community donations all play an essential role in sustaining programs and opportunities for students.

This community support has allowed the district to preserve many important academic, arts, athletic, counseling, and enrichment opportunities during a period of financial recovery.

Looking Ahead

The 2026–27 budget represents another important step forward in Ashland School District’s recovery and long-term transformation journey.

Ashland School District is no longer simply responding to crisis. We are building the systems, structures, and long-term plans necessary to create stability, restore confidence, and ensure sustainability for the future.

While important work remains ahead, the district now has:


- Improved financial oversight systems;
- Clearer operational structures;
- More accurate budgeting practices;
- Increased transparency;
- Stronger alignment between staffing and enrollment; and
- A clear focus on long-term sustainability.

Most importantly, we continue to be strengthened by extraordinary students, dedicated staff, supportive families, and a deeply engaged community.

As we move forward together, we remain committed to thoughtful planning, educational excellence, and responsible stewardship of public resources. We will continue working to strengthen district stability while preserving and expanding meaningful opportunities for students. Our programs will continue to reflect our values of equity, excellence, and choice, ensuring every student has access to opportunities that support their individual goals, interests, and aspirations.

The progress made over the past two years demonstrates what is possible when a community comes together with shared purpose, resilience, and determination. Although challenges remain, Ashland School District enters the 2026–27 school year with greater clarity, stability, and confidence in the future ahead.

Together, we are building a district that is stronger, more responsive, and better positioned to serve current and future generations of Ashland students.



Proposed Budget 2026.2027 School Year

ASHLAND SCHOOL DISTRICT

INSPIRING LEARNING FOR LIFE



Agenda

- Call to Order and Introductions
- Budget Committee Role & Process
- Adopt Rules of Order (this is typically a version of Robert's rules)
- Elect a Presiding Officer
- Superintendent's Budget Message
- Presentation of Proposed Budget
 - District Statistics
 - Budget Basics
 - Understanding Oregon State School Fund
 - General Fund (100) – Revenue & Expenses
 - Non- General Fund – Revenue & Expenses
 - Summary of all Funds
 - Budget Discussion – Receive Public Comment
 - What's Next?
 - Approve the Budget –or-
 - Schedule another meeting



The Budget Committee Role

The Committee does:

- Listen to the budget message and presentation
- Receive community input
- Review budgeted revenue and expenditures
- Ask clarifying questions
- Approve the Proposed 2026.2027 Budget

The committee does not:

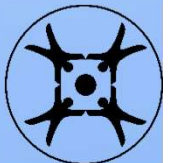
- Approve personnel
- Make salary schedule changes
- Review employee contracts
- Establish or delete programs or services



Our Commitment to a Balanced Budget

WHEN/HOW DO WE MAKE DECISIONS?

- Evaluate ADM to determine trend up, down or static – this is an ongoing activity throughout the year
- Evaluate & provide the board with monthly revenue & expenditure reports – business director monitors revenue and expenditures on a weekly basis
- Conduct evaluation of staffing, and spending – Directors
- Make adjustment to staffing and other spending categories as needed throughout the year
- District continually monitors staff to student enrollment to ensure the district is on target for right-sizing staffing levels.





Questions?



District Stats

2,350 STUDENTS



318 EMPLOYEES

IN FULL SUPPORT OF OUR ASHLAND COMMUNITY

- 33 Square Miles
- 21,061 Estimated Population



District Stats (con't.)

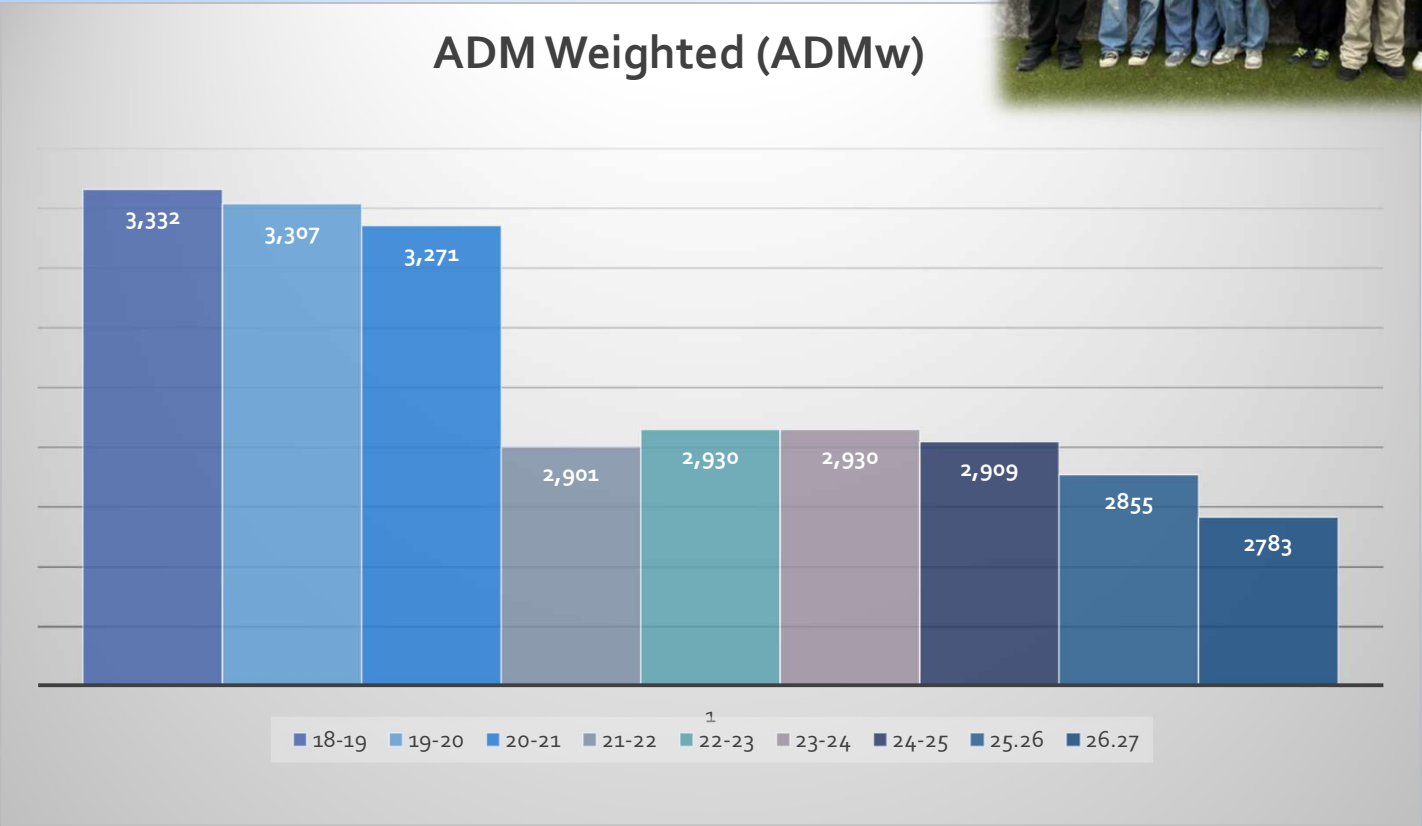
- **8 Schools**
 - 3 Elementary Schools
 - 1 Middle Schools
 - 1 High Schools
 - 3 Choice schools
- **6 Support Departments**
 - Transportation
 - Maintenance
 - Food Service / Warehouse
 - Information Services
 - Student Services
 - District Administrative Office



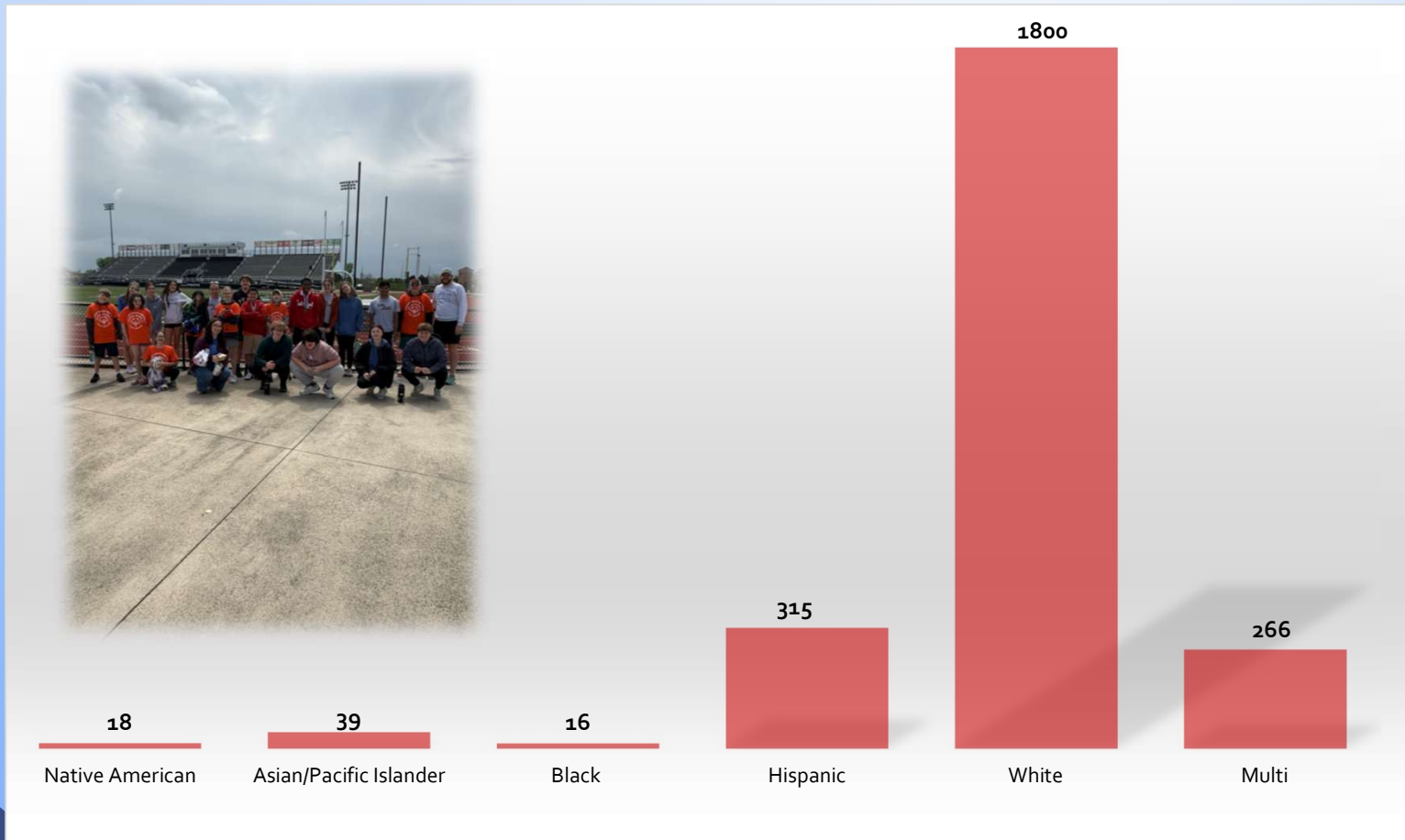
Historic - ADMw



ADM Weighted (ADMw)



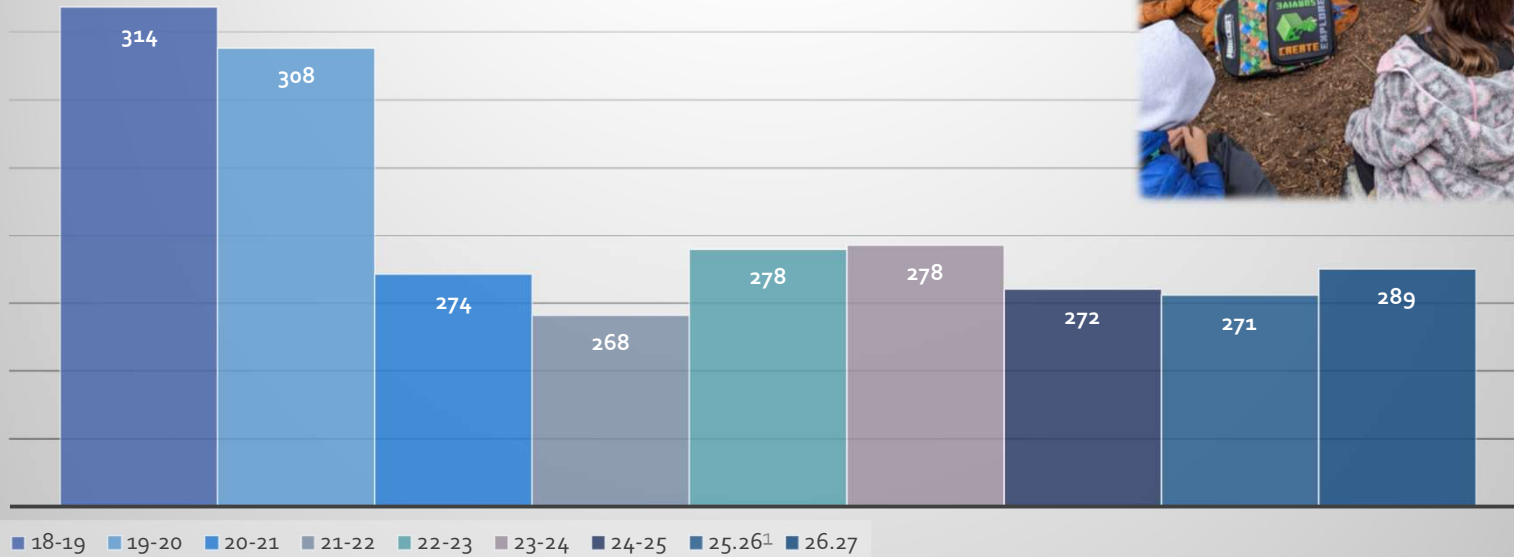
2025.2026 Ashland Student Demographics



Our Special Needs Students



Special Education



Our English Language Learners



Why we track these numbers

Category	Additional Weight
IEP Special Education (11% cap)	1.0
ELL (English Language Learner)	.5
Pregnant & Parenting	1.0
Foster Care	.25
Poverty	.25



ODE Weighting

STATE SCHOOL FUND GRANT
2026-2027

As of 3/2/2026

Jackson County, Ashland SD 5

District ID: 2041

2026-2027 Extended ADMw

Ashland SD 5: District total extended ADMw for funding calculations

	2026-2027		2025-2026	
ADM: 2,350.00 X 1.00	2,350.00	2,400.59 X 1.00	2,400.59	
Students in EL programs: 44.00 X 0.50	22.00	44.74 X 0.50	22.37	
Students in Pregnant and Parenting Programs: 0.00 X 1.00	0.00	0.00 X 1.00	0.00	
308 IEP Students capped at 11% of District ADM: 258.50 X 1.00	258.50	264.06 X 1.00	264.06	
Students on IEP Above 11% of ADM: 18.60 X 1.00	18.60	18.60 X 1.00	18.60	
Students in Poverty: 295.05 X 0.25	73.76	301.40 X 0.25	75.35	
Students in Foster Care and Neglected/Delinquent: 7.00 X 0.25	1.75	7.00 X 0.25	1.75	
Remote Elementary School Correction: 0.00 X 1.00	0.00	0.00 X 1.00	0.00	
Small High School Correction: 0.00 X 1.00	0.00	0.00 X 1.00	0.00	
Post Graduate Scholars: 0.00 X-0.25	0.00	0.00 X-0.25	0.00	
2026-2027 ADMw	2,724.61	2025-2026 ADMw	2,782.72	
Ashland SD 5 Extended ADMw		2,782.72		

Ashland SD 5 Extended ADMw 2,782.72

STATE SCHOOL FUND GRANT

2026-2027

Based on \$11,359,400,000 Budget with a 49/51 split as of 3/2/2026

Jackson County, Ashland SD 5 - 2041

2026-2027 Local Revenue

Property Taxes and in-lieu of property taxes from local sources	=	\$17,400,000.00
Common School Fund	=	\$344,112.32
County School Fund	=	\$0.00
State Managed Timber	=	\$0.00
ESD Equalization	=	\$0.00
In-Lieu of Property Taxes(non-local sources)	=	\$0.00
Revenue Adjustments	=	\$0.00
Sum of Local Revenue	=	\$17,744,112.32

2026-2027 Experience Adjustment

District Average Teacher Experience	=	12.46
State Average Teacher Experience	=	12.57
Experience Adjustment (Difference in District and State Teacher Experience)	=	-0.11

2026-2027 Transportation Grant

Salaries	=	N/A
Payroll	=	N/A
Purchased Services	=	N/A
Supplies	=	N/A
Other	=	N/A
Garage Depreciation	=	N/A
Bus Depreciation	=	N/A
Fees Collected	=	N/A
Non-Reimbursable	=	N/A
Net Eligible Trans Expenditures	=	\$1,250,000.00
Transportation per ADMr Rank		12%
Transportation Reimbursement Rate		70.00%
70.00% of the Net Eligible Transportation Expenditures =		the Transportation Grant \$875,000.00

2026-2027 Extended ADMw

2026-2027 ADMw 2,724.61	2025-2026 ADMw 2,782.72	Extended ADMw 2,782.72
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2026-2027 General Purpose Grant

Multiply the Teacher Experience Adjustment of -0.11 by \$25 then add \$4500 to the result = \$4,497.25
Then multiply \$4,497.25 by the Extended ADMw 2782.7249 and then by the funding ratio 2.5922539943 = \$32,441,046.61

2026-2027 Total Formula Revenue

Add the General Purpose Grant \$32,441,046.61 to the Transportation Grant \$875,000.00 = \$33,316,046.61

2026-2027 State School Fund Grant

Subtract the Local Revenue \$17,744,112.32 from the Total Formula Revenue \$33,316,046.61 = \$15,571,934.29

2026-2027 Rates per ADMw

General Purpose Grant per Extended ADMw = \$11,658	Total Formula Revenue per Extended ADMw = \$11,972
Charter Schools Rate(ORS 338.155) = \$11,907	

Payments

SSF Total Paid To Date	SSF Estimated Remaining Balance Due
Small HS Grant Total Paid To Date	Small HS Grant Estimated Remaining Balance Due
	24 High Cost Disability Estimated Remaining Balance Due



State School Fund Formula

Teacher Experience Adjustment - $-.11$

Adjusted per ADMw amount - $-.11 \times \$25 + \$4,500 = \$4,497.25$

SSF Amount: $\$4,497.25 \times 2,782.7249 \times 2.5922539943 = \$32,441,046.61$

Add in Transportation Grant: $\$32,441,046.61 + \$875,000 = \$33,316,046.61$

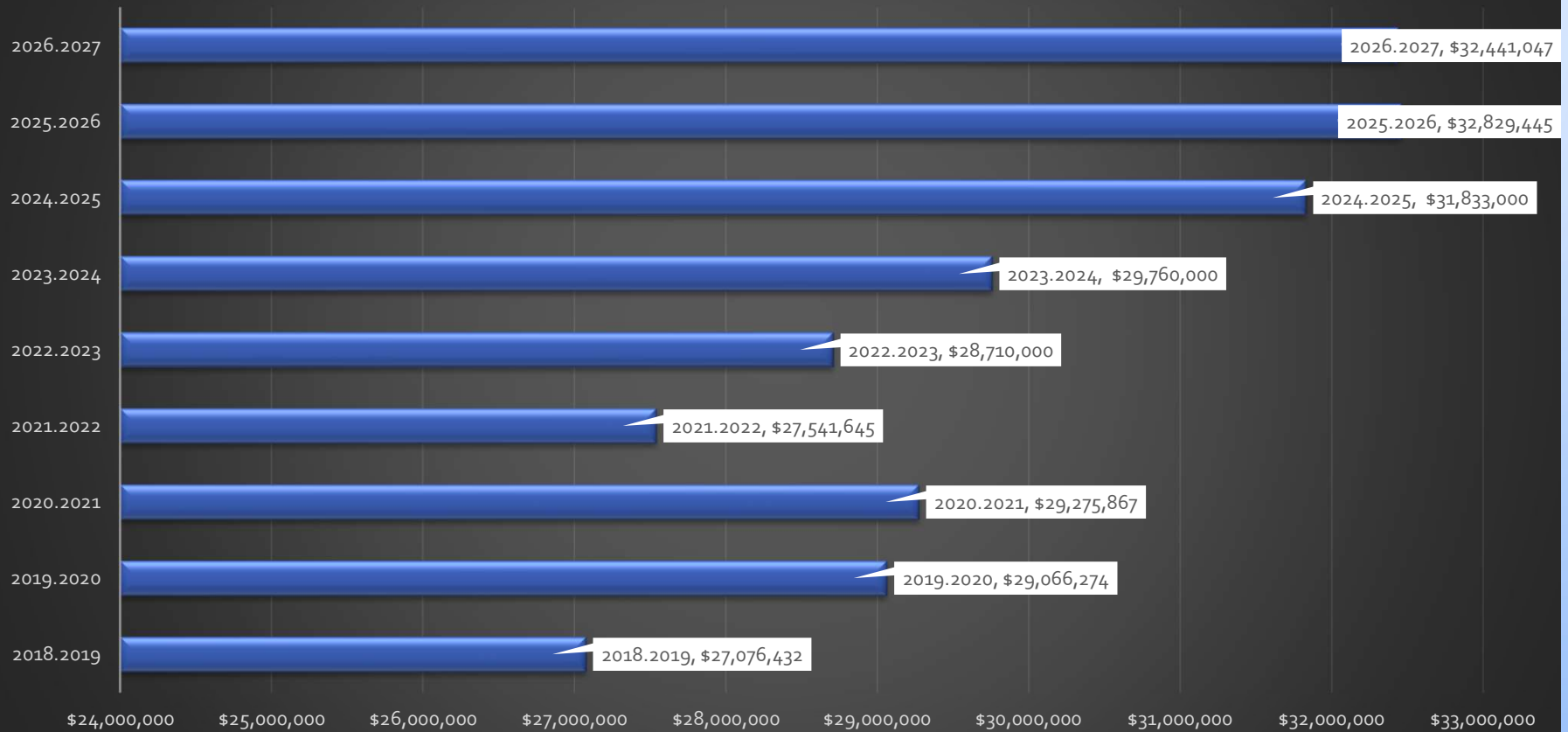
Deduct Property Taxes and Common School Fund: $\$32,829,445 - \$17,744,122.32$

Final SSF amount = \$15,571,934.29

NOTE: You will see in subsequent slides that I have adjusted the SSF amount to reflect the deposit of depreciation into the Bus Replacement Fund and I am including a negative adjustment of \$500,000 to reflect overcollection of property taxes in 2025.2026.

