

Budget Committee Meeting
Tuesday, May 5, 2026 5:30 PM Pacific

District Office Board Room
11 N. Royal Ave
Eagle Point, Oregon 97524

1. **Call to Order**
2. **Roll Call**
3. **Election of Officers**
 - 3.A. **Chairman**
 - 3.B. **Vice Chairman**
4. **2026-2027 Budget Message**
5. **Budget Process and Role of the Budget Committee**
6. **Presentation of Proposed Budget, Recommended Tax Rates, and Exhibit A**



EAGLE POINT
— SCHOOL DISTRICT 9 —
Every Student - Every Class - Every Day!

PROPOSED BUDGET 2026/27

AGENDA

Budget Purpose & Priorities

Budget Strategy & Approach

Impact on Students &
Programs

Financial Overview

Structural Challenges

Risks & Uncertainties

BUDGET PURPOSE & PRIORITIES

Align financial resources to support

- Student Learning
- District Strategic Priorities
- Operational Stability

Ensure compliance with Oregon budget law (ORS 294)

Main fiscal responsibility in a constrained funding environment

BUDGET STRATEGIES & APPROACH

Budgeting is a year-round process, requiring continuous monitoring & adjustment that is guided by

- Rigorous forecasting & financial tracking
- Scenario-based planning to prepare for changing conditions
- Flexible decision-making

This budget incorporates

- Conservative revenue assumptions
- Staffing & expenditure alignment with enrollment trends
- Strategic use of fund balance for deferred maintenance & capital projects



IMPACT ON STUDENTS & PROGRAMS

Majority of this budget supports staffing

There is limited flexibility for reductions

Future reductions will impact

- Class size
- Program offerings
- Reduced facility maintenance

Budget reductions can widen existing opportunity gaps



FINANCIAL OVERVIEW

FOCUSED ON SHORT TERM STABILITY WHILE
PREPARING FOR LONG TERM ADJUSTMENTS

REVENUE SUMMARY

Major Sources of General Funding

- State School Fund
- Local Property Taxes (SSF Offset)
- Projected Beginning Fund Balance

Decrease in Special Revenue Funding

- Title Grants
- Summer School Grant

EXPENDITURE OVERVIEW

Major Cost Drivers

- Personnel Costs: Salary increases, step movement, pending negotiations
- Associated Payroll Costs: PERS (retirement), health insurance, workers' compensation insurance
- Fixed & Mandated Costs: unemployment, protected leave, debt service, increased Maintenance of Effort

Significant costs pressures are largely outside District control.

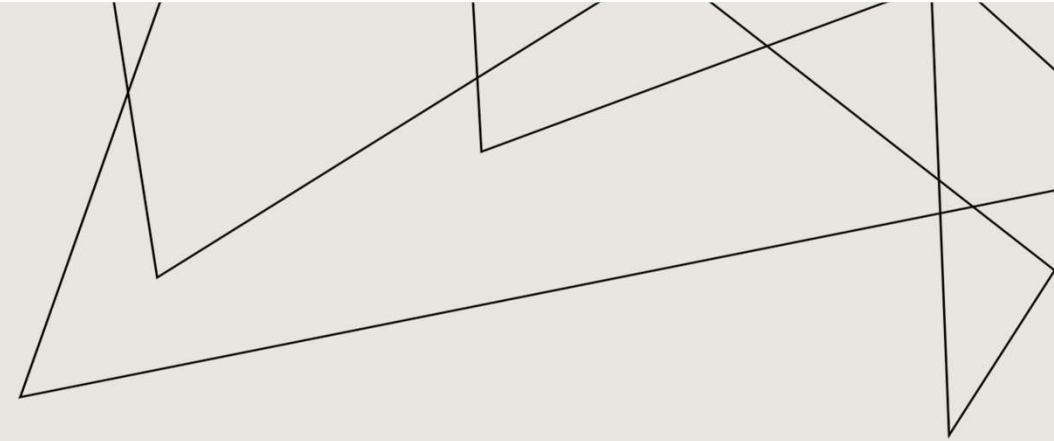
STRUCTURAL CHALLENGES

- State funding not keeping pace with costs
- Increasing mandates without funding
- Reduced ability to make cuts without affecting core programs and impacting student learning & experiences.

RISKS & UNCERTAINTIES

- Enrollment changes
- Collective bargaining outcomes
- PERS cost trajectory
- State funding adjustments
- Grant and one-time funding reductions

SYSTEMIC FUNDING CHALLENGES CONTINUE TO IMPACT ALL OREGON SCHOOL DISTRICTS



- Significant cost pressures vs limited revenue growth
- Financial challenges are ongoing and difficult decisions are ahead
- This budget reflects responsible management, but also highlights the need for continued advocacy and long-term solutions
- This budget promotes responsible stewardship in a time of increasing financial pressure. We have prioritized protecting classroom instruction and student services, but with limited flexibility remaining, future decisions will require careful consideration. Moving forward, the District will continue to approach budgeting as a year-round, adaptive process—focused on sustaining educational quality while navigating ongoing structural challenges.



THANK YOU

Gwen Swearingen

541-830-6559

swearingeng@eaglepnt.k12.or.us

EAGLE POINT

School District 9



Proposed Budget
2026 / 27

PREPARED BY
Business Services

EAGLE POINT School District 9



Proposed Budget
2025-26

Eagle Point School District 9 2026/27 Proposed Budget

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**EAGLE POINT SCHOOL DISTRICT 9
BUDGET COMMITTEE
for the 2026-27 Budget**

SCHOOL BOARD MEMBERS:

TERM EXPIRES

Emily McIntire , Position #5 - Board Chair	6/30/2029
Chery Stritenberg , Position #4 - Board Vice Chair	6/30/2027
Josh Graves , Position #3 - Board Director	6/30/2029
Justin Richardson , Position #1 - Board Director	6/30/2027
Randy Wolf , Position #2 - Board Director	6/30/2029

COMMUNITY MEMBERS:

Julie Barceloux	6/30/2026
<i>Vacant – Justin Richardson appointed to Board Director on 4/10/26</i>	6/30/2026
Lorin Myers	6/30/2027
Kayleen Moss	6/30/2028
Shelli Galvin	6/30/2028



2026-27 Budget Calendar

January - April		Advertise vacant Budget Committee positions
February - April		School Board appoint members to vacant Budget Committee positions
April 8, 2026	Wednesday	Publish 1 st Notice of First Budget Committee Meeting (5-30 days before, at least 5 days apart)
April 15, 2026	Wednesday	Publish 2 nd Notice of First Budget Committee Meeting (5-30 days before, at least 5 days apart)
May 5, 2026	Tuesday	5:30 p.m. First Budget Committee Meeting <ul style="list-style-type: none">- Elect Presiding and Alternate Officers- Budget Process and Role of the Budget Committee- Receive Budget Message- Presentation of Proposed Budget- Public Comment- Budget Committee Deliberations & Questions
May 12, 2026	Tuesday	5:30 p.m. Second Budget Committee Meeting (if necessary) Budget Committee Deliberations
May 19, 2026	Tuesday	5:30 p.m. Third Budget Committee Meeting (if necessary) Budget Committee Deliberations
May 20, 2026	Wednesday	Publish <i>Financial Summary and Notice of Budget Hearing</i> (one publication, 5–30 days before)
June 17, 2026	Wednesday	6:30 p.m. (or at end of Work Session if earlier) Public Hearing to Adopt Budget, Appropriate Funds and Levy Property Taxes
July 15, 2026	Wednesday	Deliver <i>Notice of Property Tax</i> form ED-50, Budget Committee Approval, and Budget Resolutions to Jackson County Tax Assessor and Oregon Department of Revenue by July 15, 2026



Superintendent's Budget Message: 2025-2026

for

Eagle Point School District 9

May 4, 2026

Members of the Budget Committee, EPSD9 Patrons and Colleagues:

I respectfully submit for your consideration the proposed budget for Eagle Point School District 9 (EPSD9) for the fiscal year 2026-2027. This budget has been prepared in accordance with the Oregon Revised Statutes, with the assistance of the leadership of Eagle Point School District.