State School Fund History

Historical State School Fund Formula





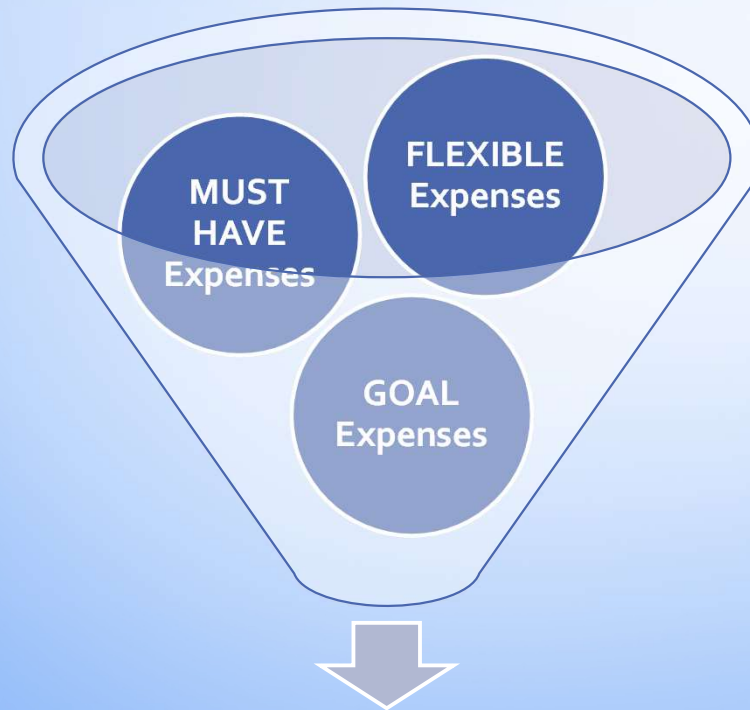
General Fund (Fund 100)

Resources (Revenue) Requirements (Expenditures)



General Fund

**Beginning Fund Balance
+ REVENUE (Resources)**



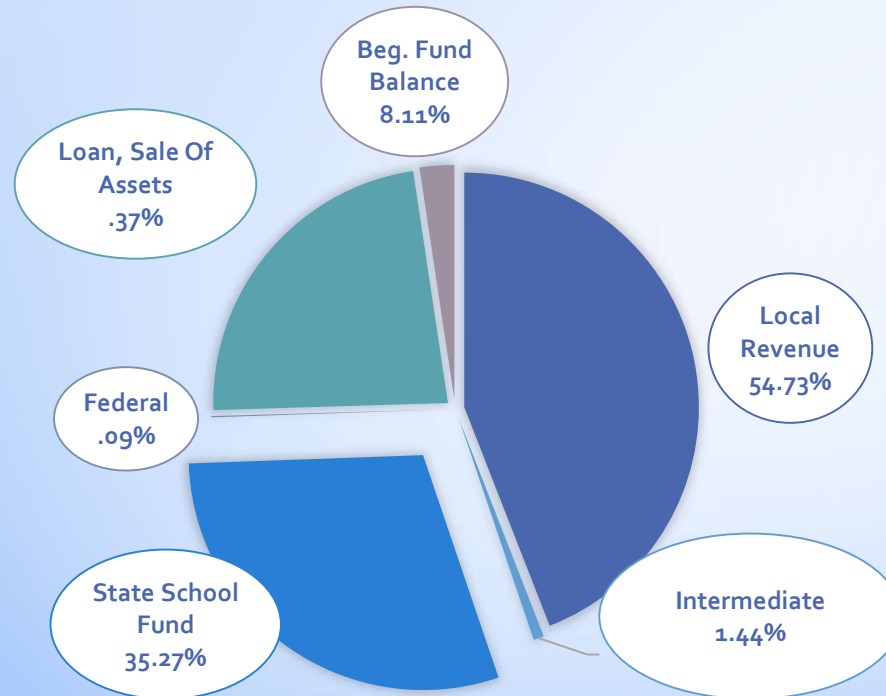
**- EXPENSES
(Requirements)**

Ending Fund Balance



General Fund 100 Resources

GENERAL FUND REVENUE

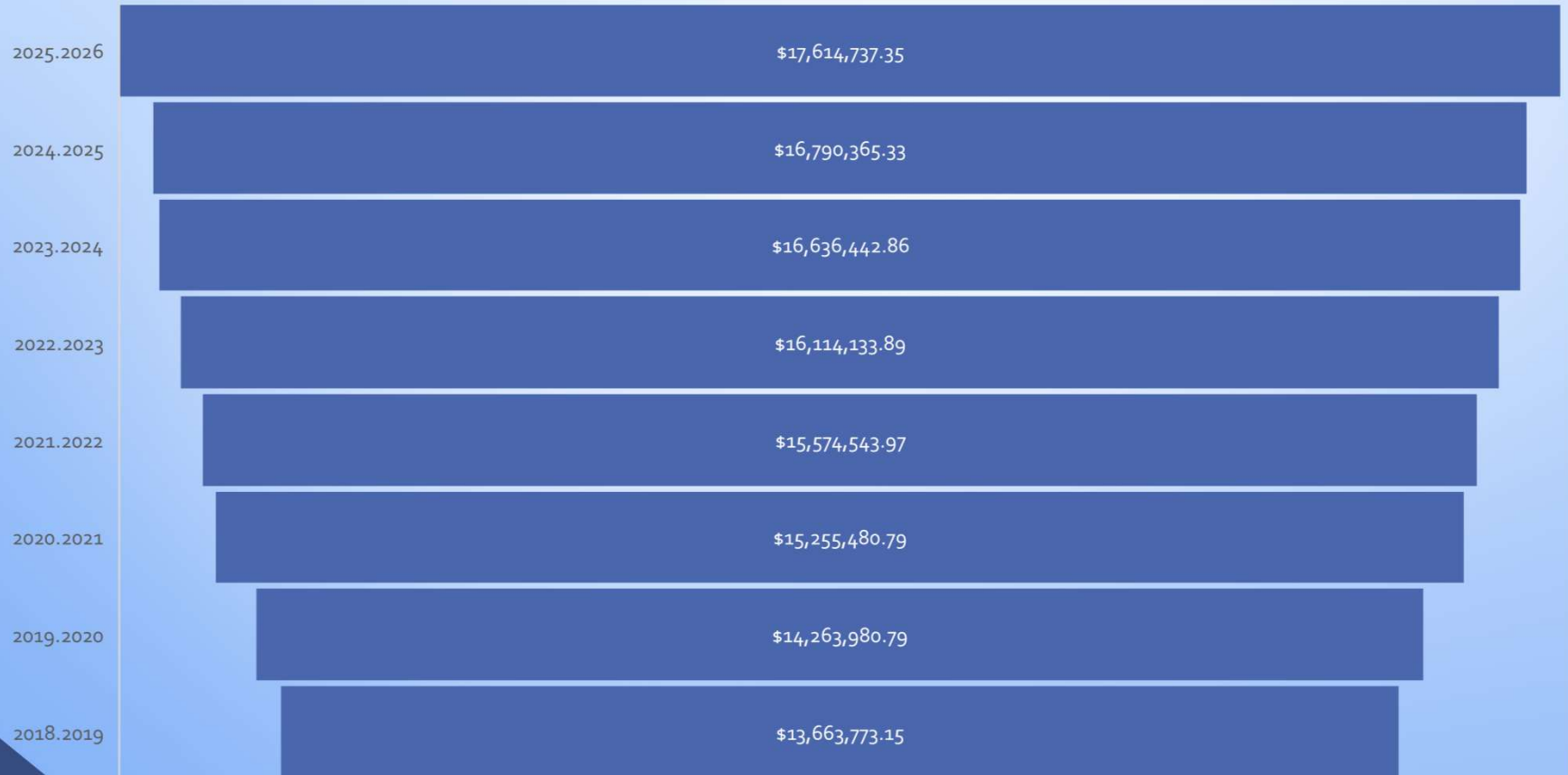


Local Revenue	\$ 23,627,700
Intermediate	\$ 620,000
State School Fund	\$ 15,226,046
Federal	\$ 40,000
Loan, Sale Of Assets	\$ 160,000
Beg. Fund Balance	\$ 3,500,000
TOTAL GF Resources	\$ 43,173,747



Property Tax Collection History

Property Tax Collection History



Revenue Comparison

<u>District General Fund</u>			
<u>Budgeted Amounts</u>	<u>2025.2026</u>	<u>2026.2027</u>	<u>Increase</u>
	<u>Adopted</u>	<u>Proposed</u>	<u>(Decrease)</u>
<u>Resources</u>			
Beginning Fund Balance	\$1,235,405	\$3,500,000	\$2,264,595
State School Fund Grant	\$15,101,626	\$14,881,934	(\$219,692)
Common School Fund & other State Grants	\$357,819.00	\$344,112.00	(\$13,707)
Property Taxes	\$17,000,000	\$17,400,000	\$400,000
Net State School Fund	\$32,459,445	\$36,126,046	\$3,666,601
Other Local Revenue (Includes YAAL)	\$5,974,370	\$6,227,700	\$253,330
Intermediate Revenue	\$365,000	\$620,000	\$255,000
Federal Forest Fees & other Fed Revenue	\$40,000	\$40,000	\$0
Loan Receipts, Sale of Assets	\$12,040,000	\$160,000	(\$11,880,000)
Total Resources	\$52,114,220	\$43,173,747	(\$8,940,473)



Non-Formula Revenue



Non-Formula Revenue	2026.2027 Budget	2025.2026 - Budget	Variance
YAAL	\$ 5,002,700	\$ 4,802,700	\$ 200,000
Tuition From Districts	\$ 50,000	\$ 50,000	\$ -
Transportation Fees	\$ 17,500	\$ 17,500	\$ -
Interest	\$ 750,000	\$ 750,000	\$ -
Fees	\$ 1,000	\$ 1,200	\$ (200)
Facility Rentals	\$ 75,000	\$ 18,320	\$ 56,680
Private Donations	\$ 25,000	\$ 25,100	\$ (100)
Services Provided other LEAS	\$ 25,000	\$ 20,000	\$ 5,000
Recovery of Prior Year Expenses	\$ 12,000	\$ 15,000	\$ (3,000)
Indirect Rate from Grants	\$ 160,000	\$ 150,000	\$ 10,000
Miscellaneous	\$ 100,000	\$ 115,050	\$ (15,050)
ESD Flow Through	\$ 620,000	\$ 365,000	\$ 255,000
	\$ 6,838,200	\$ 6,329,870	\$ 508,330



Youth Athletic and Academics Levy History

YAAL Collection History



YAAL Expenditures

Program	2026.2027 Budget	2025.2026 Budget
1111- Primary Education	\$ 793,056	\$ 855,037
1113 - Elementary Extra Curricular		\$ 5,058
1121 - MS Programs	\$ 884,441	\$ 763,616
1122 - MS Extra Curricular	\$ 355,094	\$ 342,826
1131 - HS Programs	\$ 1,333,513	\$ 1,373,233
1132 - HS Extra Curricular	\$ 899,118	\$ 816,652
1210 - Talented and Gifted	\$ 8,360	\$ 3,025
1280 Alternative Education	\$ 217,426	\$ 143,841
1291 - English Second Language	\$ 127,286	\$ 126,229
2120 - Guidance Services	\$ 384,406	\$ 373,183
	\$ 5,002,700	\$ 4,802,700

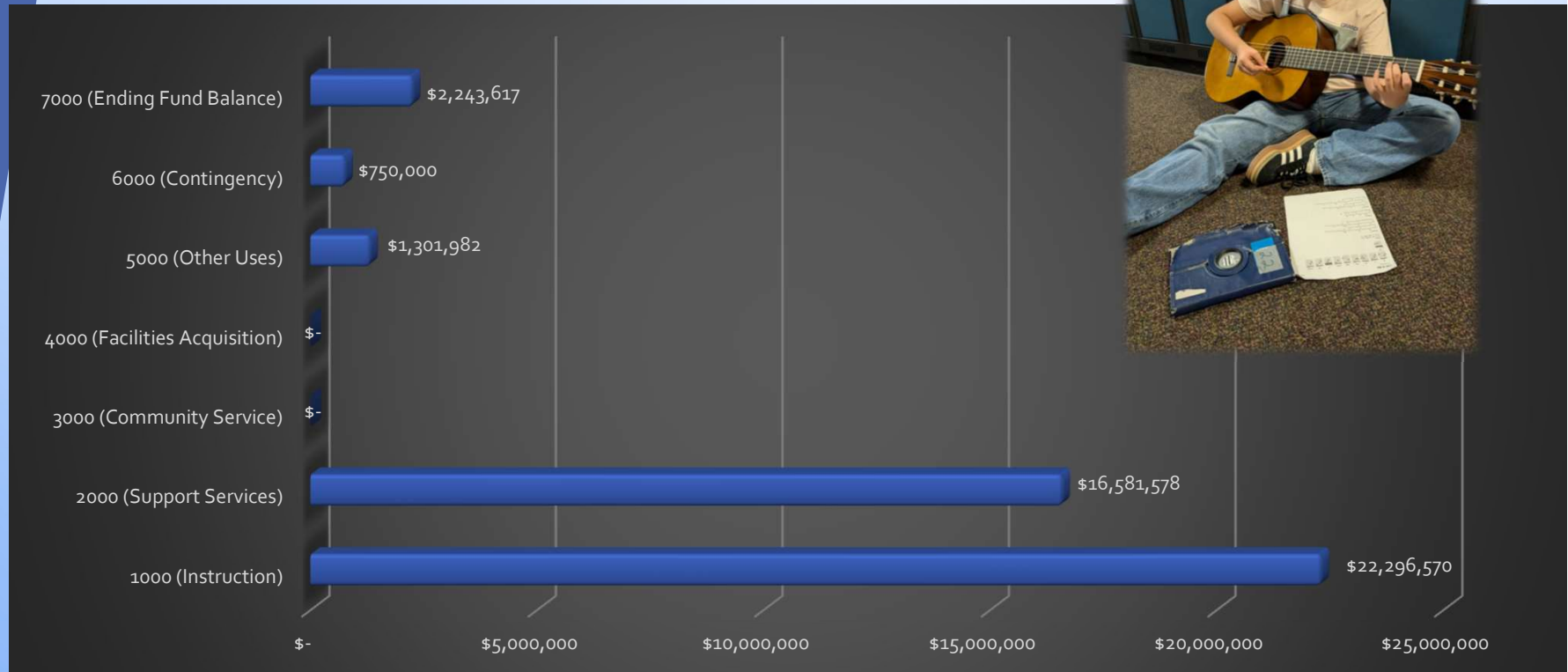


119 Athletic Positions
78 Activities Positions
32 Academic FTE

Questions on General Fund Revenue?



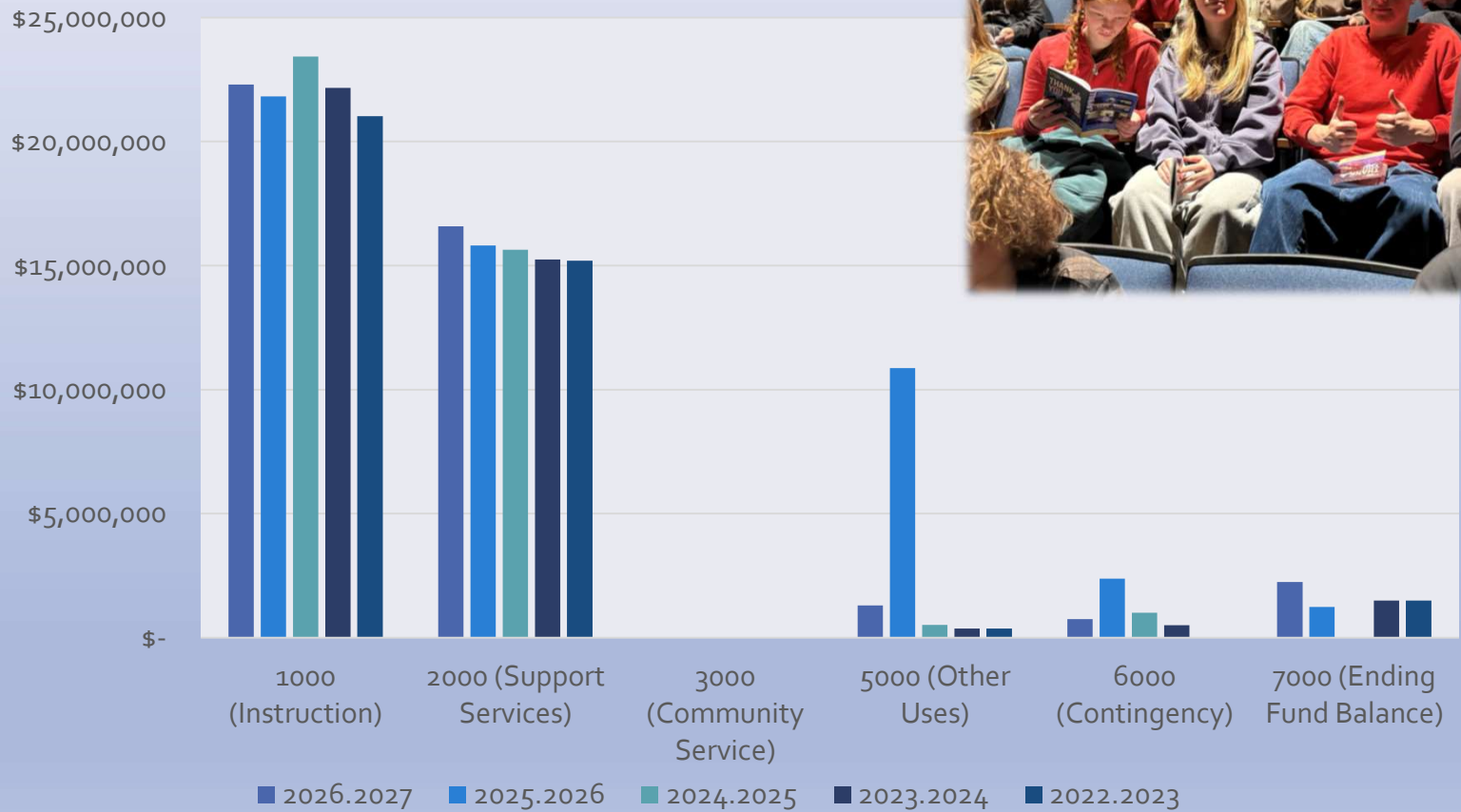
General Fund Expenditures by Function



PROGRAM	2026.2027	2025.2026	VARIANCE
1000 (Instruction)	\$ 22,296,570	\$ 21,818,435	\$ 478,135
2000 (Support Services)	\$ 16,581,578	\$ 15,810,332	\$ 771,246
3000 (Community Service)	\$ -	\$ -	\$ -
4000 (Facilities Acquisition)	\$ -	\$ -	\$ -
5000 (Other Uses)	\$ 1,301,982	\$ 10,870,000	\$ (9,568,018)
6000 (Contingency)	\$ 750,000	\$ 2,380,000	\$ (1,630,000)
7000 (Ending Fund Balance)	\$ 2,243,617	\$ 1,235,453	\$ 1,008,164
	\$ 43,173,747	\$ 52,114,220	\$ (8,940,473)

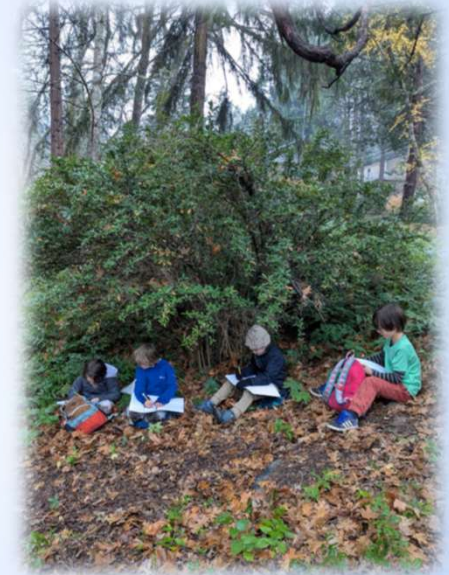
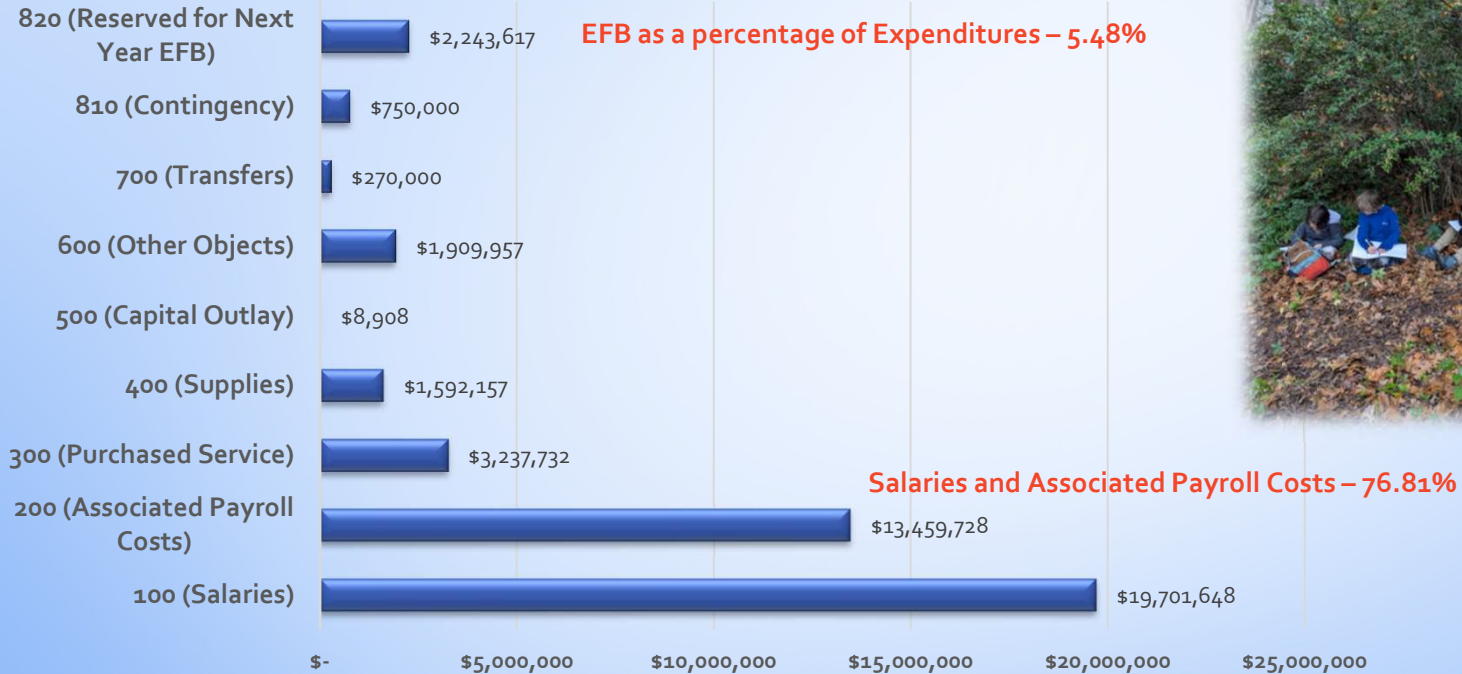


Historic General Fund Expenditures by Program



General Fund Expenditures by Object

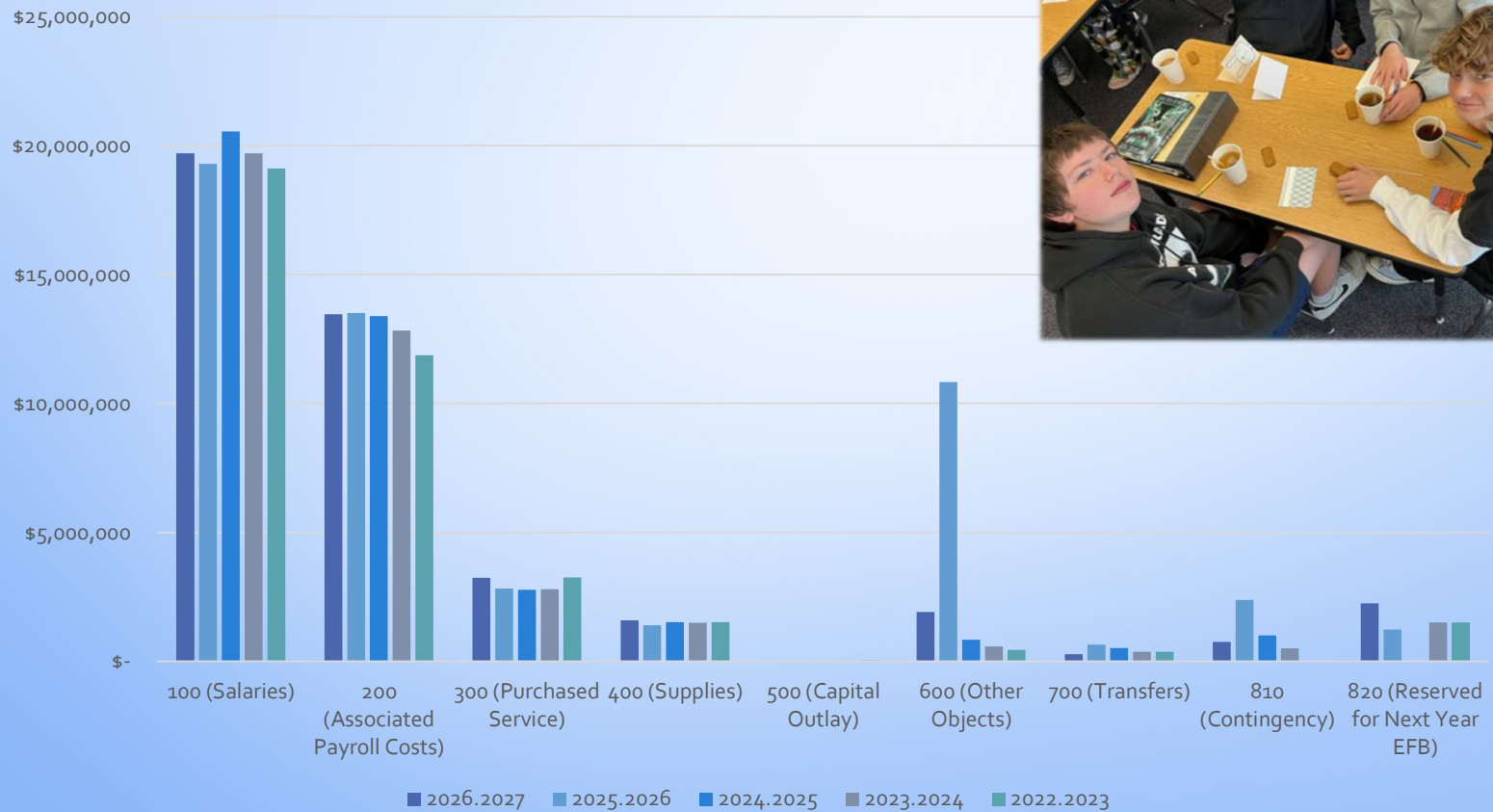
Expenditure by Major Object



Category	2026.2027	2025.2026	Variance
100 (Salaries)	\$ 19,701,648	\$ 19,289,392	\$ 412,256
200 (Associated Payroll Costs)	\$ 13,459,728	\$ 13,510,482	\$ (50,754)
300 (Purchased Service)	\$ 3,237,732	\$ 2,815,114	\$ 422,618
400 (Supplies)	\$ 1,592,157	\$ 1,392,597	\$ 199,560
500 (Capital Outlay)	\$ 8,908	\$ 6,000	\$ 2,908
600 (Other Objects)	\$ 1,909,957	\$ 10,835,182	\$ (8,925,226)
700 (Transfers)	\$ 270,000	\$ 650,000	\$ (380,000)
810 (Contingency)	\$ 750,000	\$ 2,380,000	\$ (1,630,000)
820 (Reserved for Next Year EFB)	\$ 39 2,243,617	\$ 1,235,453	\$ 1,008,164
	\$ 43,173,747	\$ 52,114,220	\$ (8,940,473)



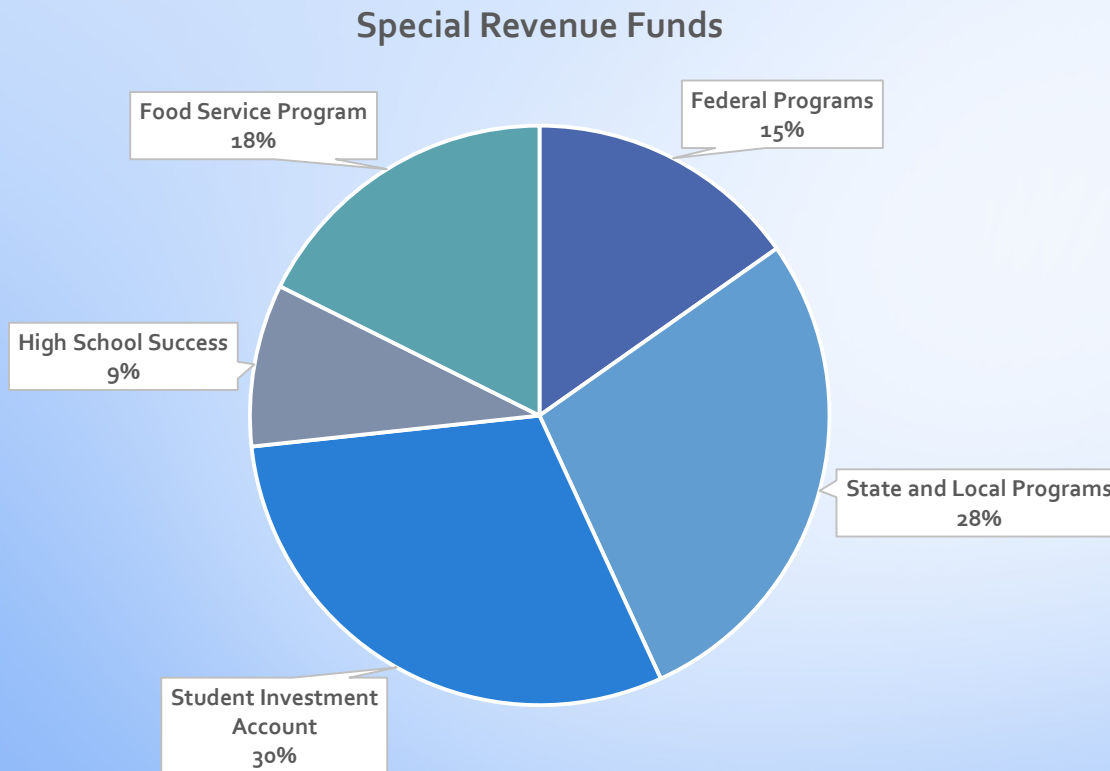
Historic General Fund Expenditures by Object



Questions on General Fund Expenditures?



Special Revenue Funds

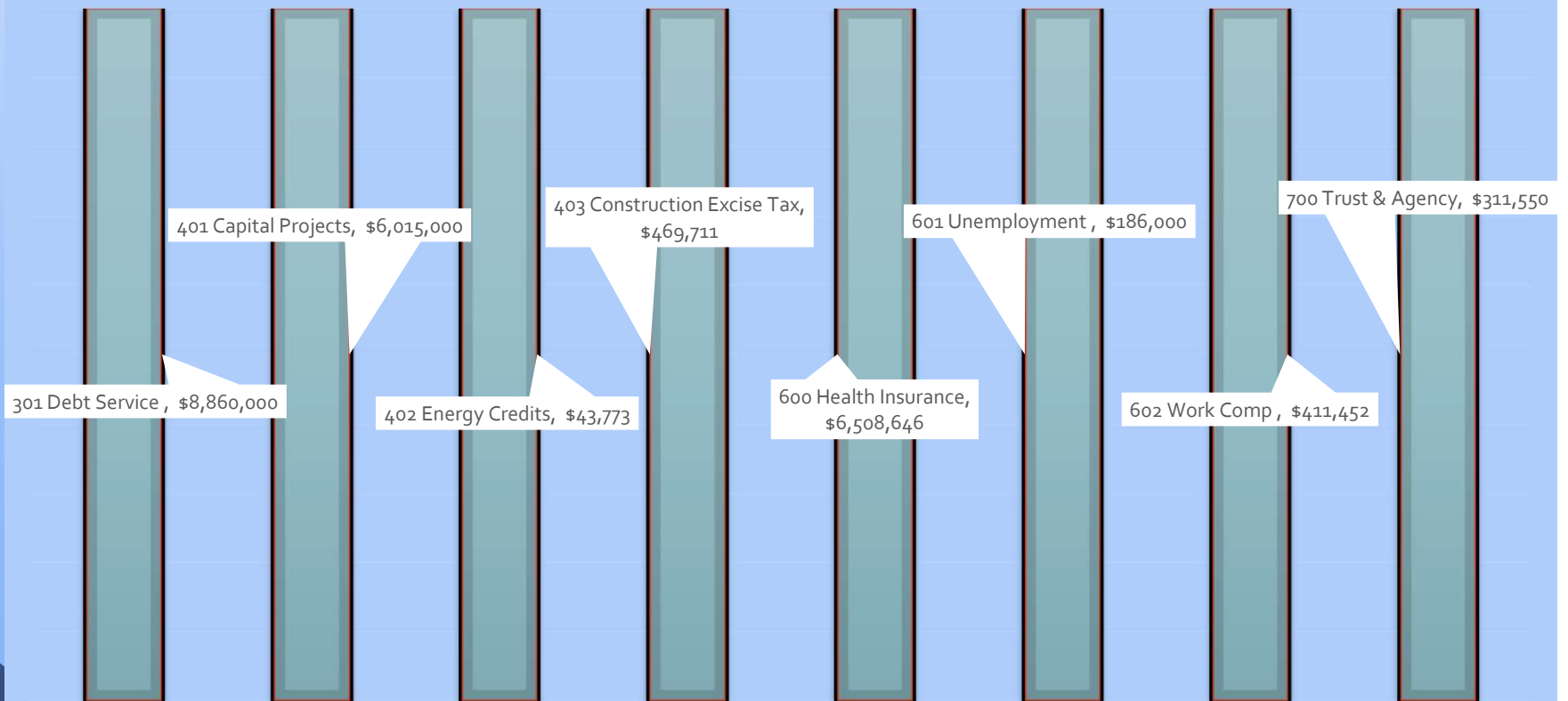


SPECIAL REVENUE FUND	
Federal Programs	\$ 1,230,220
State and Local Programs	\$ 2,254,036
Student Investment Account	\$ 2,435,000
High School Success	\$ 730,879
Food Service Program	\$ 1,426,000
Total Special Revenue	\$ 8,076,135



All Other Funds

Other Funds

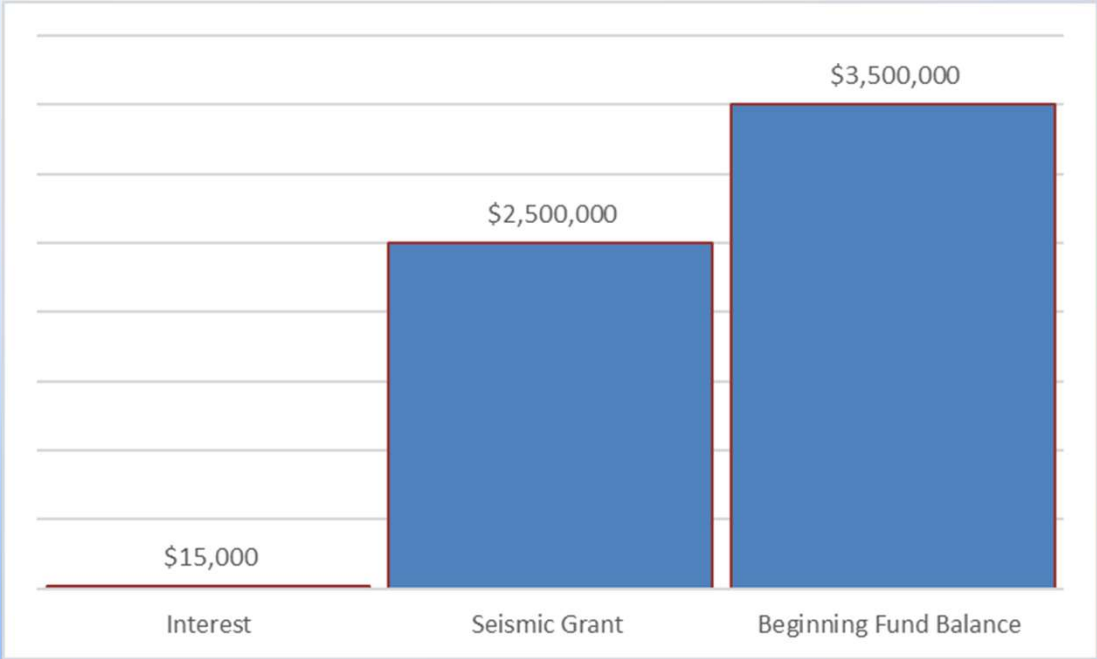


Other Funds – Sources of Revenue

Fund	Title	Amount	Funding Source
301	Debt Service	\$ 8,860,000	Property Taxes, BFB
401	Capital Projects	\$ 6,015,000	Seismic Grant, BFB
402	Energy Credits	\$ 43,773	Fees, BFB
403	Construction Excise Tax	\$ 469,711	Fees, BFB
600	Health Insurance	\$ 6,508,646	Premiums, Stop Loss Reimbursement, BFB
601	Unemployment	\$ 186,000	Payroll, GF Transfer, BFB
602	Work Comp	\$ 411,452	Payroll, BFB
700	Trust & Agency	\$ 311,550	Donations, BFB
		\$ 22,806,132	



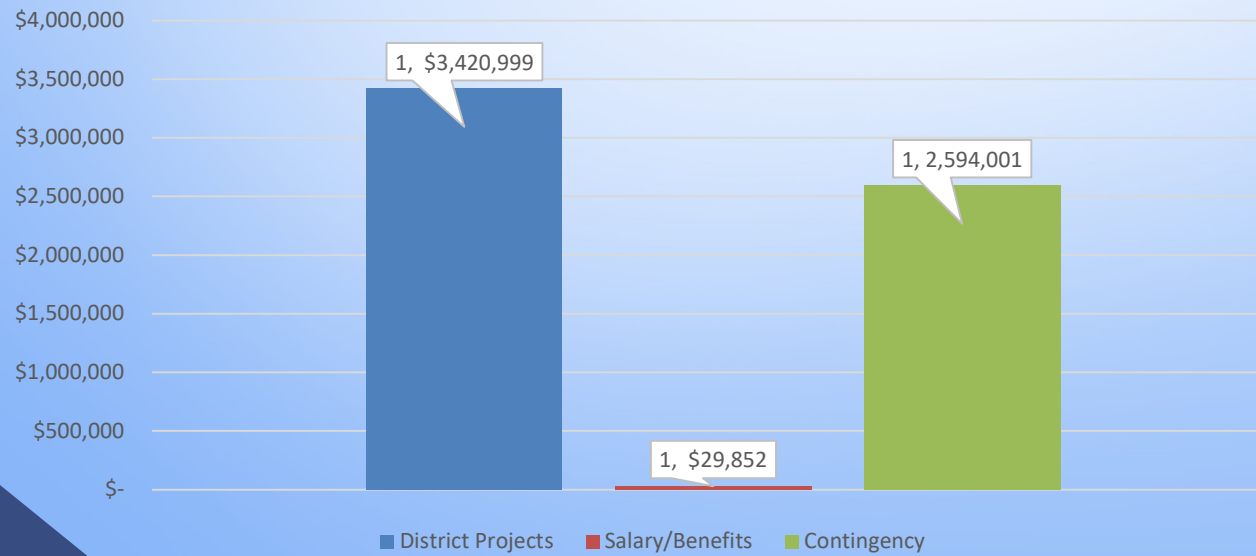
Capital Projects (Fund 401) Revenue



Capital Projects (Fund 401)



Capital Project Expenditures



Summary of all Funds Resources

All Funds Revenue



Fund	Description	2026.2027	Amount	2025.2026	Variance
100	General Fund (Fund 100)	57.39%	\$ 43,173,747	\$ 52,114,220	\$ (8,940,473)
105	General Fund (Fund 105)	1.09%	\$ 817,151	\$ 429,818	\$ 387,333
110	General Fund (Fund 110)	0.47%	\$ 351,822	\$ 288,368	\$ 63,454
200-298	Special Revenue	8.84%	\$ 6,650,135	\$ 6,121,476	\$ 528,659
299	Food Service	1.90%	\$ 1,426,000	\$ 1,270,000	\$ 156,000
301	Debt Service	11.78%	\$ 8,860,000	\$ 8,480,400	\$ 379,600
400	Capital Projects, Cool Schools	8.68%	\$ 6,528,484	\$ 10,461,524	\$ (3,933,040)
600	Health, Unemp, Work Comp	9.45%	\$ 7,106,098	\$ 11,226,664	\$ (4,120,566)
700	Trust and Agency Funds	0.41%	\$ 311,550	\$ 298,750	\$ 12,800
	TOTAL	100.00%	\$ 75,224,987	\$ 90,691,220	\$ (15,466,233)







What's Next?

- Questions & Comments
 - Vote to approve proposed budget
 - Schedule Additional Budget meetings if needed
- Placeholder for Additional Budget Meeting if needed –
Wednesday, May 27, 2026**





THANK YOU!

**Board and Budget Committee members
for your tireless dedication to the
students, staff and community that you
so caringly serve!**





Ashland SD

Inspiring Learning for Life...

PROPOSED

2026.2027 Budget

ASHLAND PUBLIC SCHOOLS

JACKSON COUNTY SCHOOL DISTRICT #5

MISSION STATEMENT

Empowering students to be lifelong learners, responsible citizens, and stewards of the world.

BUDGET COMMITTEE

Dave Dotterer

Ann Gaffney

Kristin Milligan

Jeff Pelger

Serena Robinson

Rebecca Dyson, Board Member

Dan Ruby, Board Member

Russell Hatch, Board Member

Deltra Ferguson, Board Member

Jordan Rooklyn, Board Member

DISTRICT ADMINISTRATION

Joseph Hattrick, Superintendent

Michelle Cuddeback, Assistant Superintendent

Steve Mitzel, Executive Director of Operations

April Harrison, Director of Student Services

Sherry Ely, Director of Business Services

Affidavit of Publication
STATE OF OREGON, COUNTY OF JACKSON

I, Charles Duncan, a citizen of the United State and a resident of the county aforesaid; I am over the age of eighteen years, and not part to or interested in the above-entitled matter. I am the principal clerk of the printer of

TROGUE VALLEY
TIMES

a newspaper of general circulation, published in the aforesaid county and state as defined by ORS 192.010 and ORS 192.020, that

Acct Name: ASHLAND SCHOOL DISTRICT

PO Number:

Legal Description: NOTICE OF BUDGET COMMITTEE MEETING A PUBLIC MEETING OF THE BUDGET COMMITTEE OF THE ASHLAND SCHOOL DISTRICT #5 JACKSON COUNTY STATE OF OREGON TO DISCUSS THE BUDGET FOR THE FISCAL YEAR JULY 1 2026 TO J

a printed copy of which is hereto affixed was published in each regular and entire issue of the said newspaper and not in any supplement thereof on the following dates to wit:

5/06/26

I certify (or declare) under penalty of perjury that the foregoing is true and correct.

Charles Duncan

Signature

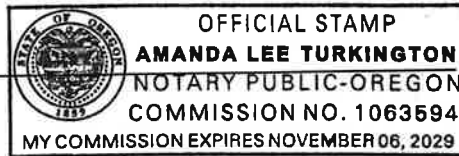
Dated at Medford, Oregon, this 6th day of May, 2026

AdName: 517699

State of Oregon, County of Jackson

Subscribed and Sworn to before me this 6th day of May, 20²⁶ by

Amanda Lee Turkington
Notary Public for Oregon



<p>No. _____</p> <p>in the _____ Court of the</p> <p style="text-align: center;">STATE OF OREGON for the COUNTY OF JACKSON</p> <hr/> <p style="text-align: center;">AFFIDAVIT OF PUBLICATION</p> <p>Filed. _____</p> <p>By _____</p> <p>From the office of _____</p> <p>Attorney for _____</p>	<p style="text-align: center;">53</p>
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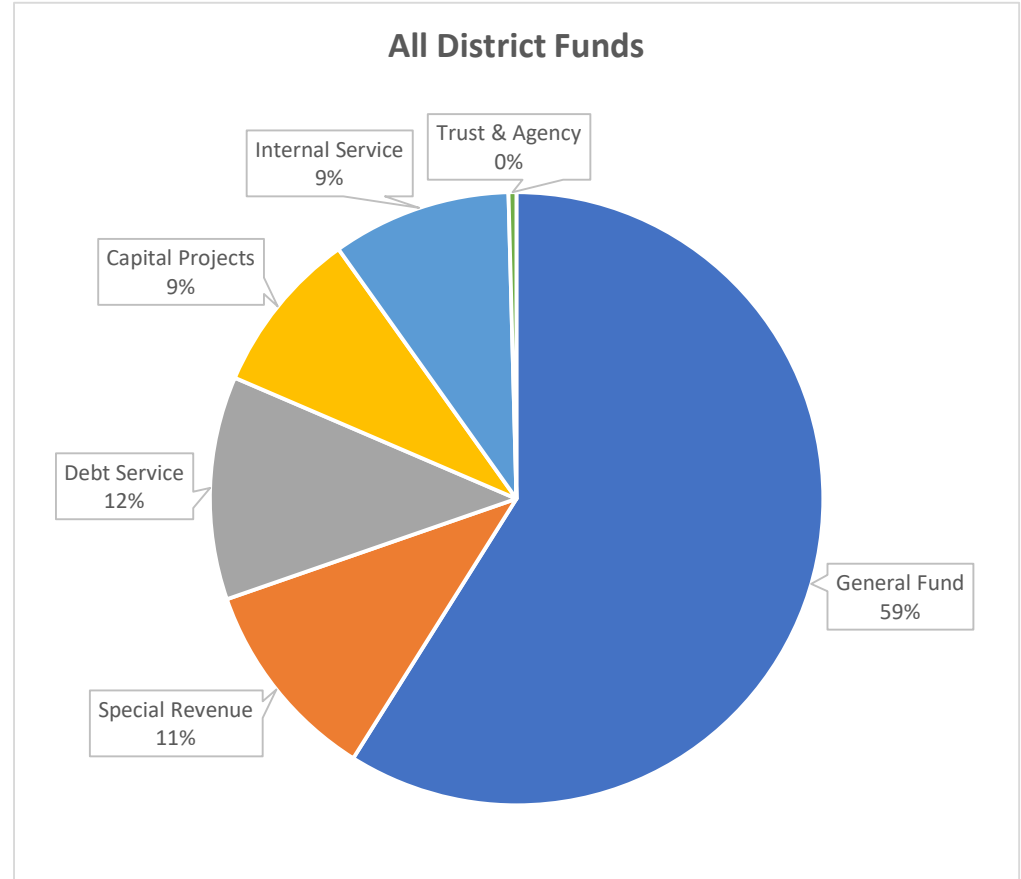
**NOTICE OF BUDGET
COMMITTEE MEETING**

A public meeting of the Budget Committee of the Ashland School District #5, Jackson County, State of Oregon, to discuss the budget for the fiscal year July 1, 2026, to June 30, 2027, will be held on May 20, 2026, at 6:30 p.m. in the District Office Conference Room, 885 Siskiyou Boulevard, Ashland, Oregon 97520. The purpose of the meeting is to receive the budget message and to receive comment from the public on the budget. This is a public meeting where deliberation of the Budget committee will take place. Any person may appear at the meeting and discuss the proposed programs with the Budget Committee. A copy of the budget document may be obtained on our website at www.ashland.k12.or.us on May 20, 2026, or anytime thereafter; a hard copy will be available for inspection at 885 Siskiyou Boulevard, Ashland, between the hours of 8:30 a.m. and 4:00 p.m. A second meeting to continue deliberation of the Budget Committee will take place on May 27, 2026, at 6:30 p.m. in the District Office Conference Room, 885 Siskiyou Boulevard, Ashland, Oregon 97520. This notice is also published on our District website.