Education in Oregon and with it, Eagle Point School District, is at a crossroads. Disappointing academic outcomes, a continuing decline in enrollment across Oregon and decreasing revenues relative to expenditures are bringing our state education system to the point where systemic change is nearly inevitable. The work to address this challenge has already begun with an emerging new [state-wide accountability system](#) adopted last year and set to begin during the upcoming academic year.

The funding struggles Oregon school districts face continue to compound. One significant example is the Public Employees Retirement System (PERS) which was designed with good intentions but without an [adequate legacy formula](#) to meet pension promises. At the district level, including EPSD9, nearly 30% of state school fund allocations now pay for PERS liability with zero benefit to the students they currently serve.

As well, policy mandates are often adopted through legislation without a thorough cost analysis overlooking the true financial impact on school districts. A recent example, the new [Paid Leave Oregon](#) plan provides 12 weeks of paid, job-protected family leave. However, employers with more than 25 employees, including school districts, must cover 40% of the cost without any additional state support. There are other such examples including unemployment payments for hourly employees during the summer months and the soaring costs of special education which is being financed through general education funds. The overall result is that in order for adopted academic reforms to succeed, changes will need to be made in the coming years on how Oregon funds its education system.

When considering our District's financial health, the most critical single issue to Eagle Point School District 9 is our long-term decline in student enrollment. The current overall picture of student enrollment for EPSD9 is as follows:

Eagle Point School District 9 Enrollment Report as of May 1, 2026

School Name	00	01	02	03	04	05	06	07	08	09	10	11	12	Total
Eagle Point High School										283	240	243	226	992
Eagle Point Middle School							107	160	133					400
Eagle Rock Elementary	48	34	48	50	59	58	1							298
Hillside Elementary	67	67	77	62	62	71								406
Lake Creek Learning Center	9	9	11	15	3	7								54
Shady Cove School	30	29	22	31	27	17	20							176
Table Rock Elementary	101	102	112	96	127	92								630
Upper Rogue Ctr for Ed. Opp							17	23	31	17	45	60	47	240
White Mountain Middle School							130	109	109					348
Total	255	241	270	254	278	245	275	292	273	300	285	303	273	3544
Crater Lake Academy	19	21	21	24	30	27	37	39	45	45	50	28	29	415
Grand Total	274	262	291	278	308	272	312	331	318	345	335	331	302	3959

Monthly Enrollment History											
	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUNE	
2025-2026	3665	3675	3671	3644	3619	3618	3589	3551	3544		
2024-2025	3683	3692	3672	3662	3648	3650	3628	3620	3608	3561	
2023-2024	3767	3758	3732	3710	3673	3700	3665	3643	3620	3597	
2022-2023	3766	3765	3755	3754	3736	3721	3710	3704	3686	3672	
2021-2022	3817	3792	3778	3774	3746	3759	3769	3753	3737	3736	
2020-2021	3691	3689	3674	3677	3662	3698	3721	3713	3703	3687	
2019-2020	3851	3853	3868	3848	3824	3838	3819	3815	3815	3814	
2018-2019		3894	3868	3852	3826	3822	3817	3818	3775	3777	
2017-2018	3943	3955	3940	3892	3868	3860	3865	3858	3834	3796	
2016-2017	3854	3853	3847	3839	3823	3823	3821	3815	3799	3772	
2015-2016	3847	3858	3851	3841	3811	3826	3832	3808	3815	3768	
2014-2015	3938	3891	3882	3838	3804	3785	3808	3809	3783	3774	
2013-2014	3953	3935	3947	3897	3863	3901	3901	3916	3902	3869	
2012-2013	4058	4076	4075	4044	3999	4009	3955	3928	3869	3876	
2011-2012	4133	4172	4167	4140	4057	4107	4093	4077	4052	3986	
2010-2011	4220	4255	4211	4188	4170	4175	4166	4132	4114	4071	
2009-2010	4232	4243	4241	4200	4146	4167	4158	4170	4129	4108	
2008-2009	4343	4302	4265	4272	4224	4226	4215	4230	4211	4196	
2007-2008	4307	4302	4272	4251	4220	4271	4294	4246	4235	4209	