Fiscal Year 2026.2027

ALL DISTRICT FUNDS

GENERAL FUND		
Fund 100	\$	43,173,747
Fund 105	\$	817,151
Fund 110	\$	351,822
Total General Fund	\$	44,342,720
SPECIAL REVENUE FUND		
Federal Programs	\$	1,230,220
State and Local Programs	\$	2,254,036
Student Investment Account	\$	2,435,000
High School Success	\$	730,879
Food Service Program	\$	1,426,000
Total Special Revenue	\$	8,076,135
DEBT SERVICE FUND	\$	8,860,000
CAPITAL PROJECTS FUND		
Fund 401	\$	6,015,000
Fund 402	\$	43,773
Fund 403	\$	469,711
Total Capital Projects	\$	6,528,484
INTERNAL SERVICE FUNDS		
Health Insurance	\$	6,508,646
Unemployment	\$	186,000
Workers' Comp	\$	411,452
Total Internal Service Funds	\$	7,106,098
TRUST & AGENCY FUNDS	\$	311,550
TOTAL ALL FUNDS	\$	75,224,987



Jackson County School District 5
Ashland School District Ashland, OR 97520

Resources Report

Fund 000	*Consolidated Funds	2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2025-26 Adopted FTE	2026-27 Proposed	2026-27 Proposed FTE	2026-27 Approved	2026-27 Adopted	2026-27 Adopted FTE
1110	Ad Valorem Taxes Levied by District	24,913,780	25,007,819	25,400,000	0.00	26,000,000	0.00	0	0	0.00
1112	Prior Year Taxes	43,160	178,797	0	0.00	0	0.00	0	0	0.00
1120	Local Option Ad Valorem Taxes Levied	4,792,851	4,717,915	4,800,000	0.00	5,000,000	0.00	0	0	0.00
1123	Penalties and Interest on Local Option T	3,178	2,912	2,700	0.00	2,700	0.00	0	0	0.00
1130	Construction Excise Tax	136,555	131,517	150,000	0.00	125,000	0.00	0	0	0.00
1190	Penalties and Interest on Taxes	16,160	15,375	14,900	0.00	19,500	0.00	0	0	0.00
1311	Tuition From Individuals	4,978	0	0	0.00	0	0.00	0	0	0.00
1312	Tuition From Other Districts Within the S	60,626	43,044	50,000	0.00	50,000	0.00	0	0	0.00
1412	Transportation Fees From In State Distri	18,576	18,684	17,500	0.00	17,500	0.00	0	0	0.00
1510	Earnings on Investments	1,755,039	860,798	800,000	0.00	765,000	0.00	0	0	0.00
1610	Daily Sales	149,191	20,325	25,000	0.00	0	0.00	0	0	0.00
1630	Special Functions	952	11,686	0	0.00	0	0.00	0	0	0.00
1710	Admissions	54,800	42,146	50,567	0.00	46,312	0.00	0	0	0.00
1740	Fees	145,773	164,294	151,705	0.00	123,510	0.00	0	0	0.00
1750	Concessions	9	548	9	0.00	2,000	0.00	0	0	0.00
1760	Fundraising	117,583	152,514	123,085	0.00	112,981	0.00	0	0	0.00
1790	Other Extracurricular Activities	6,355	5,639	1,500	0.00	0	0.00	0	0	0.00
1910	Rentals	55,828	34,736	18,320	0.00	75,000	0.00	0	0	0.00
1920	Contributions & Donations/Private	339,099	1,284,909	855,205	0.00	1,344,985	0.00	0	0	0.00
1940	Services Provided Other LEAs	18,780	31,009	32,649	0.00	39,098	0.00	0	0	0.00
1960	Recovery of Prior Years Expenditure	122,353	204,951	15,000	0.00	126,231	0.00	0	0	0.00
1971	Unemployment Surcharge	55,900	50,918	65,000	0.00	50,000	0.00	0	0	0.00
1972	ER Health Contributions	6,581,922	6,164,827	7,956,664	0.00	5,144,415	0.00	0	0	0.00
1973	EE Health Contributions	689,924	648,763	700,000	0.00	450,000	0.00	0	0	0.00
1974	Retirees District Health Contributions	229,690	282,740	250,000	0.00	250,000	0.00	0	0	0.00
1975	Retirees Contributions	50,577	81,298	50,000	0.00	100,000	0.00	0	0	0.00
1977	Cobra Contributions	10,840	0	25,000	0.00	0	0.00	0	0	0.00
1978	Workers Comp	100,537	93,660	100,000	0.00	100,000	0.00	0	0	0.00
1980	Fees Charged To Grants	153,744	139,797	150,000	0.00	160,000	0.00	0	0	0.00
1990	Miscellaneous	284,481	316,621	191,347	0.00	126,477	0.00	0	0	0.00
1000	Revenue From Local Sources	40,913,241	40,708,240	41,996,151	0.00	40,230,709	0.00	0	0	0.00
2199	Other Intermediate Sources	566,357	838,930	430,000	0.00	620,000	0.00	0	0	0.00
2000	Revenue From County Sources	566,357	838,930	430,000	0.00	620,000	0.00	0	0	0.00
3101	State School Fund General Support	13,656,975	14,832,002	15,101,626	0.00	14,881,934	0.00	0	0	0.00
3103	Common School Fund	339,114	348,736	357,819	0.00	344,112	0.00	0	0	0.00
3222	State School Fund Transportation	0	0	185,000	0.00	190,000	0.00	0	0	0.00
3299	Other State Restricted Grants	6,112,286	6,483,221	6,265,727	0.00	6,571,404	0.00	0	0	0.00
3000	Revenue Form State Sources	20,108,375	21,663,958	21,910,172	0.00	21,987,450	0.00	0	0	0.00
4500	Restricted Revenue From Federal throug	1,508,603	1,475,168	1,892,299	0.00	606,105	0.00	0	0	0.00
4501	Title I	0	0	0	0.00	633,083	0.00	0	0	0.00
4511	School Nutrition-Breakfast	71,356	118,568	0	0.00	150,000	0.00	0	0	0.00
4512	School Nutrition-Lunch	307,072	580,477	516	0.00	500,000	0.00	0	0	0.00
4515	Summer Meal Program Federal Reimbu	0	19,010	0	0.00	0	0.00	0	0	0.00

Resources Report

Fund 000	*Consolidated Funds	2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2025-26 Adopted FTE	2026-27 Proposed	2026-27 Proposed FTE	2026-27 Approved	2026-27 Adopted	2026-27 Adopted FTE
4700	Federal Revenue/Intermediate Sources	0	0	10,000	0.00	10,000	0.00	0	0	0.00
4801	Federal Forest Fees	30,054	7,771	30,000	0.00	30,000	0.00	0	0	0.00
4900	Revenue For/On Behalf of District	49,621	0	0	0.00	0	0.00	0	0	0.00
4000	Revenue From Federal Sources	1,966,705	2,200,994	1,932,299	0.00	1,929,188	0.00	0	0	0.00
5150	Loan Receipts	0	5,120,000	14,880,000	0.00	0	0.00	0	0	0.00
5200	Interfund Transfers	104,186	525,000	675,000	0.00	295,000	0.00	0	0	0.00
5300	Sale of Fixed Assets	195,000	160,000	160,000	0.00	160,000	0.00	0	0	0.00
5400	Resources-Beginning Fund Bal	35,664,371	18,242,540	8,737,437	0.00	10,002,639	0.00	0	0	0.00
5000	*Revenue from Other Sources	35,963,557	24,047,540	24,452,437	0.00	10,457,639	0.00	0	0	0.00
Total Fund 000	*Consolidated Funds	99,518,236	89,459,662	90,721,059	0.00	75,224,986	0.00	0	0	0.00

Resources Report

	2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2025-26 Adopted FTE	2026-27 Proposed	2026-27 Proposed FTE	2026-27 Approved	2026-27 Adopted	2026-27 Adopted FTE
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Grand Totals:	99,518,236	89,459,662	90,721,059	0.00	75,224,986	0.00	0	0	0.00
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Jackson County School District 5
Ashland School District Ashland, OR 97520

Requirements Report

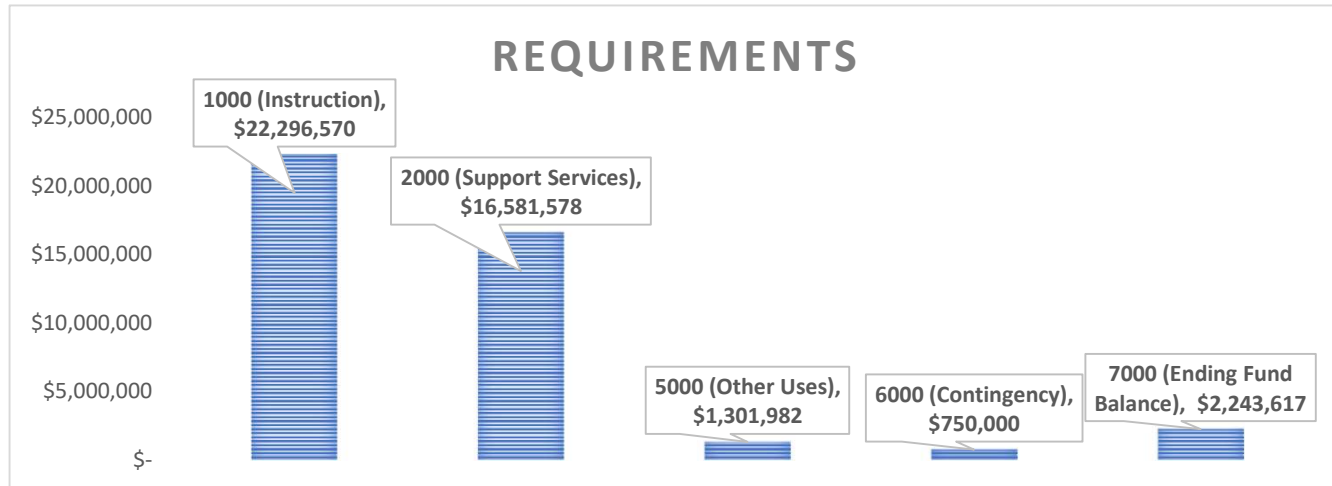
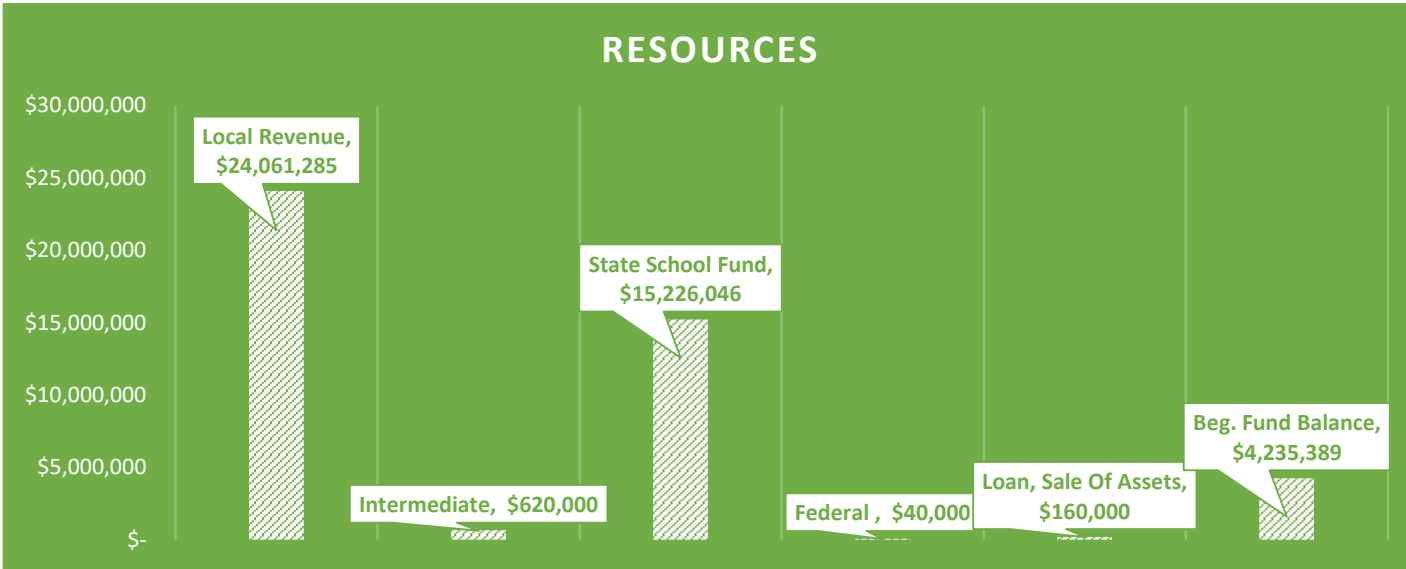
Fund 000	*Consolidated Funds	2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2025-26 Adopted FTE	2026-27 Proposed	2026-27 Proposed FTE	2026-27 Approved	2026-27 Adopted	2026-27 Adopted FTE
Function 0000	*Revenue/Asset/Liability									
100	*Salaries	23,972,632	22,269,075	22,145,506	314.78	23,031,115	319.24	0	0	0.00
200	*Employee Benefits	15,699,466	15,370,307	16,388,884	0.00	15,555,334	0.00	0	0	0.00
300	*Purchased Services	14,833,968	14,678,307	17,526,930	0.00	11,302,709	0.00	0	0	0.00
400	*Supplies & Materials	2,611,386	2,665,526	3,569,405	0.00	3,960,472	0.00	0	0	0.00
500	*Capital Outlay	14,004,513	14,663,631	3,547,058	0.00	4,215,893	0.00	0	0	0.00
600	*Other Objects	9,217,763	9,439,909	19,759,423	0.00	11,015,496	0.00	0	0	0.00
700	*Transfers	113,186	535,599	675,000	0.00	295,000	0.00	0	0	0.00
800	*Planned Reserves	0	0	7,108,853	0.00	5,848,968	0.00	0	0	0.00
Total Fund 000	*Consolidated Funds	80,452,915	79,622,355	90,721,059	314.78	75,224,986	319.24	0	0	0.00

Requirements Report

	2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2025-26 Adopted FTE	2026-27 Proposed	2026-27 Proposed FTE	2026-27 Approved	2026-27 Adopted	2026-27 Adopted FTE
Grand Totals:	80,452,915	79,622,355	90,721,059	314.78	75,224,986	319.24	0	0	0.00

GENERAL FUND

The General Fund (100) is the primary operating fund of the District
 This includes the 105 (Fundraising) and 110 (Fees) Funds that are specific to each school
 This funds is used to account for all unrestricted revenues received



STATE SCHOOL FUND GRANT

2026-2027

Based on \$11,359,400,000 Budget with a 49/51 split as of 3/2/2026

Jackson County, Ashland SD 5 - 2041

2026-2027 Local Revenue

Property Taxes and in-lieu of property taxes from local sources	=	\$17,400,000.00
Common School Fund	=	\$344,112.32
County School Fund	=	\$0.00
State Managed Timber	=	\$0.00
ESD Equalization	=	\$0.00
In-Lieu of Property Taxes(non-local sources)	=	\$0.00
Revenue Adjustments	=	\$0.00
Sum of Local Revenue	=	\$17,744,112.32

2026-2027 Experience Adjustment

District Average Teacher Experience	=	12.46
State Average Teacher Experience	=	12.57
Experience Adjustment (Difference in District and State Teacher Experience)	=	-0.11

2026-2027 Transportation Grant

Salaries	=	N/A
Payroll	=	N/A
Purchased Services	=	N/A
Supplies	=	N/A
Other	=	N/A
Garage Depreciation	=	N/A
Bus Depreciation	=	N/A
Fees Collected	=	N/A
Non-Reimbursable	=	N/A
Net Eligible Trans Expenditures	=	\$1,250,000.00
Transportation per ADMr Rank		12%
Transportation Reimbursement Rate		70.00%
70.00% of the Net Eligible Transportation Expenditures =		the Transportation Grant \$875,000.00

2026-2027 Extended ADMw

2026-2027 ADMw 2,724.61

2025-2026 ADMw 2,782.72

Extended ADMw 2,782.72

2026-2027 General Purpose Grant

Multiply the Teacher Experience Adjustment of -0.11 by \$25 then add \$4500 to the result = \$4,497.25
Then multiply \$4,497.25 by the Extended ADMw 2782.7249 and then by the funding ratio 2.5922539943 = \$32,441,046.61

2026-2027 Total Formula Revenue

Add the General Purpose Grant \$32,441,046.61 to the Transportation Grant \$875,000.00 = \$33,316,046.61

2026-2027 State School Fund Grant

Subtract the Local Revenue \$17,744,112.32 from the Total Formula Revenue \$33,316,046.61 = \$15,571,934.29

2026-2027 Rates per ADMw

General Purpose Grant per Extended ADMw = \$11,658

Total Formula Revenue per Extended ADMw = \$11,972

Charter Schools Rate(ORS 338.155) = \$11,907

Payments

SSF Total Paid To Date

SSF Estimated Remaining Balance Due

Small HS Grant Total Paid To Date

Small HS Grant Estimated Remaining Balance Due
62

High Cost Disability Estimated Remaining Balance Due

2026-2027 Extended ADMw

Ashland SD 5: District total extended ADMw for funding calculations

	2026-2027		2025-2026	
ADMr:	2,350.00 X 1.00	2,350.00	2,400.59 X 1.00	2,400.59
Students in EL programs:	44.00 X 0.50	22.00	44.74 X 0.50	22.37
Students in Pregnant and Parenting Programs:	0.00 X 1.00	0.00	0.00 X 1.00	0.00
308 IEP Students capped at 11% of District ADMr:	258.50 X 1.00	258.50	264.06 X 1.00	264.06
Students on IEP Above 11% of ADMr:	18.60 X 1.00	18.60	18.60 X 1.00	18.60
Students in Poverty:	295.05 X 0.25	73.76	301.40 X 0.25	75.35
Students in Foster Care and Neglected/Delinquent:	7.00 X 0.25	1.75	7.00 X 0.25	1.75
Remote Elementary School Correction:	0.00 X 1.00	0.00	0.00 X 1.00	0.00
Small High School Correction:	0.00 X 1.00	0.00	0.00 X 1.00	0.00
Post Graduate Scholars:	0.00 X-0.25	0.00	0.00 X-0.25	0.00
	2026-2027 ADMw	2,724.61	2025-2026 ADMw	2,782.72
	Ashland SD 5 Extended ADMw		2,782.72	

Ashland SD 5 Extended ADMw 2,782.72

Jackson County School District 5
Ashland School District Ashland, OR 97520

Resources Report

	2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2025-26 Adopted FTE	2026-27 Proposed	2026-27 Proposed FTE	2026-27 Approved	2026-27 Adopted	2026-27 Adopted FTE
Fund 100 General Fund									
1110 Ad Valorem Taxes Levied by District	16,637,078	16,685,098	17,000,000	0.00	17,400,000	0.00	0	0	0.00
1112 Prior Year Taxes	43,160	178,797	0	0.00	0	0.00	0	0	0.00
1120 Local Option Ad Valorem Taxes Levied	4,792,851	4,717,915	4,800,000	0.00	5,000,000	0.00	0	0	0.00
1123 Penalties and Interest on Local Option T	3,178	2,912	2,700	0.00	2,700	0.00	0	0	0.00
1190 Penalties and Interest on Taxes	10,921	10,280	9,500	0.00	9,500	0.00	0	0	0.00
1311 Tuition From Individuals	4,978	0	0	0.00	0	0.00	0	0	0.00
1312 Tuition From Other Districts Within the S	60,626	43,044	50,000	0.00	50,000	0.00	0	0	0.00
1412 Transportation Fees From In State Distri	18,576	18,684	17,500	0.00	17,500	0.00	0	0	0.00
1510 Earnings on Investments	857,986	660,557	750,000	0.00	750,000	0.00	0	0	0.00
1740 Fees	1,050	2,010	1,200	0.00	1,000	0.00	0	0	0.00
1910 Rentals	55,828	34,736	18,320	0.00	75,000	0.00	0	0	0.00
1920 Contributions & Donations/Private	141	907,657	25,100	0.00	25,000	0.00	0	0	0.00
1940 Services Provided Other LEAs	6,131	16,154	20,000	0.00	25,000	0.00	0	0	0.00
1960 Recovery of Prior Years Expenditure	(12,367)	7,278	15,000	0.00	12,000	0.00	0	0	0.00
1980 Fees Charged To Grants	153,744	139,797	150,000	0.00	160,000	0.00	0	0	0.00
1990 Miscellaneous	83,508	91,806	115,050	0.00	100,000	0.00	0	0	0.00
1000 Revenue From Local Sources	22,717,389	23,516,723	22,974,370	0.00	23,627,700	0.00	0	0	0.00
2199 Other Intermediate Sources	532,048	819,410	365,000	0.00	620,000	0.00	0	0	0.00
2000 Revenue From County Sources	532,048	819,410	365,000	0.00	620,000	0.00	0	0	0.00
3101 State School Fund General Support	13,652,197	14,832,002	15,101,626	0.00	14,881,934	0.00	0	0	0.00
3103 Common School Fund	339,114	348,736	357,819	0.00	344,112	0.00	0	0	0.00
3299 Other State Restricted Grants	65,766	4,500	0	0.00	0	0.00	0	0	0.00
3000 Revenue Form State Sources	14,057,078	15,185,237	15,459,445	0.00	15,226,046	0.00	0	0	0.00
4700 Federal Revenue/Intermediate Sources	0	0	10,000	0.00	10,000	0.00	0	0	0.00
4801 Federal Forest Fees	30,054	7,771	30,000	0.00	30,000	0.00	0	0	0.00
4000 Revenue From Federal Sources	30,054	7,771	40,000	0.00	40,000	0.00	0	0	0.00
5150 Loan Receipts	0	2,124,189	11,880,000	0.00	0	0.00	0	0	0.00
5300 Sale of Fixed Assets	160,000	160,000	160,000	0.00	160,000	0.00	0	0	0.00
5400 Resources-Beginning Fund Bal	1,580,008	(2,003,785)	1,235,405	0.00	3,500,000	0.00	0	0	0.00
5000 *Revenue from Other Sources	1,740,008	280,404	13,275,405	0.00	3,660,000	0.00	0	0	0.00
Total Fund 100 General Fund	39,076,576	39,809,545	52,114,220	0.00	43,173,747	0.00	0	0	0.00

Resources Report

	2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2025-26 Adopted FTE	2026-27 Proposed	2026-27 Proposed FTE	2026-27 Approved	2026-27 Adopted	2026-27 Adopted FTE
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Grand Totals:	39,076,576	39,809,545	52,114,220	0.00	43,173,747	0.00	0	0	0.00
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Jackson County School District 5
Ashland School District Ashland, OR 97520

Requirements Report

			2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2025-26 Adopted FTE	2026-27 Proposed	2026-27 Proposed FTE	2026-27 Approved	2026-27 Adopted	2026-27 Adopted FTE
Fund	100	General Fund									
Function	1111	Primary, K-5									
100		*Salaries	4,182,609	3,492,186	3,427,142	48.08	3,244,970	43.71	0	0	0.00
200		*Employee Benefits	2,817,404	2,475,819	2,512,972	0.00	2,089,317	0.00	0	0	0.00
300		*Purchased Services	278,577	194,777	106,600	0.00	175,300	0.00	0	0	0.00
400		*Supplies & Materials	81,985	153,191	81,418	0.00	120,436	0.00	0	0	0.00
600		*Other Objects	285	0	0	0.00	0	0.00	0	0	0.00
Total Function	1111	Primary, K-5	7,360,860	6,315,973	6,128,132	48.08	5,630,022	43.71	0	0	0.00
Function	1113	Elementary Extracurricular									
100		*Salaries	5,981	5,422	5,616	0.00	0	0.00	0	0	0.00
200		*Employee Benefits	2,218	2,038	2,442	0.00	0	0.00	0	0	0.00
400		*Supplies & Materials	0	2,704	1,000	0.00	1,000	0.00	0	0	0.00
Total Function	1113	Elementary Extracurricular	8,199	10,164	9,058	0.00	1,000	0.00	0	0	0.00
Function	1121	Middle School Programs									
100		*Salaries	2,394,235	2,236,819	1,982,717	26.15	2,198,782	29.01	0	0	0.00
200		*Employee Benefits	1,531,371	1,517,185	1,366,738	0.00	1,367,217	0.00	0	0	0.00
300		*Purchased Services	120,878	88,623	54,500	0.00	132,878	0.00	0	0	0.00
400		*Supplies & Materials	78,019	108,093	101,358	0.00	152,400	0.00	0	0	0.00
600		*Other Objects	570	0	300	0.00	0	0.00	0	0	0.00
Total Function	1121	Middle School Programs	4,125,072	3,950,719	3,505,613	26.15	3,851,278	29.01	0	0	0.00
Function	1122	Middle School Extracurricular									
100		*Salaries	157,312	161,194	660,573	0.00	144,898	0.88	0	0	0.00

Requirements Report

Fund	2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2025-26 Adopted FTE	2026-27 Proposed	2026-27 Proposed FTE	2026-27 Approved	2026-27 Adopted	2026-27 Adopted FTE	
Fund 100	General Fund									
200	*Employee Benefits	54,149	55,654	71,753	0.00	62,782	0.00	0	0	0.00
300	*Purchased Services	15,756	14,189	14,495	0.00	15,940	0.00	0	0	0.00
400	*Supplies & Materials	5,905	5,863	4,970	0.00	4,450	0.00	0	0	0.00
600	*Other Objects	285	270	135	0.00	635	0.00	0	0	0.00
Total Function 1122	Middle School Extracurricular	233,407	237,170	261,926	0.00	228,705	0.88	0	0	0.00
Function 1131	High School Programs									
100	*Salaries	3,111,898	2,898,565	3,126,470	38.66	3,359,967	41.67	0	0	0.00
200	*Employee Benefits	1,890,261	1,851,665	2,030,885	0.00	2,268,673	0.00	0	0	0.00
300	*Purchased Services	188,060	194,472	95,900	0.00	200,440	0.00	0	0	0.00
400	*Supplies & Materials	110,846	140,676	315,354	0.00	221,910	0.00	0	0	0.00
600	*Other Objects	1,623	(25)	0	0.00	0	0.00	0	0	0.00
Total Function 1131	High School Programs	5,302,687	5,085,353	5,568,609	38.66	6,050,990	41.67	0	0	0.00
Function 1132	High School Extracurricular									
100	*Salaries	459,181	418,601	510,220	2.00	435,833	2.00	0	0	0.00
200	*Employee Benefits	143,026	134,327	246,832	0.00	216,625	0.00	0	0	0.00
300	*Purchased Services	149,208	181,009	106,560	0.00	108,463	0.00	0	0	0.00
400	*Supplies & Materials	39,163	44,982	76,400	0.00	53,022	0.00	0	0	0.00
600	*Other Objects	19,831	10,416	5,400	0.00	5,670	0.00	0	0	0.00
Total Function 1132	High School Extracurricular	810,409	789,334	945,412	2.00	819,613	2.00	0	0	0.00
Function 1210	Talented and Gifted (TAG)									
100	*Salaries	5,000	6,000	2,130	0.00	6,000	0.00	0	0	0.00
200	*Employee Benefits	1,841	2,393	895	0.00	2,390	0.00	0	0	0.00
400	*Supplies & Materials	270	541	67 545	0.00	1,000	0.00	0	0	0.00

Requirements Report

Fund	2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2025-26 Adopted FTE	2026-27 Proposed	2026-27 Proposed FTE	2026-27 Approved	2026-27 Adopted	2026-27 Adopted	2026-27 Adopted FTE	
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Fund 100	General Fund										
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Total Function	1210	Talented and Gifted (TAG)	7,111	8,934	3,570	0.00	9,390	0.00	0	0	0.00
Function	1220	Restrictive Programs for Students W/ Disabilities									
100		*Salaries	42,235	36,431	44,920	1.31	15,950	0.44	0	0	0.00
200		*Employee Benefits	24,518	29,056	39,485	0.00	11,020	0.00	0	0	0.00
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Total Function	1220	Restrictive Programs for Students W/ Disabilities	66,754	65,487	84,405	1.31	26,969	0.44	0	0	0.00
Function	1227	Extended School Year Programs									
100		*Salaries	3,031	1,793	0	0.00	0	0.00	0	0	0.00
200		*Employee Benefits	1,283	688	0	0.00	0	0.00	0	0	0.00
300		*Purchased Services	0	480	480	0.00	2,000	0.00	0	0	0.00
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Total Function	1227	Extended School Year Programs	4,314	2,961	480	0.00	2,000	0.00	0	0	0.00
Function	1250	Programs for Students with Disabilities									
100		*Salaries	2,022,314	2,104,539	1,934,664	40.75	2,083,847	40.00	0	0	0.00
200		*Employee Benefits	1,415,984	1,533,983	1,727,207	0.00	1,409,069	0.00	0	0	0.00
300		*Purchased Services	134,549	653,383	92,400	0.00	121,008	0.00	0	0	0.00
400		*Supplies & Materials	18,398	14,474	15,250	0.00	2,775	0.00	0	0	0.00
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Total Function	1250	Programs for Students with Disabilities	3,591,245	4,306,378	3,769,521	40.75	3,616,698	40.00	0	0	0.00
Function	1280	Alternative Education									
100		*Salaries	1,081,469	938,738	986,639	12.07	1,141,980	14.96	0	0	0.00
200		*Employee Benefits	686,160	641,328	688,819	0.00	731,587	0.00	0	0	0.00
300		*Purchased Services	38,399	39,249	24,000	0.00	29,050	0.00	0	0	0.00
400		*Supplies & Materials	79,999	10,978	18,425	0.00	16,312	0.00	0	0	0.00
600		*Other Objects	437	366	68 250	0.00	263	0.00	0	0	0.00

Requirements Report

		2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2025-26 Adopted FTE	2026-27 Proposed	2026-27 Proposed FTE	2026-27 Approved	2026-27 Adopted	2026-27 Adopted FTE
Fund 100	General Fund									
Total Function 1280	Alternative Education	1,886,464	1,630,660	1,718,133	12.07	1,919,191	14.96	0	0	0.00
Function 1291	English Second Language Programs									
100	*Salaries	137,432	70,451	70,583	0.81	80,464	0.87	0	0	0.00
200	*Employee Benefits	77,048	47,241	46,621	0.00	48,933	0.00	0	0	0.00
300	*Purchased Services	6,554	5,413	181,800	0.00	8,818	0.00	0	0	0.00
400	*Supplies & Materials	1,668	1,400	1,400	0.00	2,500	0.00	0	0	0.00
Total Function 1291	English Second Language Programs	222,701	124,505	300,404	0.81	140,714	0.87	0	0	0.00
Function 1400	Summer School Programs									
100	*Salaries	0	1,772	0	0.00	0	0.00	0	0	0.00
200	*Employee Benefits	0	706	0	0.00	0	0.00	0	0	0.00
Total Function 1400	Summer School Programs	0	2,477	0	0.00	0	0.00	0	0	0.00
Major Function 1000		23,619,223	22,530,117	22,295,263	169.83	22,296,570	173.53	0	0	0.00
Function 2110	Attendance and Social Work Services									
100	*Salaries	25,618	30,254	32,935	1.00	36,540	1.00	0	0	0.00
200	*Employee Benefits	22,792	29,455	35,053	0.00	29,697	0.00	0	0	0.00
300	*Purchased Services	282	597	200	0.00	0	0.00	0	0	0.00
Total Function 2110	Attendance and Social Work Services	48,692	60,307	68,188	1.00	66,237	1.00	0	0	0.00
Function 2120	Guidance Services									
100	*Salaries	450,582	438,828	490,305	7.00	443,831	6.10	0	0	0.00
200	*Employee Benefits	318,898	303,596	351,871	0.00	265,592	0.00	0	0	0.00
300	*Purchased Services	24,341	1,580	500	0.00	1,000	0.00	0	0	0.00
400	*Supplies & Materials	1,469	25	69	0.00	550	0.00	0	0	0.00

Requirements Report

			2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2025-26 Adopted FTE	2026-27 Proposed	2026-27 Proposed FTE	2026-27 Approved	2026-27 Adopted	2026-27 Adopted FTE
Fund 100	General Fund										
Total Function 2120	Guidance Services		795,290	744,028	843,276	7.00	710,972	6.10	0	0	0.00
Function 2130	Health Services										
100	*Salaries		0	106,185	312,222	3.67	132,167	1.80	0	0	0.00
200	*Employee Benefits		0	51,186	162,133	0.00	86,826	0.00	0	0	0.00
300	*Purchased Services		310,403	0	0	0.00	0	0.00	0	0	0.00
400	*Supplies & Materials		130	42	175	0.00	1,000	0.00	0	0	0.00
Total Function 2130	Health Services		310,533	157,414	474,530	3.67	219,993	1.80	0	0	0.00
Function 2140	Psychological Services										
100	*Salaries		0	0	83,905	1.00	112,797	1.00	0	0	0.00
200	*Employee Benefits		0	0	33,553	0.00	72,973	0.00	0	0	0.00
300	*Purchased Services		51,036	0	0	0.00	0	0.00	0	0	0.00
400	*Supplies & Materials		3,152	154	154	0.00	1,000	0.00	0	0	0.00
Total Function 2140	Psychological Services		54,188	154	117,612	1.00	186,770	1.00	0	0	0.00
Function 2150	Speech Pathology & Audiology Services										
100	*Salaries		146,795	72,122	77,782	1.75	30,909	0.88	0	0	0.00
200	*Employee Benefits		112,910	75,191	55,704	0.00	28,670	0.00	0	0	0.00
300	*Purchased Services		120	(147,494)	143,000	0.00	455,000	0.00	0	0	0.00
400	*Supplies & Materials		5,177	180	425	0.00	2,700	0.00	0	0	0.00
Total Function 2150	Speech Pathology & Audiology Services		265,003	0	276,911	1.75	517,280	0.88	0	0	0.00
Function 2190	Service Direction, Student Support Services										
100	*Salaries		300,007	297,169	294,675	2.75	292,626	2.90	0	0	0.00
200	*Employee Benefits		189,740	187,549	212,194	0.00	172,598	0.00	0	0	0.00

Requirements Report

			2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2025-26 Adopted FTE	2026-27 Proposed	2026-27 Proposed FTE	2026-27 Approved	2026-27 Adopted	2026-27 Adopted FTE
Fund 100	General Fund										
300	*Purchased Services		15,495	6,416	12,671	0.00	20,600	0.00	0	0	0.00
400	*Supplies & Materials		6,032	1,244	950	0.00	5,000	0.00	0	0	0.00
600	*Other Objects		484	200	200	0.00	1,500	0.00	0	0	0.00
Total Function 2190	Service Direction, Student Support Services		511,758	492,578	520,690	2.75	492,324	2.90	0	0	0.00
Function 2210	Improvement of Instruction Services										
100	*Salaries		60,667	111,692	69,602	0.40	74,363	0.40	0	0	0.00
200	*Employee Benefits		36,296	68,342	42,837	0.00	37,808	0.00	0	0	0.00
300	*Purchased Services		3,591	125	150	0.00	6,000	0.00	0	0	0.00
400	*Supplies & Materials		2,070	595	3,500	0.00	3,500	0.00	0	0	0.00
Total Function 2210	Improvement of Instruction Services		102,623	180,754	116,089	0.40	121,672	0.40	0	0	0.00
Function 2220	Library Services										
100	*Salaries		218,243	134,521	137,745	3.70	97,791	2.70	0	0	0.00
200	*Employee Benefits		189,206	119,547	120,431	0.00	69,517	0.00	0	0	0.00
300	*Purchased Services		953	6,052	3,500	0.00	7,750	0.00	0	0	0.00
400	*Supplies & Materials		10,940	2,876	8,000	0.00	8,490	0.00	0	0	0.00
600	*Other Objects		41	0	0	0.00	0	0.00	0	0	0.00
Total Function 2220	Library Services		419,383	262,995	269,676	3.70	183,549	2.70	0	0	0.00
Function 2230	Assessment and Testing										
300	*Purchased Services		4,840	2,322	2,200	0.00	2,800	0.00	0	0	0.00
400	*Supplies & Materials		86,317	(2,322)	84,650	0.00	88,000	0.00	0	0	0.00
Total Function 2230	Assessment and Testing		91,157	0	86,850	0.00	90,800	0.00	0	0	0.00
Function 2240	Instructional Staff Development				71						

Requirements Report

			2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2025-26 Adopted FTE	2026-27 Proposed	2026-27 Proposed FTE	2026-27 Approved	2026-27 Adopted	2026-27 Adopted FTE
Fund 100	General Fund										
100	*Salaries		14,788	505	139	0.00	0	0.00	0	0	0.00
200	*Employee Benefits		5,871	190	62	0.00	0	0.00	0	0	0.00
300	*Purchased Services		64,794	7,745	12,372	0.00	46,100	0.00	0	0	0.00
400	*Supplies & Materials		2,275	0	200	0.00	0	0.00	0	0	0.00
600	*Other Objects		17,943	9,670	10,000	0.00	15,000	0.00	0	0	0.00
Total Function 2240	Instructional Staff Development		105,671	18,110	22,773	0.00	61,100	0.00	0	0	0.00
Function 2310	Board of Education Services										
100	*Salaries		15,580	656	0	0.00	0	0.00	0	0	0.00
200	*Employee Benefits		6,127	2,199	0	0.00	0	0.00	0	0	0.00
300	*Purchased Services		206,438	164,856	146,350	0.00	130,000	0.00	0	0	0.00
400	*Supplies & Materials		2,857	2,617	2,500	0.00	0	0.00	0	0	0.00
600	*Other Objects		103,353	109,713	72,705	0.00	120,842	0.00	0	0	0.00
Total Function 2310	Board of Education Services		334,356	280,041	221,555	0.00	250,842	0.00	0	0	0.00
Function 2320	Executive Administration Services										
100	*Salaries		293,146	281,445	287,570	2.00	298,927	2.00	0	0	0.00
200	*Employee Benefits		147,269	136,251	151,206	0.00	137,332	0.00	0	0	0.00
300	*Purchased Services		36,008	38,188	19,600	0.00	0	0.00	0	0	0.00
400	*Supplies & Materials		18,912	10,031	8,675	0.00	0	0.00	0	0	0.00
600	*Other Objects		2,638	3,485	2,800	0.00	0	0.00	0	0	0.00
Total Function 2320	Executive Administration Services		497,973	469,400	469,851	2.00	436,259	2.00	0	0	0.00
Function 2410	Office of the Principal Services										
100	*Salaries		1,867,164	1,761,990	1,779,929	22.49	1,843,378	22.16	0	0	0.00
200	*Employee Benefits		1,204,666	1,135,264	1,233,752	0.00	1,073,192	0.00	0	0	0.00

Requirements Report

		2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2025-26 Adopted FTE	2026-27 Proposed	2026-27 Proposed FTE	2026-27 Approved	2026-27 Adopted	2026-27 Adopted FTE
Fund 100	General Fund									
300	*Purchased Services	117,872	91,516	62,136	0.00	81,651	0.00	0	0	0.00
400	*Supplies & Materials	34,085	15,309	13,622	0.00	26,772	0.00	0	0	0.00
600	*Other Objects	9,083	4,297	250	0.00	250	0.00	0	0	0.00
Total Function 2410	Office of the Principal Services	3,232,871	3,008,376	3,089,689	22.49	3,025,244	22.16	0	0	0.00
Function 2490	Other Support Services									
100	*Salaries	117,974	78,929	86,631	1.00	0	0.00	0	0	0.00
200	*Employee Benefits	69,261	50,299	57,098	0.00	0	0.00	0	0	0.00
Total Function 2490	Other Support Services	187,235	129,228	143,729	1.00	0	0.00	0	0	0.00
Function 2520	Fiscal Services									
100	*Salaries	392,778	380,783	361,310	4.00	378,398	4.00	0	0	0.00
200	*Employee Benefits	260,535	241,973	232,093	0.00	204,428	0.00	0	0	0.00
300	*Purchased Services	48,063	15,948	14,950	0.00	12,050	0.00	0	0	0.00
400	*Supplies & Materials	62,039	60,941	61,250	0.00	66,500	0.00	0	0	0.00
600	*Other Objects	21,977	216,882	20,400	0.00	13,500	0.00	0	0	0.00
Total Function 2520	Fiscal Services	785,392	916,526	690,003	4.00	674,876	4.00	0	0	0.00
Function 2540	Operation & Maintenance of Plant Services									
100	*Salaries	1,222,840	1,283,222	1,374,274	26.25	1,597,223	29.25	0	0	0.00
200	*Employee Benefits	870,060	882,134	978,338	0.00	934,520	0.00	0	0	0.00
300	*Purchased Services	1,587,325	1,490,552	1,307,350	0.00	1,367,660	0.00	0	0	0.00
400	*Supplies & Materials	276,704	150,953	99,000	0.00	113,000	0.00	0	0	0.00
500	*Capital Outlay	0	34,895	0	0.00	8,908	0.00	0	0	0.00
600	*Other Objects	399,018	396,430	458,142	0.00	562,216	0.00	0	0	0.00
Total Function 2540	Operation & Maintenance of Plant Services	4,355,947	4,238,184	4,217,104	26.25	4,583,527	29.25	0	0	0.00

Requirements Report

		2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2025-26 Adopted FTE	2026-27 Proposed	2026-27 Proposed FTE	2026-27 Approved	2026-27 Adopted	2026-27 Adopted FTE	
Fund	100	General Fund									
Function	2543	Care & Upkeep of Grounds Services									
100		*Salaries	2,044	1,544	0	0.00	0	0.00	0	0	0.00
200		*Employee Benefits	206	155	0	0.00	0	0.00	0	0	0.00
300		*Purchased Services	3,338	8,062	5,500	0.00	8,500	0.00	0	0	0.00
400		*Supplies & Materials	29,143	26,118	16,500	0.00	33,750	0.00	0	0	0.00
Total Function	2543	Care & Upkeep of Grounds Services	34,731	35,880	22,000	0.00	42,250	0.00	0	0	0.00
Function	2550	Student Transportation Services									
100		*Salaries	670,925	559,844	484,234	11.09	469,221	12.44	0	0	0.00
200		*Employee Benefits	464,006	414,903	413,842	0.00	309,751	0.00	0	0	0.00
300		*Purchased Services	121,695	90,055	106,300	0.00	71,800	0.00	0	0	0.00
400		*Supplies & Materials	291,927	176,026	142,000	0.00	163,790	0.00	0	0	0.00
500		*Capital Outlay	0	6,272	6,000	0.00	0	0.00	0	0	0.00
600		*Other Objects	38,601	190,319	38,000	0.00	47,599	0.00	0	0	0.00
Total Function	2550	Student Transportation Services	1,587,154	1,437,419	1,190,376	11.09	1,062,161	12.44	0	0	0.00
Function	2640	Staff Services									
100		*Salaries	264,098	145,187	166,513	2.35	262,489	3.60	0	0	0.00
200		*Employee Benefits	162,887	92,256	104,142	0.00	1,181,261	0.00	0	0	0.00
300		*Purchased Services	52,001	45,892	188,500	0.00	119,825	0.00	0	0	0.00
400		*Supplies & Materials	30,000	33,105	28,100	0.00	31,500	0.00	0	0	0.00
600		*Other Objects	10,120	7,730	6,600	0.00	7,500	0.00	0	0	0.00
Total Function	2640	Staff Services	519,107	324,170	493,855	2.35	1,602,575	3.60	0	0	0.00
Function	2660	Technology Services									

Requirements Report

			2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2025-26 Adopted FTE	2026-27 Proposed	2026-27 Proposed FTE	2026-27 Approved	2026-27 Adopted	2026-27 Adopted FTE
Fund 100	General Fund										
100	*Salaries		912,060	871,773	860,761	10.00	886,771	10.00	0	0	0.00
200	*Employee Benefits		603,474	534,048	542,782	0.00	486,219	0.00	0	0	0.00
300	*Purchased Services		144,138	140,859	113,100	0.00	113,100	0.00	0	0	0.00
400	*Supplies & Materials		356,447	422,984	544,800	0.00	470,800	0.00	0	0	0.00
600	*Other Objects		104,739	103,819	0	0.00	103,000	0.00	0	0	0.00
Total Function 2660	Technology Services		2,120,858	2,073,483	2,061,443	10.00	2,059,889	10.00	0	0	0.00
Function 2700	Supplemental Retirement Program										
100	*Salaries		30,891	40,815	39,150	0.00	31,526	0.00	0	0	0.00
200	*Employee Benefits		231,187	285,951	278,154	0.00	161,733	0.00	0	0	0.00
Total Function 2700	Supplemental Retirement Program		262,078	326,766	317,304	0.00	193,259	0.00	0	0	0.00
Major Function 2000	*Support Services		16,621,998	15,155,812	15,713,504	100.45	16,581,578	100.23	0	0	0.00
Function 5120	Short-Term Debt Service										
600	*Other Objects		0	0	10,220,000	0.00	1,031,982	0.00	0	0	0.00
Total Function 5120	Short-Term Debt Service		0	0	10,220,000	0.00	1,031,982	0.00	0	0	0.00
Function 5200	Transfers of Funds										
700	*Transfers		6,484	500,000	650,000	0.00	270,000	0.00	0	0	0.00
Total Function 5200	Transfers of Funds		6,484	500,000	650,000	0.00	270,000	0.00	0	0	0.00
Major Function 5000	Other Uses		6,484	500,000	10,870,000	0.00	1,301,982	0.00	0	0	0.00
Function 6000	Contingencies										
800	*Planned Reserves		0	0	2,000,000	0.00	750,000	0.00	0	0	0.00
Total Function 6000	Contingencies		0	0	2,000,000	0.00	750,000	0.00	0	0	0.00
Major Function 6000	Contingencies		0	0	2,000,000	0.00	750,000	0.00	0	0	0.00