School funding is based upon student enrollment and the long-term decline in EPSD9 student numbers will continue to impact the level of funding received by the District. To manage this, our District has worked to reduce staff as follows:

<u>Year</u>	<u>Total EPSD9 Employees</u>	<u>FTE</u>
2027		405.93
2026	504	409.14
2025	500	427.71
2024	567	
2023	553	
2022	522	
2021	482	
2020	517	
2019	516	
2018	510	

It needs to be anticipated that as long as the downward trend in enrollment continues, the District will need to review its staffing level each year. Our decline in enrollment is approximately 2% per year. This translates as roughly eighty students each year, or again roughly \$1M per year at current funding levels. Because of the staffing adjustments made in February and June of 2024, EPSD9 did not make any decrease in overall staffing for the 2025-2026 school year.

General Fund Ending Fund Balance Recap:

Taking into account the above variables, as well as other costs, the budget before you anticipates an increase in the District’s ending fund balance (EFB) for 2025-2026 from last year’s ending fund balance of just under \$5.0M to an ending fund balance of \$7.4M.

<u>Year</u>	<u>EFB</u>	<u>Total Exp</u>	<u>EFB as % of Exp</u>	<u>Increase (Decrease)</u>
2019-20	5,626,251	46,153,601	12.4%	
2020-21	8,113,814	45,371,863	17.9%	2,487,563
2021-22	7,517,808	47,948,664	15.7%	(596,006)
2022-23	6,947,584	53,283,398	13.0%	(570,224)
2023-24	5,250,000	55,873,794	9.4%	(1,697,584)
2024-25	4,968,714	54,951,344	9.0%	(281,286)
Projected 2025-26	7,409,835	56,201,317	13.2%	2,441,121
Proposed 2026-27	4,021,669	66,078,642	6.5%	(3,388,166)

Policy DBDB directs the Superintendent to “manage” the budget to a 12% ending fund balance and the current projected ending fund balance for this (2025-2026) year puts our District on track to exceeding this policy. However, it is important to note, if this budget were to be approved the estimated ending fund balance for 2026-2027 would be 6.5% of net expenditures which would be a significant drop in ending funds and below the target (12%) set by [Policy DBDB](#).

The Eagle Point School District 9 proposed budget is organized with expected expenditures detailed by Fund, Function and Object as required by ORS 294. Proposed expenditures are within expected revenues for each fund. Changes from the 2025-2026 year include adjusting our overall budget and expenditures to meet anticipated declines in enrollment, anticipate state funding and increased staffing costs. With this budget, I believe we have positioned Eagle Point School District to best achieve its educational goals while preparing for possible significant changes in funding.

I would like to recognize and thank Financial Director Gwen Swearingen, our business office staff and building administrators for their support in developing this budget. It is absolutely essential to also recognize the EPSD9 staff who have worked to adapt to changing realities in education as our state navigates reform. I would also like to thank the members of the Budget Committee for their citizenship and work in reviewing the 2026/2027 budget. On behalf of Eagle Point School District 9, Board of Directors, staff and community we sincerely appreciate your time and work in determining the soundness of our budget.