Requirements Report

			2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2025-26 Adopted FTE	2026-27 Proposed	2026-27 Proposed FTE	2026-27 Approved	2026-27 Adopted	2026-27 Adopted FTE
<hr/>											
Fund	100	General Fund									
<hr/>											
Function	7000	Unappropriated Ending Fund Balance									
800		*Planned Reserves	0	0	1,235,453	0.00	2,243,617	0.00	0	0	0.00
<hr/>											
Total Function	7000	Unappropriated Ending Fund Balance	0	0	1,235,453	0.00	2,243,617	0.00	0	0	0.00
<hr/>											
Major Function	7000	Unappropriated Ending Fund Balance	0	0	1,235,453	0.00	2,243,617	0.00	0	0	0.00
<hr/>											
Total Fund	100	General Fund	40,247,705	38,185,929	52,114,220	270.29	43,173,747	273.75	0	0	0.00

Requirements Report

	2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2025-26 Adopted FTE	2026-27 Proposed	2026-27 Proposed FTE	2026-27 Approved	2026-27 Adopted	2026-27 Adopted FTE
Grand Totals:	40,247,705	38,185,929	52,114,220	270.29	43,173,747	273.75	0	0	0.00

Youth Athletic and Academics Levy History

YAAL Collection History



YAAL Expenditures

Program	2026.2027 Budget	2025.2026 Budget
1111- Primary Education	\$ 793,056	\$ 855,037
1113 - Elementary Extra Curricular		\$ 5,058
1121 - MS Programs	\$ 884,441	\$ 763,616
1122 - MS Extra Curricular	\$ 355,094	\$ 342,826
1131 - HS Programs	\$ 1,333,513	\$ 1,373,233
1132 - HS Extra Curricular	\$ 899,118	\$ 816,652
1210 - Talented and Gifted	\$ 8,360	\$ 3,025
1280 Alternative Education	\$ 217,426	\$ 143,841
1291 - English Second Language	\$ 127,286	\$ 126,229
2120 - Guidance Services	\$ 384,406	\$ 373,183
	\$ 5,002,700	\$ 4,802,700



119 Athletic Positions
 78 Activities Positions
 32 Academic FTE

PROGRAMS SUPPORTED BY THE YAAL

Project	Description
0 Total	General Teaching Staff, Counselors, etc.
50 Total	Department Heads
500 Total	General Athletics
501 Total	Football
502 Total	Girls Volleyball
503 Total	Boys Soccer
504 Total	Girls Soccer
505 Total	Cross Country
506 Total	Cheer
507 Total	Boys Basketball
508 Total	Girls Basketball
509 Total	Swimming
510 Total	Wrestling
511 Total	Baseball
512 Total	Softball
513 Total	Track
514 Total	Boys Tennis
515 Total	Girls Tennis
516 Total	Boys Golf
517 Total	Girls Golf
518 Total	Ultimate Frisbee
522 Total	Boys Volleyball
525 Total	Weight Room
526 Total	Intramurals
527 Total	Water Polo
529 Total	Snowboarding
530 Total	Alpine Ski
531 Total	Nordic Ski
532 Total	Crew
533 Total	Equestrian
545 Total	ASB Black Student Union
546 Total	ASB Native American Student Union
547 Total	ASB Asian Student Union
548 Total	ASB Latine and Hispanic Student Union
551 Total	Academic Advisors
552 Total	Yearbook
553 Total	Brain Bowl
554 Total	Scavenger Hunt
555 Total	Science Bowl
556 Total	Band
557 Total	Orchestra
558 Total	Choir
559 Total	Overall Music
561 Total	Debate
562 Total	Drama
565 Total	Leadership
566 Total	Math Bowl
567 Total	Model UN
569 Total	Newspaper
578 Total	Robotcs Club
580 Total	National Arts Honor Society
587 Total	QSA Club
595 Total	DECA
803 Total	Art Classes

Jackson County School District 5
Ashland School District Ashland, OR 97520

Resources Report

	2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2025-26 Adopted FTE	2026-27 Proposed	2026-27 Proposed FTE	2026-27 Approved	2026-27 Adopted	2026-27 Adopted FTE
Fund 105 Fund-Raising (General Fund)									
1710 Admissions	37,571	26,603	48,423	0.00	35,100	0.00	0	0	0.00
1740 Fees	27,879	36,091	29,058	0.00	31,077	0.00	0	0	0.00
1760 Fundraising	103,862	135,975	114,468	0.00	111,358	0.00	0	0	0.00
1790 Other Extracurricular Activities	80	113	0	0.00	0	0.00	0	0	0.00
1920 Contributions & Donations/Private	97,966	60,111	93,231	0.00	98,230	0.00	0	0	0.00
1940 Services Provided Other LEAs	12,649	14,855	12,649	0.00	14,098	0.00	0	0	0.00
1990 Miscellaneous	15,480	20,154	13,916	0.00	15,177	0.00	0	0	0.00
1000 Revenue From Local Sources	295,488	293,901	311,745	0.00	305,040	0.00	0	0	0.00
5400 Resources-Beginning Fund Bal	393,576	438,936	118,093	0.00	512,111	0.00	0	0	0.00
5000 *Revenue from Other Sources	393,576	438,936	118,093	0.00	512,111	0.00	0	0	0.00
Total Fund 105 Fund-Raising (General Fund)	689,064	732,836	429,838	0.00	817,151	0.00	0	0	0.00

Resources Report

	2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2025-26 Adopted FTE	2026-27 Proposed	2026-27 Proposed FTE	2026-27 Approved	2026-27 Adopted	2026-27 Adopted FTE
Grand Totals:	689,064	732,836	429,838	0.00	817,151	0.00	0	0	0.00

Jackson County School District 5
Ashland School District Ashland, OR 97520

Requirements Report

			2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2025-26 Adopted FTE	2026-27 Proposed	2026-27 Proposed FTE	2026-27 Approved	2026-27 Adopted	2026-27 Adopted FTE
Fund 105	Fund-Raising (General Fund)										
Function 1111	Primary, K-5										
300	*Purchased Services		1,145	1,589	400	0.00	5,000	0.00	0	0	0.00
400	*Supplies & Materials		17,309	7,113	114,600	0.00	40,835	0.00	0	0	0.00
Total Function 1111 Primary, K-5			18,454	8,702	115,000	0.00	45,835	0.00	0	0	0.00
Function 1113	Elementary Extracurricular										
400	*Supplies & Materials		367	34	3,100	0.00	2,845	0.00	0	0	0.00
Total Function 1113 Elementary Extracurricular			367	34	3,100	0.00	2,845	0.00	0	0	0.00
Function 1121	Middle School Programs										
100	*Salaries		0	916	0	0.00	13,624	0.00	0	0	0.00
200	*Employee Benefits		0	161	0	0.00	0	0.00	0	0	0.00
300	*Purchased Services		3,781	2,111	7,050	0.00	8,988	0.00	0	0	0.00
400	*Supplies & Materials		9,870	19,937	21,000	0.00	132,415	0.00	0	0	0.00
600	*Other Objects		0	384	500	0.00	0	0.00	0	0	0.00
Total Function 1121 Middle School Programs			13,650	23,509	28,550	0.00	155,027	0.00	0	0	0.00
Function 1122	Middle School Extracurricular										
100	*Salaries		500	4,504	0	0.00	8,715	0.00	0	0	0.00
200	*Employee Benefits		42	381	0	0.00	0	0.00	0	0	0.00
300	*Purchased Services		1,610	2,276	2,050	0.00	5,000	0.00	0	0	0.00
400	*Supplies & Materials		9,563	6,275	17,250	0.00	45,076	0.00	0	0	0.00
600	*Other Objects		1,314	241	500	0.00	0	0.00	0	0	0.00
Total Function 1122 Middle School Extracurricular			13,030	13,677	83,980	0.00	58,791	0.00	0	0	0.00

Requirements Report

			2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2025-26 Adopted FTE	2026-27 Proposed	2026-27 Proposed FTE	2026-27 Approved	2026-27 Adopted	2026-27 Adopted FTE
Fund 105	Fund-Raising (General Fund)										
Function 1131	High School Programs										
100	*Salaries		0	0	0	0.00	10,000	0.00	0	0	0.00
200	*Employee Benefits		0	0	0	0.00	843	0.00	0	0	0.00
300	*Purchased Services		2,626	3,382	2,626	0.00	13,661	0.00	0	0	0.00
400	*Supplies & Materials		21,128	26,322	37,002	0.00	99,107	0.00	0	0	0.00
600	*Other Objects		1,391	1,615	2,491	0.00	0	0.00	0	0	0.00
Total Function 1131	High School Programs		25,145	31,319	42,119	0.00	123,611	0.00	0	0	0.00
Function 1132	High School Extracurricular										
100	*Salaries		1,896	10,163	6,348	0.00	12,512	0.00	0	0	0.00
200	*Employee Benefits		753	4,018	2,666	0.00	8,562	0.00	0	0	0.00
300	*Purchased Services		39,951	62,432	45,164	0.00	149,810	0.00	0	0	0.00
400	*Supplies & Materials		96,300	82,614	112,973	0.00	193,055	0.00	0	0	0.00
600	*Other Objects		18,635	14,249	22,135	0.00	14,000	0.00	0	0	0.00
Total Function 1132	High School Extracurricular		157,536	173,476	189,286	0.00	377,939	0.00	0	0	0.00
Function 1250	Programs for Students with Disabilities										
400	*Supplies & Materials		0	0	0	0.00	8,500	0.00	0	0	0.00
Total Function 1250	Programs for Students with Disabilities		0	0	0	0.00	8,500	0.00	0	0	0.00
Function 1280	Alternative Education										
100	*Salaries		0	0	0	0.00	1,500	0.00	0	0	0.00
300	*Purchased Services		0	1,144	0	0.00	499	0.00	0	0	0.00
400	*Supplies & Materials		700	2,179	15,093	0.00	11,935	0.00	0	0	0.00
Total Function 1280	Alternative Education		700	3,323	15,093	0.00	13,934	0.00	0	0	0.00

Requirements Report

			2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2025-26 Adopted FTE	2026-27 Proposed	2026-27 Proposed FTE	2026-27 Approved	2026-27 Adopted	2026-27 Adopted FTE
Fund 105	Fund-Raising (General Fund)										
Major Function 1000			228,883	254,039	412,948	0.00	786,481	0.00	0	0	0.00
Function 2220	Library Services										
400	*Supplies & Materials		1,810	732	2,000	0.00	4,460	0.00	0	0	0.00
Total Function 2220	Library Services		1,810	732	2,000	0.00	4,460	0.00	0	0	0.00
Function 2240	Instructional Staff Development										
300	*Purchased Services		12,892	6,513	4,500	0.00	6,750	0.00	0	0	0.00
Total Function 2240	Instructional Staff Development		12,892	6,513	4,500	0.00	6,750	0.00	0	0	0.00
Function 2410	Office of the Principal Services										
400	*Supplies & Materials		0	150	3,490	0.00	4,045	0.00	0	0	0.00
Total Function 2410	Office of the Principal Services		0	150	3,490	0.00	4,045	0.00	0	0	0.00
Function 2490	Other Support Services										
400	*Supplies & Materials		847	6,085	2,000	0.00	2,476	0.00	0	0	0.00
Total Function 2490	Other Support Services		847	6,085	2,000	0.00	2,476	0.00	0	0	0.00
Major Function 2000	*Support Services		15,549	13,480	11,990	0.00	17,731	0.00	0	0	0.00
Function 3300	Community Services										
300	*Purchased Services		17	0	0	0.00	0	0.00	0	0	0.00
400	*Supplies & Materials		5,271	5,585	4,900	0.00	12,939	0.00	0	0	0.00
Total Function 3300	Community Services		5,288	5,585	4,900	0.00	12,939	0.00	0	0	0.00
Major Function 3000	*Enterprise & Community Services		5,288	5,585	4,900	0.00	12,939	0.00	0	0	0.00
Function 5300	Apportionment of Funds										
700	*Transfers		0	3,000	0	0.00	0	0.00	0	0	0.00
Total Function 5300	Apportionment of Funds		0	3,000	85 0	0.00	0	0.00	0	0	0.00

Requirements Report

		2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2025-26 Adopted FTE	2026-27 Proposed	2026-27 Proposed FTE	2026-27 Approved	2026-27 Adopted	2026-27 Adopted FTE
Fund 105	Fund-Raising (General Fund)									
	Major Function 5000	0	3,000	0	0.00	0	0.00	0	0	0.00
	Other Uses									
Total Fund 105	Fund-Raising (General Fund)	249,720	276,104	429,838	0.00	817,151	0.00	0	0	0.00

Requirements Report

	2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2025-26 Adopted FTE	2026-27 Proposed	2026-27 Proposed FTE	2026-27 Approved	2026-27 Adopted	2026-27 Adopted FTE
Grand Totals:	249,720	276,104	429,838	0.00	817,151	0.00	0	0	0.00

Jackson County School District 5
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Resources Report

		2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2025-26 Adopted FTE	2026-27 Proposed	2026-27 Proposed FTE	2026-27 Approved	2026-27 Adopted	2026-27 Adopted FTE
Fund 110	Class Fees Fund (General Fund)									
	1710 Admissions	2,144	20	2,144	0.00	2,512	0.00	0	0	0.00
	1740 Fees	112,715	118,683	121,447	0.00	89,733	0.00	0	0	0.00
	1750 Concessions	9	548	9	0.00	2,000	0.00	0	0	0.00
	1760 Fundraising	9,799	10,433	8,617	0.00	1,100	0.00	0	0	0.00
	1790 Other Extracurricular Activities	1,477	1,607	1,500	0.00	0	0.00	0	0	0.00
	1920 Contributions & Donations/Private	32,076	27,979	38,272	0.00	21,900	0.00	0	0	0.00
	1990 Miscellaneous	17,122	17,370	16,381	0.00	11,300	0.00	0	0	0.00
	1000 Revenue From Local Sources	175,343	176,640	188,370	0.00	128,545	0.00	0	0	0.00
	5400 Resources-Beginning Fund Bal	115,868	104,147	100,000	0.00	223,277	0.00	0	0	0.00
	5000 *Revenue from Other Sources	115,868	104,147	100,000	0.00	223,277	0.00	0	0	0.00
Total Fund 110	Class Fees Fund (General Fund)	291,211	280,788	288,370	0.00	351,822	0.00	0	0	0.00

Resources Report

	2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2025-26 Adopted FTE	2026-27 Proposed	2026-27 Proposed FTE	2026-27 Approved	2026-27 Adopted	2026-27 Adopted FTE
Grand Totals:	291,211	280,788	288,370	0.00	351,822	0.00	0	0	0.00

Jackson County School District 5
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Requirements Report

			2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2025-26 Adopted FTE	2026-27 Proposed	2026-27 Proposed FTE	2026-27 Approved	2026-27 Adopted	2026-27 Adopted FTE
Fund 110	Class Fees Fund (General Fund)										
Function 1111	Primary, K-5										
300	*Purchased Services		12,623	8,486	13,800	0.00	5,556	0.00	0	0	0.00
400	*Supplies & Materials		20,010	9,604	33,200	0.00	36,373	0.00	0	0	0.00
Total Function 1111 Primary, K-5			32,632	18,089	47,000	0.00	41,929	0.00	0	0	0.00
Function 1121	Middle School Programs										
100	*Salaries		0	2,834	0	0.00	0	0.00	0	0	0.00
200	*Employee Benefits		0	1,173	0	0.00	0	0.00	0	0	0.00
300	*Purchased Services		26,551	35,067	35,800	0.00	54,189	0.00	0	0	0.00
400	*Supplies & Materials		13,668	14,074	114,700	0.00	44,072	0.00	0	0	0.00
Total Function 1121 Middle School Programs			40,218	53,149	150,500	0.00	98,261	0.00	0	0	0.00
Function 1122	Middle School Extracurricular										
300	*Purchased Services		7,425	2,303	1,500	0.00	1,000	0.00	0	0	0.00
400	*Supplies & Materials		1,514	935	0	0.00	445	0.00	0	0	0.00
600	*Other Objects		426	0	0	0.00	0	0.00	0	0	0.00
Total Function 1122 Middle School Extracurricular			9,366	3,238	1,500	0.00	1,445	0.00	0	0	0.00
Function 1131	High School Programs										
300	*Purchased Services		1,745	8,203	6,000	0.00	1,294	0.00	0	0	0.00
400	*Supplies & Materials		1,195	14,954	7,071	0.00	44,095	0.00	0	0	0.00
Total Function 1131 High School Programs			2,940	23,156	13,071	0.00	45,389	0.00	0	0	0.00
Function 1132	High School Extracurricular										
100	*Salaries		0	0	90	0	9,776	0.00	0	0	0.00

Requirements Report

		2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2025-26 Adopted FTE	2026-27 Proposed	2026-27 Proposed FTE	2026-27 Approved	2026-27 Adopted	2026-27 Adopted FTE
Fund 110	Class Fees Fund (General Fund)									
200	*Employee Benefits	0	0	0	0.00	2,664	0.00	0	0	0.00
300	*Purchased Services	54,642	32,030	23,855	0.00	27,613	0.00	0	0	0.00
400	*Supplies & Materials	9,702	3,501	10,500	0.00	28,783	0.00	0	0	0.00
600	*Other Objects	686	1,578	720	0.00	4,983	0.00	0	0	0.00
Total Function 1132	High School Extracurricular	65,031	37,108	35,075	0.00	73,819	0.00	0	0	0.00
Function 1280	Alternative Education									
300	*Purchased Services	2,502	1,593	1,900	0.00	3,500	0.00	0	0	0.00
400	*Supplies & Materials	5,255	7,567	11,000	0.00	16,672	0.00	0	0	0.00
Total Function 1280	Alternative Education	7,757	9,160	12,900	0.00	20,172	0.00	0	0	0.00
Major Function 1000		157,944	143,901	260,046	0.00	281,015	0.00	0	0	0.00
Function 2220	Library Services									
300	*Purchased Services	85	0	0	0.00	0	0.00	0	0	0.00
400	*Supplies & Materials	441	0	0	0.00	0	0.00	0	0	0.00
Total Function 2220	Library Services	526	0	0	0.00	0	0.00	0	0	0.00
Function 2230	Assessment and Testing									
300	*Purchased Services	23,824	0	23,824	0.00	35,000	0.00	0	0	0.00
400	*Supplies & Materials	1,981	21,932	2,498	0.00	27,082	0.00	0	0	0.00
600	*Other Objects	0	0	2	0.00	0	0.00	0	0	0.00
Total Function 2230	Assessment and Testing	25,805	21,932	26,324	0.00	62,082	0.00	0	0	0.00
Function 2240	Instructional Staff Development									
300	*Purchased Services	0	0	2,000	0.00	4,333	0.00	0	0	0.00
Total Function 2240	Instructional Staff Development	0	0	2,000	0.00	4,333	0.00	0	0	0.00
Function 2410	Office of the Principal Services									

Requirements Report

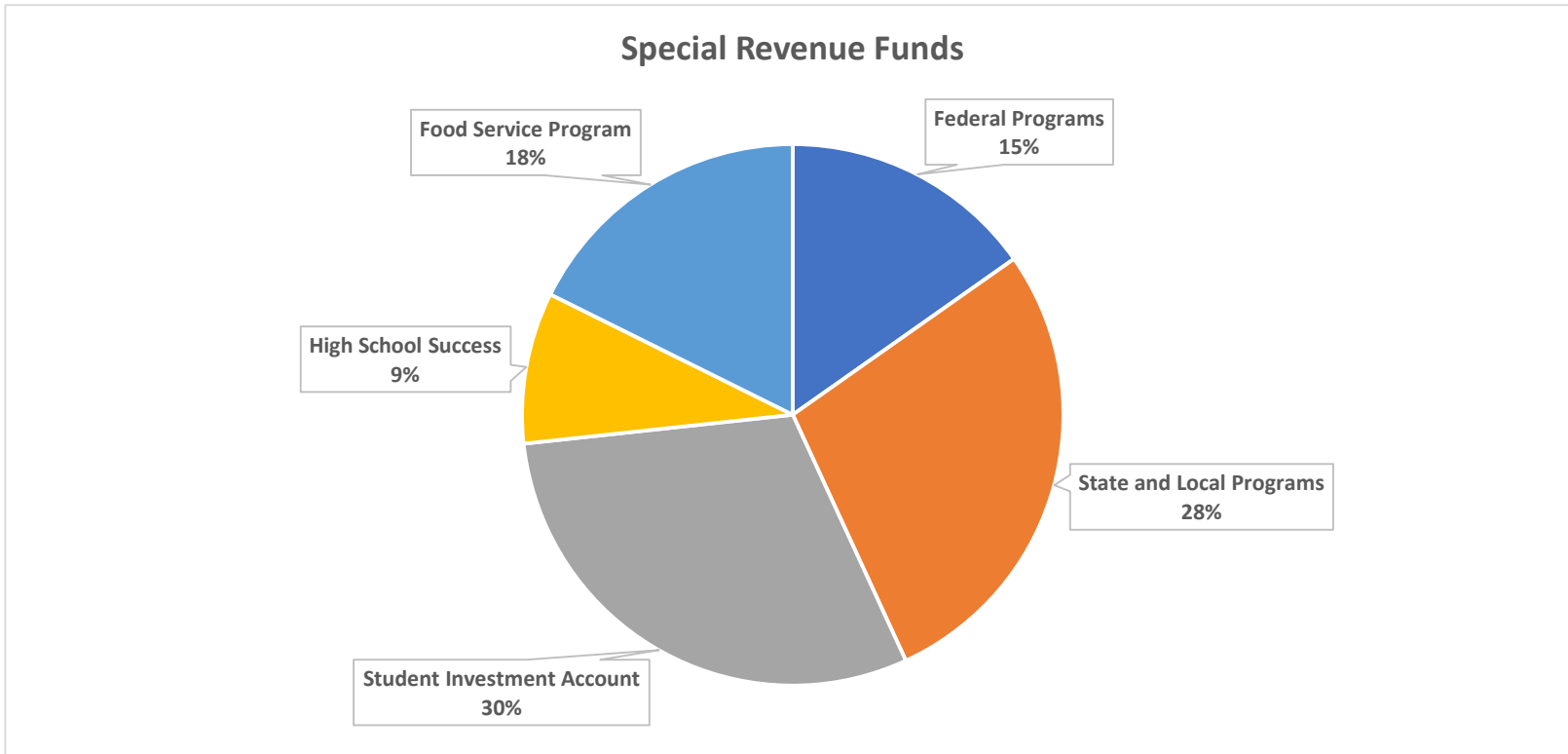
		2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2025-26 Adopted FTE	2026-27 Proposed	2026-27 Proposed FTE	2026-27 Approved	2026-27 Adopted	2026-27 Adopted FTE
Fund 110	Class Fees Fund (General Fund)									
400	*Supplies & Materials	0	0	0	0.00	4,392	0.00	0	0	0.00
Total Function 2410	Office of the Principal Services	0	0	0	0.00	4,392	0.00	0	0	0.00
Function 2550	Student Transportation Services									
300	*Purchased Services	2,789	0	0	0.00	0	0.00	0	0	0.00
Total Function 2550	Student Transportation Services	2,789	0	0	0.00	0	0.00	0	0	0.00
Major Function 2000	*Support Services	29,120	21,932	28,324	0.00	70,807	0.00	0	0	0.00
Function 5300	Apportionment of Funds									
700	*Transfers	0	599	0	0.00	0	0.00	0	0	0.00
Total Function 5300	Apportionment of Funds	0	599	0	0.00	0	0.00	0	0	0.00
Major Function 5000	Other Uses	0	599	0	0.00	0	0.00	0	0	0.00
Total Fund 110	Class Fees Fund (General Fund)	187,064	166,433	288,370	0.00	351,822	0.00	0	0	0.00