Respectfully submitted,



Andrew Kovach
Superintendent

Eagle Point School District 9
General Fund Budget Summary
2025-26 Projected and 2026-27 Proposed
Prepared 5.1.26

	2025-26	2025-26	2026-27	Change from 2025-26 Projected		Comments:
	Budget	Projected	Proposed	\$	%	
REVENUES:						
1 Beginning Fund Balance	4,968,714	6,128,215	7,409,835	1,281,620	26%	
2 Local Property Taxes	13,728,000	14,202,306	14,850,000	647,694	5%	SSF Offset
3 State School Fund (SSF)	40,227,920	40,325,935	41,888,468	1,562,533	4%	Note 1
4 Other State Revenues (Incl CSF)	578,171	576,850	581,037	4,187	1%	SSF Offset
5 Federal Forest Fees	-	-	-	-	N/A	
6 ESD Pass-through Revenue (CILS)	800,000	545,285	376,802	(168,483)	-21%	
7 Interest Income	500,000	750,498	650,000	(100,498)	-20%	
8 Fees, Admissions, and Fundraising	500,000	680,445	120,000	(560,445)	-112%	
9 Indirect Costs Charged to Grants	200,000	150,000	164,500	14,500	7%	
10 Other Revenues	250,000	251,618	38,000	(213,618)	-85%	Note 2
11 Total estimated revenues	<u>61,752,805</u>	<u>63,611,152</u>	<u>66,078,642</u>	<u>2,467,490</u>	4.0%	
EXPENDITURES:						
12 100 Salaries	27,000,000	25,892,589	29,231,811	3,339,222	13%	Note 3
13 200 Benefits (health ins, PERS, etc)	15,500,000	14,956,935	17,048,378	2,091,443	14%	Note 4
14 300 Purchased Svs other than 360	4,724,375	6,399,857	5,766,650	(633,207)	-10%	
15 360 Charter School SSF Pymts	3,800,000	4,006,875	4,400,000	393,125	10%	Note 5
16 400 Supplies & Materials	3,303,745	3,014,276	3,431,756	417,480	14%	
17 500 Capital Outlay	560,000	632,203	825,000	192,797	30%	Note 6
18 600 Debt Svs, Prprty Insur, Dues, etc	775,000	1,298,582	1,628,377	329,795	25%	Note 7
19 7XX Transfers to Other Funds	25,000	-	-	-		
20 Total Operating Expenditures	<u>55,688,120</u>	<u>56,201,317</u>	<u>62,331,973</u>	<u>6,130,656</u>	11%	
21 810 Contingency	<u>3,343,452</u>	N/A	<u>3,746,669</u>			
22 Total Expenditures	<u>59,031,572</u>	<u>56,201,317</u>	<u>66,078,642</u>	<u>6,130,656</u>	10.4%	
23 Budgeted or Projected EFB	3,343,452	7,409,835	3,746,669			
24 Plus net budget reductions in-progress			<u>275,000</u>			Note 8
25 2025-26 Total Projected EFB			<u>4,021,669</u>			
26 Projected EFB as % of net exp	6.00%	13.18%	6.45%			

Note 1: 2026-27 SSF estimate is based on \$11.36 Billion SSF for 2025-27 and ODE's most recent 2025-26 SSF estimate dated 5.1.26
Funding for the biennium is budgeted with a 49/51 split; Year 1 (2025-26) funded at 49%, Year 2 (2026-27) at 51%.

Note 2: "Other Revenues" includes SAIF dividends, refunds/rebates, rentals, and misc revenue.

Note 3: 2026-27 budgeted salaries includes:

- 1) A projected change in salary and benefits based on current staffing and known cost factors, including step movements. Because we are still in active negotiations, the final compensation costs are not yet determined. The current projection reflects assumptions and will be reevaluated once the contract is finalized.
- 2) Proposed increase of the base step for certified employees which increases the per diem maximum daily rate and increases all extra duty stipends (i.e. masters, longevity, coaching, club advisor etc).

Note 4: Benefits cost increases include:

- 1) An increase in District health insurance caps consistent with past increases.
- 2) PERS rates are established for the biennium; the projected increase is driven by salary growth rather than changes in the rate.

Note 5: Budgeted SSF payments to CLA are based on a SSF enrollment calculation, which uses the higher of the current or prior year enrollment. Due to ongoing enrollment declines, SSF revenue is currently based on prior-year enrollment. This creates a lag between declining enrollment and funding.

Note 6: Transportation fuel tank replacement must be completed before the next renewal date (July 1, 2027). Failure to complete this work may impact compliance and continued operation.