Requirements Report

	2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2025-26 Adopted FTE	2026-27 Proposed	2026-27 Proposed FTE	2026-27 Approved	2026-27 Adopted	2026-27 Adopted FTE
Grand Totals:	187,064	166,433	288,370	0.00	351,822	0.00	0	0	0.00

SPECIAL REVENUE FUNDS

Special Revenue Funds account for those funds that have a restricted purpose



SPECIAL REVENUE FUND	
Federal Programs	\$ 1,230,220
State and Local Programs	\$ 2,254,036
Student Investment Account	\$ 2,435,000
High School Success	\$ 730,879
Food Service Program	\$ 1,426,000
Total Special Revenue	\$ 8,076,135

Jackson County School District 5
Ashland School District Ashland, OR 97520

Resources Report

	2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2025-26 Adopted FTE	2026-27 Proposed	2026-27 Proposed FTE	2026-27 Approved	2026-27 Adopted	2026-27 Adopted FTE
Fund 200 Special Revenue Funds									
1610 Daily Sales	149,191	20,325	25,000	0.00	0	0.00	0	0	0.00
1630 Special Functions	952	11,686	0	0.00	0	0.00	0	0	0.00
1710 Admissions	15,085	15,523	0	0.00	8,700	0.00	0	0	0.00
1740 Fees	4,128	7,511	0	0.00	1,700	0.00	0	0	0.00
1760 Fundraising	3,921	6,106	0	0.00	523	0.00	0	0	0.00
1790 Other Extracurricular Activities	4,798	3,919	0	0.00	0	0.00	0	0	0.00
1920 Contributions & Donations/Private	67,673	158,013	498,602	0.00	925,855	0.00	0	0	0.00
1990 Miscellaneous	26,084	101,071	6,000	0.00	0	0.00	0	0	0.00
1000 Revenue From Local Sources	271,833	324,154	529,602	0.00	936,778	0.00	0	0	0.00
2199 Other Intermediate Sources	34,310	19,519	65,000	0.00	0	0.00	0	0	0.00
2000 Revenue From County Sources	34,310	19,519	65,000	0.00	0	0.00	0	0	0.00
3101 State School Fund General Support	4,778	0	0	0.00	0	0.00	0	0	0.00
3222 State School Fund Transportation	0	0	185,000	0.00	190,000	0.00	0	0	0.00
3299 Other State Restricted Grants	3,529,398	3,927,216	4,064,212	0.00	4,071,404	0.00	0	0	0.00
3000 Revenue Form State Sources	3,534,176	3,927,216	4,249,212	0.00	4,261,404	0.00	0	0	0.00
4500 Restricted Revenue From Federal throug	1,508,603	1,475,168	1,892,299	0.00	606,105	0.00	0	0	0.00
4501 Title I	0	0	0	0.00	633,083	0.00	0	0	0.00
4511 School Nutrition-Breakfast	71,356	118,568	0	0.00	150,000	0.00	0	0	0.00
4512 School Nutrition-Lunch	307,072	580,477	0	0.00	500,000	0.00	0	0	0.00
4515 Summer Meal Program Federal Reimbu	0	19,010	0	0.00	0	0.00	0	0	0.00
4900 Revenue For/On Behalf of District	49,621	0	0	0.00	0	0.00	0	0	0.00
4000 Revenue From Federal Sources	1,936,652	2,193,223	1,892,299	0.00	1,889,188	0.00	0	0	0.00
5150 Loan Receipts	0	2,222,179	0	0.00	0	0.00	0	0	0.00
5200 Interfund Transfers	6,484	525,000	525,000	0.00	245,000	0.00	0	0	0.00
5400 Resources-Beginning Fund Bal	(1,237,655)	(1,851,052)	160,180	0.00	743,765	0.00	0	0	0.00
5000 *Revenue from Other Sources	(1,231,171)	896,127	685,180	0.00	988,765	0.00	0	0	0.00
Total Fund 200 Special Revenue Funds	4,545,799	7,360,239	7,421,293	0.00	8,076,135	0.00	0	0	0.00

Resources Report

	2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2025-26 Adopted FTE	2026-27 Proposed	2026-27 Proposed FTE	2026-27 Approved	2026-27 Adopted	2026-27 Adopted FTE
Grand Totals:	4,545,799	7,360,239	7,421,293	0.00	8,076,135	0.00	0	0	0.00

Jackson County School District 5
Ashland School District Ashland, OR 97520

Requirements Report

			2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2025-26 Adopted FTE	2026-27 Proposed	2026-27 Proposed FTE	2026-27 Approved	2026-27 Adopted	2026-27 Adopted FTE
Fund	200	Special Revenue Funds									
Function	1111	Primary, K-5									
100		*Salaries	482,772	529,218	479,576	8.84	531,227	9.45	0	0	0.00
200		*Employee Benefits	308,643	389,989	348,147	0.00	355,439	0.00	0	0	0.00
300		*Purchased Services	4,438	18,452	63,869	0.00	25,000	0.00	0	0	0.00
400		*Supplies & Materials	19,630	39,030	227,900	0.00	77,258	0.00	0	0	0.00
600		*Other Objects	1,273	0	0	0.00	0	0.00	0	0	0.00
Total Function 1111 Primary, K-5			816,756	976,689	1,119,492	8.84	988,924	9.45	0	0	0.00
Function	1113	Elementary Extracurricular									
100		*Salaries	5,873	0	0	0.00	0	0.00	0	0	0.00
400		*Supplies & Materials	2,632	714	0	0.00	0	0.00	0	0	0.00
Total Function 1113 Elementary Extracurricular			8,505	714	0	0.00	0	0.00	0	0	0.00
Function	1121	Middle School Programs									
100		*Salaries	30,960	32,340	28,424	0.38	23,994	0.75	0	0	0.00
200		*Employee Benefits	21,601	23,384	26,956	0.00	40,954	0.00	0	0	0.00
300		*Purchased Services	85,187	76,264	107,500	0.00	109,418	0.00	0	0	0.00
400		*Supplies & Materials	26,739	16,198	2,500	0.00	48,850	0.00	0	0	0.00
600		*Other Objects	1,924	860	500	0.00	0	0.00	0	0	0.00
Total Function 1121 Middle School Programs			166,412	149,046	165,880	0.38	223,216	0.75	0	0	0.00
Function	1122	Middle School Extracurricular									
100		*Salaries	25,900	8,740	0	0.00	0	0.00	0	0	0.00
200		*Employee Benefits	950	1,649	97	0	0	0.00	0	0	0.00

Requirements Report

		2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2025-26 Adopted FTE	2026-27 Proposed	2026-27 Proposed FTE	2026-27 Approved	2026-27 Adopted	2026-27 Adopted FTE
Fund 200	Special Revenue Funds									
400	*Supplies & Materials	5,271	5,236	4,775	0.00	3,228	0.00	0	0	0.00
Total Function 1122	Middle School Extracurricular	32,120	15,624	4,775	0.00	3,228	0.00	0	0	0.00
Function 1131	High School Programs									
100	*Salaries	226,851	269,439	306,828	3.67	348,144	4.83	0	0	0.00
200	*Employee Benefits	121,200	160,664	178,458	0.00	128,760	0.00	0	0	0.00
300	*Purchased Services	33,960	14,000	0	0.00	5,000	0.00	0	0	0.00
400	*Supplies & Materials	78,879	57,616	532,588	0.00	725,540	0.00	0	0	0.00
600	*Other Objects	144	1,457	0	0.00	1,200	0.00	0	0	0.00
Total Function 1131	High School Programs	461,034	503,176	1,017,874	3.67	1,208,644	4.83	0	0	0.00
Function 1132	High School Extracurricular									
100	*Salaries	4,017	743	0	0.00	0	0.00	0	0	0.00
200	*Employee Benefits	837	200	0	0.00	0	0.00	0	0	0.00
300	*Purchased Services	17,653	19,081	0	0.00	30,495	0.00	0	0	0.00
400	*Supplies & Materials	20,549	14,851	2,500	0.00	77,679	0.00	0	0	0.00
600	*Other Objects	7,720	4,437	0	0.00	25,435	0.00	0	0	0.00
Total Function 1132	High School Extracurricular	50,776	39,312	2,500	0.00	133,609	0.00	0	0	0.00
Function 1250	Programs for Students with Disabilities									
100	*Salaries	76,489	(3,119)	83,905	1.00	99,401	1.00	0	0	0.00
200	*Employee Benefits	52,961	59,604	66,221	0.00	57,692	0.00	0	0	0.00
300	*Purchased Services	7,613	2,848	0	0.00	5,000	0.00	0	0	0.00
400	*Supplies & Materials	3,196	7,001	0	0.00	8,968	0.00	0	0	0.00
Total Function 1250	Programs for Students with Disabilities	140,258	66,334	150,126	1.00	171,061	1.00	0	0	0.00

Requirements Report

			2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2025-26 Adopted FTE	2026-27 Proposed	2026-27 Proposed FTE	2026-27 Approved	2026-27 Adopted	2026-27 Adopted FTE
Fund	200	Special Revenue Funds									
Function	1272	Title IA									
100		*Salaries	346,995	462,218	336,022	5.87	303,302	4.94	0	0	0.00
200		*Employee Benefits	227,961	298,791	267,118	0.00	204,452	0.00	0	0	0.00
300		*Purchased Services	32,617	1,584	2,150	0.00	2,500	0.00	0	0	0.00
400		*Supplies & Materials	25,816	4,296	2,150	0.00	3,150	0.00	0	0	0.00
Total Function 1272 Title IA			633,389	766,889	607,440	5.87	513,404	4.94	0	0	0.00
Function	1280	Alternative Education									
100		*Salaries	116,549	262,705	198,916	3.15	208,917	3.13	0	0	0.00
200		*Employee Benefits	95,032	208,493	242,307	0.00	162,518	0.00	0	0	0.00
300		*Purchased Services	15,434	26,870	27,000	0.00	10,744	0.00	0	0	0.00
400		*Supplies & Materials	82,768	17,348	24,541	0.00	27,213	0.00	0	0	0.00
600		*Other Objects	42,966	4,385	0	0.00	9,500	0.00	0	0	0.00
Total Function 1280 Alternative Education			352,749	519,800	492,764	3.15	418,892	3.13	0	0	0.00
Function	1291	English Second Language Programs									
100		*Salaries	110,222	85,483	82,584	1.00	74,053	1.00	0	0	0.00
200		*Employee Benefits	74,060	60,582	61,013	0.00	46,887	0.00	0	0	0.00
300		*Purchased Services	384	2,795	5,000	0.00	1,000	0.00	0	0	0.00
400		*Supplies & Materials	1,794	940	0	0.00	5,500	0.00	0	0	0.00
Total Function 1291 English Second Language Programs			186,460	149,801	148,597	1.00	127,441	1.00	0	0	0.00
Function	1299	Other Programs									
400		*Supplies & Materials	669	0	0	0.00	0	0.00	0	0	0.00
Total Function 1299 Other Programs			669	0	0	0.00	0	0.00	0	0	0.00

Requirements Report

			2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2025-26 Adopted FTE	2026-27 Proposed	2026-27 Proposed FTE	2026-27 Approved	2026-27 Adopted	2026-27 Adopted FTE
Fund	200	Special Revenue Funds									
Function	1400	Summer School Programs									
100		*Salaries	0	0	0	0.00	56,520	0.00	0	0	0.00
200		*Employee Benefits	0	0	0	0.00	18,363	0.00	0	0	0.00
400		*Supplies & Materials	0	0	0	0.00	41,934	0.00	0	0	0.00
Total Function	1400	Summer School Programs	0	0	0	0.00	116,818	0.00	0	0	0.00
Function	1410	Elementary Summer School									
100		*Salaries	0	0	0	0.00	83,500	0.00	0	0	0.00
200		*Employee Benefits	0	0	0	0.00	27,129	0.00	0	0	0.00
Total Function	1410	Elementary Summer School	0	0	0	0.00	110,629	0.00	0	0	0.00
Function	1420	MS Summer School									
100		*Salaries	0	0	0	0.00	45,000	0.00	0	0	0.00
200		*Employee Benefits	0	0	0	0.00	14,621	0.00	0	0	0.00
Total Function	1420	MS Summer School	0	0	0	0.00	59,621	0.00	0	0	0.00
Function	1430	HS Summer School									
100		*Salaries	0	0	0	0.00	47,500	0.00	0	0	0.00
200		*Employee Benefits	0	0	0	0.00	15,433	0.00	0	0	0.00
Total Function	1430	HS Summer School	0	0	0	0.00	62,933	0.00	0	0	0.00
Major Function	1000		2,849,127	3,187,385	3,709,448	23.91	4,138,417	25.09	0	0	0.00
Function	2110	Attendance and Social Work Services									
100		*Salaries	12,612	0	0	0.00	0	0.00	0	0	0.00
200		*Employee Benefits	9,086	0	0	0.00	0	0.00	0	0	0.00
Total Function	2110	Attendance and Social Work Services	21,698	0	0	0.00	0	0.00	0	0	0.00

Requirements Report

		2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2025-26 Adopted FTE	2026-27 Proposed	2026-27 Proposed FTE	2026-27 Approved	2026-27 Adopted	2026-27 Adopted	2026-27 Adopted FTE
Fund	200	Special Revenue Funds									
Function	2112	Attendance Services									
100		*Salaries	0	0	0	0.00	30,236	1.00	0	0	0.00
200		*Employee Benefits	0	0	0	0.00	21,715	0.00	0	0	0.00
Total Function 2112		Attendance Services	0	0	0	0.00	51,952	1.00	0	0	0.00
Function	2120	Guidance Services									
100		*Salaries	321,547	354,340	411,243	5.00	533,857	6.10	0	0	0.00
200		*Employee Benefits	190,225	246,509	284,666	0.00	229,338	0.00	0	0	0.00
300		*Purchased Services	0	43,062	0	0.00	0	0.00	0	0	0.00
400		*Supplies & Materials	1,059	304	0	0.00	6,706	0.00	0	0	0.00
Total Function 2120		Guidance Services	512,831	644,215	695,909	5.00	769,901	6.10	0	0	0.00
Function	2130	Health Services									
100		*Salaries	268,471	220,389	48,270	0.50	29,820	0.30	0	0	0.00
200		*Employee Benefits	160,967	147,134	83,511	0.00	14,826	0.00	0	0	0.00
300		*Purchased Services	335	0	0	0.00	0	0.00	0	0	0.00
400		*Supplies & Materials	0	0	53,869	0.00	0	0.00	0	0	0.00
Total Function 2130		Health Services	429,773	367,523	185,650	0.50	44,646	0.30	0	0	0.00
Function	2140	Psychological Services									
100		*Salaries	169,342	219,656	145,718	1.50	125,500	1.20	0	0	0.00
200		*Employee Benefits	102,494	165,338	150,261	0.00	90,744	0.00	0	0	0.00
300		*Purchased Services	0	0	0	0.00	5,000	0.00	0	0	0.00
Total Function 2140		Psychological Services	271,837	384,994	295,979	1.50	221,244	1.20	0	0	0.00
Function	2150	Speech Pathology & Audiology Services									
100		*Salaries	178,057	0	101	0	0	0.00	0	0	0.00

Requirements Report

			2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2025-26 Adopted FTE	2026-27 Proposed	2026-27 Proposed FTE	2026-27 Approved	2026-27 Adopted	2026-27 Adopted FTE
Fund 200	Special Revenue Funds										
200	*Employee Benefits		74,395	0	0	0.00	0	0.00	0	0	0.00
300	*Purchased Services		64,519	56,700	23,921	0.00	34,197	0.00	0	0	0.00
Total Function 2150	Speech Pathology & Audiology Services		316,971	56,700	23,921	0.00	34,197	0.00	0	0	0.00
Function 2190	Service Direction, Student Support Services										
100	*Salaries		5,799	0	0	0.00	38,286	0.25	0	0	0.00
200	*Employee Benefits		3,212	0	0	0.00	19,764	0.00	0	0	0.00
Total Function 2190	Service Direction, Student Support Services		9,011	0	0	0.00	58,050	0.25	0	0	0.00
Function 2210	Improvement of Instruction Services										
100	*Salaries		283,768	170,382	186,914	1.95	141,592	1.60	0	0	0.00
200	*Employee Benefits		178,257	103,460	113,155	0.00	83,921	0.00	0	0	0.00
300	*Purchased Services		68,430	29,109	31,847	0.00	30,212	0.00	0	0	0.00
400	*Supplies & Materials		0	322,686	0	0.00	75,000	0.00	0	0	0.00
Total Function 2210	Improvement of Instruction Services		530,455	625,637	331,916	1.95	330,725	1.60	0	0	0.00
Function 2230	Assessment and Testing										
300	*Purchased Services		0	1,941	6,900	0.00	0	0.00	0	0	0.00
Total Function 2230	Assessment and Testing		0	1,941	6,900	0.00	0	0.00	0	0	0.00
Function 2240	Instructional Staff Development										
100	*Salaries		22,838	9,803	18,007	0.00	7,278	0.00	0	0	0.00
200	*Employee Benefits		8,517	3,467	7,728	0.00	2,397	0.00	0	0	0.00
300	*Purchased Services		96,285	25,297	71,209	0.00	111,423	0.00	0	0	0.00
400	*Supplies & Materials		1,676	4,210	17,033	0.00	21,749	0.00	0	0	0.00
600	*Other Objects		8,316	0	0	0.00	5,750	0.00	0	0	0.00

Requirements Report

			2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2025-26 Adopted FTE	2026-27 Proposed	2026-27 Proposed FTE	2026-27 Approved	2026-27 Adopted	2026-27 Adopted FTE
Fund 200	Special Revenue Funds										
Total Function	2240	Instructional Staff Development	137,632	42,778	113,977	0.00	148,598	0.00	0	0	0.00
Function	2410	Office of the Principal Services									
	300	*Purchased Services	0	0	250,000	0.00	250,000	0.00	0	0	0.00
Total Function	2410	Office of the Principal Services	0	0	250,000	0.00	250,000	0.00	0	0	0.00
Function	2520	Fiscal Services									
	600	*Other Objects	136,709	139,797	228,493	0.00	164,811	0.00	0	0	0.00
Total Function	2520	Fiscal Services	136,709	139,797	228,493	0.00	164,811	0.00	0	0	0.00
Function	2540	Operation & Maintenance of Plant Services									
	300	*Purchased Services	205	0	0	0.00	0	0.00	0	0	0.00
	400	*Supplies & Materials	0	0	21,000	0.00	22,012	0.00	0	0	0.00
	500	*Capital Outlay	11,100	0	0	0.00	59,854	0.00	0	0	0.00
Total Function	2540	Operation & Maintenance of Plant Services	11,305	0	21,000	0.00	81,866	0.00	0	0	0.00
Function	2550	Student Transportation Services									
	300	*Purchased Services	14,400	0	0	0.00	0	0.00	0	0	0.00
	600	*Other Objects	200,176	0	185,000	0.00	214,000	0.00	0	0	0.00
Total Function	2550	Student Transportation Services	214,576	0	185,000	0.00	214,000	0.00	0	0	0.00
Function	2570	Internal Services									
	100	*Salaries	0	0	0	0.00	18,520	0.00	0	0	0.00
	200	*Employee Benefits	0	0	0	0.00	6,652	0.00	0	0	0.00
Total Function	2570	Internal Services	0	0	0	0.00	25,173	0.00	0	0	0.00
Function	2640	Staff Services									
	100	*Salaries	5,139	4,705	103	0	2,274	0.00	0	0	0.00

Requirements Report

		2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2025-26 Adopted FTE	2026-27 Proposed	2026-27 Proposed FTE	2026-27 Approved	2026-27 Adopted	2026-27 Adopted FTE
Fund 200	Special Revenue Funds									
200	*Employee Benefits	2,020	1,853	0	0.00	749	0.00	0	0	0.00
300	*Purchased Services	150	0	0	0.00	0	0.00	0	0	0.00
400	*Supplies & Materials	3,474	2,020	50,000	0.00	23,477	0.00	0	0	0.00
Total Function 2640	Staff Services	10,783	8,578	50,000	0.00	26,500	0.00	0	0	0.00
Major Function 2000	*Support Services	2,603,580	2,272,162	2,388,745	8.95	2,421,662	10.45	0	0	0.00
Function 3100	Food Services									
100	*Salaries	390,481	415,396	414,313	10.63	405,501	9.94	0	0	0.00
200	*Employee Benefits	300,869	308,723	360,336	0.00	313,592	0.00	0	0	0.00
300	*Purchased Services	28,846	17,154	18,000	0.00	26,500	0.00	0	0	0.00
400	*Supplies & Materials	418,067	546,940	473,851	0.00	425,407	0.00	0	0	0.00
500	*Capital Outlay	0	0	0	0.00	250,000	0.00	0	0	0.00
600	*Other Objects	7,533	7,668	3,500	0.00	5,000	0.00	0	0	0.00
Total Function 3100	Food Services	1,145,796	1,295,881	1,270,000	10.63	1,426,000	9.94	0	0	0.00
Function 3300	Community Services									
100	*Salaries	69	30	0	0.00	0	0.00	0	0	0.00
200	*Employee Benefits	27	12	0	0.00	0	0.00	0	0	0.00
300	*Purchased Services	22,336	18,000	0	0.00	49,487	0.00	0	0	0.00
400	*Supplies & Materials	4,923	1,894	13,100	0.00	15,044	0.00	0	0	0.00
Total Function 3300	Community Services	27,355	19,935	13,100	0.00	64,531	0.00	0	0	0.00
Major Function 3000	*Enterprise & Community Services	1,173,151	1,315,817	1,283,100	10.63	1,490,531	9.94	0	0	0.00
Function 4120	Site Acquisition & Development									
300	*Purchased Services	0	0	0	0.00	25,525	0.00	0	0	0.00
Total Function 4120	Site Acquisition & Development	0	0	0	0.00	25,525	0.00	0	0	0.00

Requirements Report

			2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2025-26 Adopted FTE	2026-27 Proposed	2026-27 Proposed FTE	2026-27 Approved	2026-27 Adopted	2026-27 Adopted FTE
Fund 200	Special Revenue Funds										
Function 4150	Building Acq., Construction & Imp.										
500	*Capital Outlay		0	0	40,000	0.00	0	0.00	0	0	0.00
Total Function 4150	Building Acq., Construction & Imp.		0	0	40,000	0.00	0	0.00	0	0	0.00
Major Function 4000	Facilities Acquisition and Construction		0	0	40,000	0.00	25,525	0.00	0	0	0.00
Function 5200	Transfers of Funds										
700	*Transfers		7,000	5,500	0	0.00	0	0.00	0	0	0.00
Total Function 5200	Transfers of Funds		7,000	5,500	0	0.00	0	0.00	0	0	0.00
Function 5300	Apportionment of Funds										
700	*Transfers		0	1,500	0	0.00	0	0.00	0	0	0.00
Total Function 5300	Apportionment of Funds		0	1,500	0	0.00	0	0.00	0	0	0.00
Major Function 5000	Other Uses		7,000	7,000	0	0.00	0	0.00	0	0	0.00
Total Fund 200	Special Revenue Funds		6,632,858	6,782,364	7,421,293	43.49	8,076,135	45.48	0	0	0.00

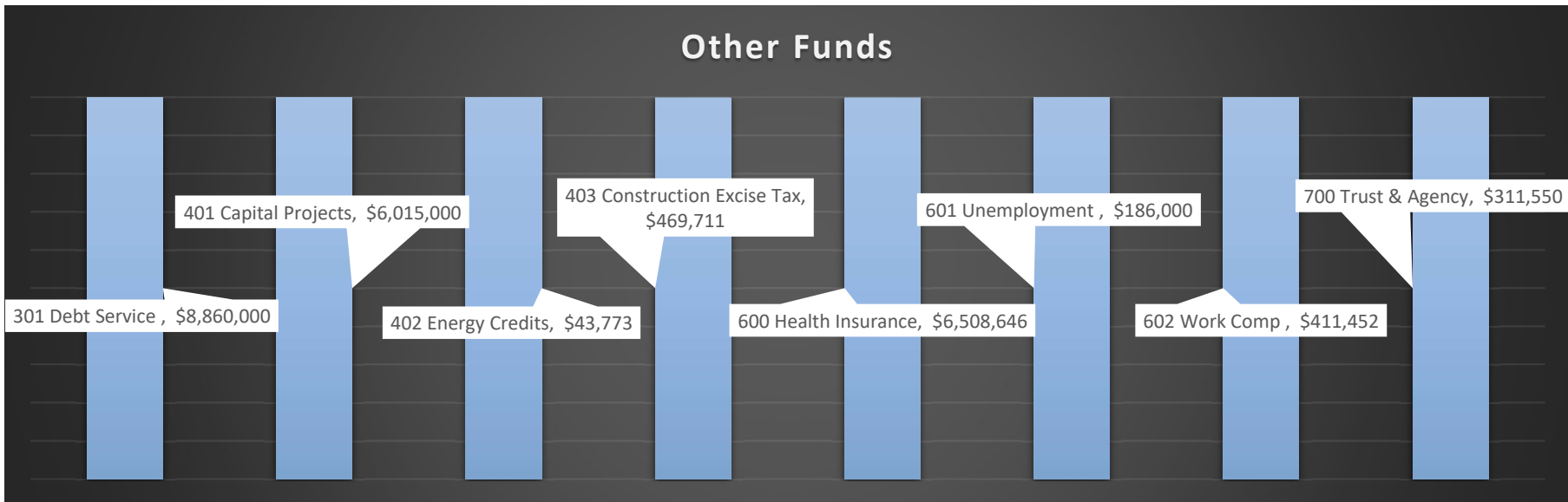
Requirements Report

	2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2025-26 Adopted FTE	2026-27 Proposed	2026-27 Proposed FTE	2026-27 Approved	2026-27 Adopted	2026-27 Adopted FTE
Grand Totals:	6,632,858	6,782,364	7,421,293	43.49	8,076,135	45.48	0	0	0.00

OTHER FUNDS

Other funds are those revenue sources that support the general operation of the District

Fund	Title	Amount	Funding Source
301	Debt Service	\$ 8,860,000	Property Taxes, BFB
401	Capital Projects	\$ 6,015,000	Seismic Grant, BFB
402	Energy Credits	\$ 43,773	Fees, BFB
403	Construction Excise Tax	\$ 469,711	Fees, BFB
600	Health Insurance	\$ 6,508,646	Premiums, Stop Loss Reimbursement, BFB
601	Unemployment	\$ 186,000	Payroll, GF Transfer, BFB
602	Work Comp	\$ 411,452	Payroll, BFB
700	Trust & Agency	\$ 311,550	Donations, BFB
		\$ 22,806,132	



Jackson County School District 5
Ashland School District Ashland, OR 97520

Resources Report

		2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2025-26 Adopted FTE	2026-27 Proposed	2026-27 Proposed FTE	2026-27 Approved	2026-27 Adopted	2026-27 Adopted FTE
Fund 300	Debt Service Funds									
	1110 Ad Valorem Taxes Levied by District	8,276,702	8,322,721	8,400,000	0.00	8,600,000	0.00	0	0	0.00
	1190 Penalties and Interest on Taxes	5,239	5,094	5,400	0.00	10,000	0.00	0	0	0.00
	1510 Earnings on Investments	13	10	0	0.00	0	0.00	0	0	0.00
	1000 Revenue From Local Sources	8,281,954	8,327,825	8,405,400	0.00	8,610,000	0.00	0	0	0.00
	5400 Resources-Beginning Fund Bal	(317,124)	151,087	75,000	0.00	250,000	0.00	0	0	0.00
	5000 *Revenue from Other Sources	(317,124)	151,087	75,000	0.00	250,000	0.00	0	0	0.00
Total Fund 300	Debt Service Funds	7,964,830	8,478,912	8,480,400	0.00	8,860,000	0.00	0	0	0.00

Resources Report

	2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2025-26 Adopted FTE	2026-27 Proposed	2026-27 Proposed FTE	2026-27 Approved	2026-27 Adopted	2026-27 Adopted FTE
Grand Totals:	7,964,830	8,478,912	8,480,400	0.00	8,860,000	0.00	0	0	0.00

Jackson County School District 5
Ashland School District Ashland, OR 97520

Requirements Report

		2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2025-26 Adopted FTE	2026-27 Proposed	2026-27 Proposed FTE	2026-27 Approved	2026-27 Adopted	2026-27 Adopted FTE
Fund 300	Debt Service Funds									
Function 5110	Long-Term Debt Service									
600	*Other Objects	7,813,900	8,064,396	8,480,400	0.00	8,598,650	0.00	0	0	0.00
Total Function 5110	Long-Term Debt Service	7,813,900	8,064,396	8,480,400	0.00	8,598,650	0.00	0	0	0.00
Major Function 5000	Other Uses	7,813,900	8,064,396	8,480,400	0.00	8,598,650	0.00	0	0	0.00
Function 7000	Unappropriated Ending Fund Balance									
800	*Planned Reserves	0	0	0	0.00	261,350	0.00	0	0	0.00
Total Function 7000	Unappropriated Ending Fund Balance	0	0	0	0.00	261,350	0.00	0	0	0.00
Major Function 7000	Unappropriated Ending Fund Balance	0	0	0	0.00	261,350	0.00	0	0	0.00
Total Fund 300	Debt Service Funds	7,813,900	8,064,396	8,480,400	0.00	8,860,000	0.00	0	0	0.00

Requirements Report

	2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2025-26 Adopted FTE	2026-27 Proposed	2026-27 Proposed FTE	2026-27 Approved	2026-27 Adopted	2026-27 Adopted FTE
Grand Totals:	7,813,900	8,064,396	8,480,400	0.00	8,860,000	0.00	0	0	0.00

Jackson County School District 5
Ashland School District Ashland, OR 97520

Resources Report

	2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2025-26 Adopted FTE	2026-27 Proposed	2026-27 Proposed FTE	2026-27 Approved	2026-27 Adopted	2026-27 Adopted FTE
Fund 400 Capital Projects Funds									
1130 Construction Excise Tax	136,555	131,517	150,000	0.00	125,000	0.00	0	0	0.00
1510 Earnings on Investments	897,039	200,232	50,000	0.00	15,000	0.00	0	0	0.00
1960 Recovery of Prior Years Expenditure	23,344	71	0	0.00	0	0.00	0	0	0.00
1990 Miscellaneous	104,888	42,428	0	0.00	0	0.00	0	0	0.00
1000 Revenue From Local Sources	1,161,826	374,247	200,000	0.00	140,000	0.00	0	0	0.00
3299 Other State Restricted Grants	2,517,122	2,551,505	2,201,515	0.00	2,500,000	0.00	0	0	0.00
3000 Revenue Form State Sources	2,517,122	2,551,505	2,201,515	0.00	2,500,000	0.00	0	0	0.00
5150 Loan Receipts	0	773,632	3,000,000	0.00	0	0.00	0	0	0.00
5200 Interfund Transfers	97,702	0	0	0.00	0	0.00	0	0	0.00
5300 Sale of Fixed Assets	35,000	0	0	0.00	0	0.00	0	0	0.00
5400 Resources-Beginning Fund Bal	31,231,071	18,051,297	5,060,009	0.00	3,888,484	0.00	0	0	0.00
5000 *Revenue from Other Sources	31,363,773	18,824,929	8,060,009	0.00	3,888,484	0.00	0	0	0.00
Total Fund 400 Capital Projects Funds	35,042,721	21,750,681	10,461,524	0.00	6,528,484	0.00	0	0	0.00

Resources Report

	2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2025-26 Adopted FTE	2026-27 Proposed	2026-27 Proposed FTE	2026-27 Approved	2026-27 Adopted	2026-27 Adopted FTE
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Grand Totals:	35,042,721	21,750,681	10,461,524	0.00	6,528,484	0.00	0	0	0.00
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Jackson County School District 5
Ashland School District Ashland, OR 97520

Requirements Report

		2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2025-26 Adopted FTE	2026-27 Proposed	2026-27 Proposed FTE	2026-27 Approved	2026-27 Adopted	2026-27 Adopted FTE	
Fund 400 Capital Projects Funds											
Function	2190	Service Direction, Student Support Services									
	400	*Supplies & Materials	310	0	0	0.00	0	0.00	0	0	0.00
Total Function	2190	Service Direction, Student Support Services	310	0	0	0.00	0	0.00	0	0	0.00
Function	2210	Improvement of Instruction Services									
	400	*Supplies & Materials	3,597	0	0	0.00	0	0.00	0	0	0.00
Total Function	2210	Improvement of Instruction Services	3,597	0	0	0.00	0	0.00	0	0	0.00
Function	2520	Fiscal Services									
	100	*Salaries	157,848	148,375	127,382	1.00	420	0.00	0	0	0.00
	200	*Employee Benefits	91,887	85,756	74,133	0.00	165	0.00	0	0	0.00
	300	*Purchased Services	0	1,743	0	0.00	0	0.00	0	0	0.00
	600	*Other Objects	16,322	5,781	0	0.00	7,500	0.00	0	0	0.00
Total Function	2520	Fiscal Services	266,057	241,655	201,515	1.00	8,085	0.00	0	0	0.00
Function	2540	Operation & Maintenance of Plant Services									
	100	*Salaries	54,100	40,563	0	0.00	20,696	0.00	0	0	0.00
	200	*Employee Benefits	22,495	16,804	0	0.00	8,571	0.00	0	0	0.00
	300	*Purchased Services	59,578	43,967	0	0.00	0	0.00	0	0	0.00
	400	*Supplies & Materials	0	80	0	0.00	0	0.00	0	0	0.00
	500	*Capital Outlay	186,332	0	195,000	0.00	193,773	0.00	0	0	0.00
Total Function	2540	Operation & Maintenance of Plant Services	322,505	101,413	195,000	0.00	223,040	0.00	0	0	0.00
Function	2543	Care & Upkeep of Grounds Services									

Requirements Report

			2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2025-26 Adopted FTE	2026-27 Proposed	2026-27 Proposed FTE	2026-27 Approved	2026-27 Adopted	2026-27 Adopted FTE
Fund 400	Capital Projects Funds										
300		*Purchased Services	90,240	0	0	0.00	0	0.00	0	0	0.00
500		*Capital Outlay	0	5,500	0	0.00	0	0.00	0	0	0.00
Total Function 2543		Care & Upkeep of Grounds Services	90,240	5,500	0	0.00	0	0.00	0	0	0.00
Function 2660	Technology Services										
500		*Capital Outlay	0	0	0	0.00	8,496	0.00	0	0	0.00
Total Function 2660		Technology Services	0	0	0	0.00	8,496	0.00	0	0	0.00
Major Function 2000		*Support Services	682,708	348,568	396,515	1.00	239,621	0.00	0	0	0.00
Function 4150	Building Acq., Construction & Imp.										
100		*Salaries	3,926	0	0	0.00	0	0.00	0	0	0.00
200		*Employee Benefits	1,617	0	0	0.00	0	0.00	0	0	0.00
300		*Purchased Services	2,168,692	2,188,993	3,758,951	0.00	0	0.00	0	0	0.00
400		*Supplies & Materials	57,474	10,791	0	0.00	0	0.00	0	0	0.00
500		*Capital Outlay	13,807,081	14,616,964	3,306,058	0.00	3,249,862	0.00	0	0	0.00
600		*Other Objects	227,302	139,490	0	0.00	0	0.00	0	0	0.00
Total Function 4150		Building Acq., Construction & Imp.	16,266,093	16,956,239	7,065,009	0.00	3,249,862	0.00	0	0	0.00
Function 4180	Other Capital Items										
500		*Capital Outlay	0	0	0	0.00	445,000	0.00	0	0	0.00
Total Function 4180		Other Capital Items	0	0	0	0.00	445,000	0.00	0	0	0.00
Major Function 4000		Facilities Acquisition and Construction	16,266,093	16,956,239	7,065,009	0.00	3,694,862	0.00	0	0	0.00
Function 5200	Transfers of Funds										
700		*Transfers	97,702	0	0	0.00	0	0.00	0	0	0.00
Total Function 5200		Transfers of Funds	97,702	0	0	0.00	0	0.00	0	0	0.00

Requirements Report

	2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2025-26 Adopted FTE	2026-27 Proposed	2026-27 Proposed FTE	2026-27 Approved	2026-27 Adopted	2026-27 Adopted FTE
Fund 400 Capital Projects Funds									
Major Function 5000 Other Uses	97,702	0	0	0.00	0	0.00	0	0	0.00
Function 6000 Contingencies									
800 *Planned Reserves	0	0	3,000,000	0.00	2,594,001	0.00	0	0	0.00
Total Function 6000 Contingencies	0	0	3,000,000	0.00	2,594,001	0.00	0	0	0.00
Major Function 6000 Contingencies	0	0	3,000,000	0.00	2,594,001	0.00	0	0	0.00
Total Fund 400 Capital Projects Funds	17,046,503	17,304,806	10,461,524	1.00	6,528,484	0.00	0	0	0.00

Requirements Report

	2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2025-26 Adopted FTE	2026-27 Proposed	2026-27 Proposed FTE	2026-27 Approved	2026-27 Adopted	2026-27 Adopted FTE
Grand Totals:	17,046,503	17,304,806	10,461,524	1.00	6,528,484	0.00	0	0	0.00

Jackson County School District 5
Ashland School District Ashland, OR 97520

Resources Report

	2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2025-26 Adopted FTE	2026-27 Proposed	2026-27 Proposed FTE	2026-27 Approved	2026-27 Adopted	2026-27 Adopted FTE
Fund 600 Health Insurance Fund									
1960 Recovery of Prior Years Expenditure	111,376	197,602	0	0.00	114,231	0.00	0	0	0.00
1971 Unemployment Surcharge	55,900	50,918	65,000	0.00	50,000	0.00	0	0	0.00
1972 ER Health Contributions	6,581,922	6,164,827	7,956,664	0.00	5,144,415	0.00	0	0	0.00
1973 EE Health Contributions	689,924	648,763	700,000	0.00	450,000	0.00	0	0	0.00
1974 Retirees District Health Contributions	229,690	282,740	250,000	0.00	250,000	0.00	0	0	0.00
1975 Retirees Contributions	50,577	81,298	50,000	0.00	100,000	0.00	0	0	0.00
1977 Cobra Contributions	10,840	0	25,000	0.00	0	0.00	0	0	0.00
1978 Workers Comp	100,537	93,660	100,000	0.00	100,000	0.00	0	0	0.00
1990 Miscellaneous	37,399	43,792	40,000	0.00	0	0.00	0	0	0.00
1000 Revenue From Local Sources	7,868,164	7,563,600	9,186,664	0.00	6,208,646	0.00	0	0	0.00
5200 Interfund Transfers	0	0	150,000	0.00	50,000	0.00	0	0	0.00
5400 Resources-Beginning Fund Bal	3,884,876	3,267,763	1,890,000	0.00	847,452	0.00	0	0	0.00
5000 *Revenue from Other Sources	3,884,876	3,267,763	2,040,000	0.00	897,452	0.00	0	0	0.00
Total Fund 600 Health Insurance Fund	11,753,040	10,831,363	11,226,664	0.00	7,106,098	0.00	0	0	0.00

Resources Report

	2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2025-26 Adopted FTE	2026-27 Proposed	2026-27 Proposed FTE	2026-27 Approved	2026-27 Adopted	2026-27 Adopted FTE
Grand Totals:	11,753,040	10,831,363	11,226,664	0.00	7,106,098	0.00	0	0	0.00

Jackson County School District 5
Ashland School District Ashland, OR 97520

Requirements Report

			2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2025-26 Adopted FTE	2026-27 Proposed	2026-27 Proposed FTE	2026-27 Approved	2026-27 Adopted	2026-27 Adopted FTE
Fund	600	Health Insurance Fund									
Function	2640	Staff Services									
	100	*Salaries	60,716	49,276	69,700	0.00	97,800	0.00	0	0	0.00
	200	*Employee Benefits	19,504	16,436	17,314	0.00	32,856	0.00	0	0	0.00
Total Function 2640 Staff Services			80,220	65,712	87,014	0.00	130,656	0.00	0	0	0.00
Function	2690	Other Support Services Central									
	200	*Employee Benefits	89,200	163,159	365,000	0.00	186,000	0.00	0	0	0.00
	300	*Purchased Services	7,953,896	8,430,435	9,890,000	0.00	6,709,732	0.00	0	0	0.00
	600	*Other Objects	0	0	0	0.00	54,710	0.00	0	0	0.00
Total Function 2690 Other Support Services Central			8,043,095	8,593,594	10,255,000	0.00	6,950,442	0.00	0	0	0.00
Major Function 2000 *Support Services			8,123,315	8,659,306	10,342,014	0.00	7,081,098	0.00	0	0	0.00
Function	5200	Transfers of Funds									
	700	*Transfers	0	0	25,000	0.00	25,000	0.00	0	0	0.00
Total Function 5200 Transfers of Funds			0	0	25,000	0.00	25,000	0.00	0	0	0.00
Function	5300	Apportionment of Funds									
	700	*Transfers	0	25,000	0	0.00	0	0.00	0	0	0.00
Total Function 5300 Apportionment of Funds			0	25,000	0	0.00	0	0.00	0	0	0.00
Major Function 5000 Other Uses			0	25,000	25,000	0.00	25,000	0.00	0	0	0.00
Function	6000	Contingencies									
	800	*Planned Reserves	0	0	859,650	0.00	0	0.00	0	0	0.00
Total Function 6000 Contingencies			0	0	859,650	0.00	0	0.00	0	0	0.00
Major Function 6000 Contingencies			0	0	120 859,650	0.00	0	0.00	0	0	0.00

Requirements Report

		2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2025-26 Adopted FTE	2026-27 Proposed	2026-27 Proposed FTE	2026-27 Approved	2026-27 Adopted	2026-27 Adopted FTE
Fund 600	Health Insurance Fund									
Total Fund 600	Health Insurance Fund	8,123,315	8,684,306	11,226,664	0.00	7,106,098	0.00	0	0	0.00

Requirements Report

	2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2025-26 Adopted FTE	2026-27 Proposed	2026-27 Proposed FTE	2026-27 Approved	2026-27 Adopted	2026-27 Adopted FTE
Grand Totals:	8,123,315	8,684,306	11,226,664	0.00	7,106,098	0.00	0	0	0.00

Jackson County School District 5
Ashland School District Ashland, OR 97520

Resources Report

	2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2025-26 Adopted FTE	2026-27 Proposed	2026-27 Proposed FTE	2026-27 Approved	2026-27 Adopted	2026-27 Adopted FTE
Fund 700 Trust and Agency Funds									
1920 Contributions & Donations/Private	141,243	131,150	200,000	0.00	274,000	0.00	0	0	0.00
1000 Revenue From Local Sources	141,243	131,150	200,000	0.00	274,000	0.00	0	0	0.00
5400 Resources-Beginning Fund Bal	13,752	84,147	98,750	0.00	37,550	0.00	0	0	0.00
5000 *Revenue from Other Sources	13,752	84,147	98,750	0.00	37,550	0.00	0	0	0.00
Total Fund 700 Trust and Agency Funds	154,995	215,297	298,750	0.00	311,550	0.00	0	0	0.00

Resources Report

	2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2025-26 Adopted FTE	2026-27 Proposed	2026-27 Proposed FTE	2026-27 Approved	2026-27 Adopted	2026-27 Adopted FTE
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Grand Totals:	154,995	215,297	298,750	0.00	311,550	0.00	0	0	0.00
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Jackson County School District 5
Ashland School District Ashland, OR 97520

Requirements Report

		2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2025-26 Adopted FTE	2026-27 Proposed	2026-27 Proposed FTE	2026-27 Approved	2026-27 Adopted	2026-27 Adopted FTE
Fund 700	Trust and Agency Funds									
Function 3300	Community Services									
300	*Purchased Services	149,850	158,016	285,000	0.00	311,550	0.00	0	0	0.00
Total Function 3300	Community Services	149,850	158,016	285,000	0.00	311,550	0.00	0	0	0.00
Major Function 3000	*Enterprise & Community Services	149,850	158,016	285,000	0.00	311,550	0.00	0	0	0.00
Function 5300	Apportionment of Funds									
700	*Transfers	2,000	0	0	0.00	0	0.00	0	0	0.00
Total Function 5300	Apportionment of Funds	2,000	0	0	0.00	0	0.00	0	0	0.00
Major Function 5000	Other Uses	2,000	0	0	0.00	0	0.00	0	0	0.00
Function 7000	Unappropriated Ending Fund Balance									
800	*Planned Reserves	0	0	13,750	0.00	0	0.00	0	0	0.00
Total Function 7000	Unappropriated Ending Fund Balance	0	0	13,750	0.00	0	0.00	0	0	0.00
Major Function 7000	Unappropriated Ending Fund Balance	0	0	13,750	0.00	0	0.00	0	0	0.00
Total Fund 700	Trust and Agency Funds	151,850	158,016	298,750	0.00	311,550	0.00	0	0	0.00

Requirements Report

	2023-24 Actuals	2024-25 Actuals	2025-26 Adopted	2025-26 Adopted FTE	2026-27 Proposed	2026-27 Proposed FTE	2026-27 Approved	2026-27 Adopted	2026-27 Adopted FTE
Grand Totals:	151,850	158,016	298,750	0.00	311,550	0.00	0	0	0.00