Note 7: 2026-27 Debt Service includes \$385,000 for the iPad payment (payment 2 of 5) and \$200,277 for the Turf Field (payment 1 of 2)

Note 8: Pending approval from ODE, a portion of Plant Engineer hours related to meal setup and cleanup will be reallocated to F295 (Food Service), consistent with the methodology implemented in 2025-26.

General Fund Financial Summary Report

As of March 30, 2026



EAGLE POINT
— SCHOOL DISTRICT 9 —
Every Student - Every Class - Every Day!

Eagle Point School District General Fund Revenue Summary Report
2025-26 Year-to-Date as of March 31, 2026
 Prepared 4/20/2026

Account	Budget	(Note 1)	YTD Revenue	YTD Percent Received	(Note 2)	Total Projected	Percent Projected
		March Revenues			Additional Projected		
11XX - Local Property Taxes and Pymts In-Lieu	13,728,000	329,254	13,675,995	99.6%	526,366	14,202,360	103.5%
14XX - Transportation Fees	-	-	30,568	N/A	-	30,568	
1510 - Interest on Investments	500,000	78,809	573,924	114.8%	176,574	750,498	150.1%
17XX - Fees, Admissions, Club Fundraising	500,000	43,178	566,698	113.3%	50,000	616,698	123.3%
19XX - Rentals, Grant Indirect, and Misc Rev	450,000	20,864	119,027	26.5%	150,591	269,618	59.9%
21xx - Other Intermediate Sources	800,000	-	281,680	35.2%	269,653	551,334	68.9%
3101 - State School Fund	40,227,920	3,373,939	33,450,309	83.2%	6,561,244	40,011,553	99.5%
3103 - Common School Fund	578,171	-	288,425	49.9%	288,425	576,849	99.8%
3XXX - Other State Sources and Grants	-	-	-	-	-	-	
4200 - Federal Grants	-	-	-	-	-	-	
4801 - Federal Forest Fees	-	-	-	-	-	-	
5200 - Transfers In	-	-	-	-	-	-	
5300 - Sale or Compensation for Fixed Assets	-	-	-	-	8,900	8,900	
5400 - Beginning Fund Balance (estimated)	4,968,714		6,128,215		(529,804)	5,637,791	
Totals	61,752,805	3,846,044	55,114,840		7,501,949	62,656,168	101.5%

Note 1: Revenue items are reported after they are booked to our accounting system, causing revenue items other than SSF and Property Taxes to sometimes be included in this report the month after receipt.

Note 2. Additional projected revenue includes:

- estimates of remaining local property tax payments, interest investments, and fees, admissions, & fundraising based on historical averages;
- the balance due from the State School Fund reduced by the May 2025 reconciliation amount due (\$186,634.87);
- the balance due from the Common School Fund on the 3/3/2026 2025-26 SSF District Estimate;
- an initial projected balance of (\$529,804) of student body funds to be moved to Special Revenue Funds

Eagle Point School District General Fund Expenditure Summary Report
2025-26 Year-to-Date as of March 31, 2026
 Prepared 4/20/2026

General Fund Expenditures by Function:	<u>Budget</u>	<u>March Expenditures</u>	<u>Year To Date Expenditures</u>	<u>Budget Balance</u>	<u>YTD Percent Expended</u>	<u>(Note 1) Additional Projected</u>	<u>Total Projected</u>	<u>Percent Projected</u>
1000 - Instruction	34,205,503	2,791,425	20,601,498	13,604,005	60%	12,557,876	33,159,374	97%
2000 - Support Services	23,793,850	1,770,621	15,499,498	8,294,352	65%	6,779,389	22,278,887	94%
3000 - Community Services	-	-	-	-	-	-	-	
4000 - Building Improvements	-	-	14,268	(14,268)	-	-	14,268	
5000 - Debt Service and Fund Xfrs	410,000	-	381,471	28,529	93%	25,000	406,471	99%
6000 - Contingency	3,343,452	-	-	3,343,452	-	-	-	
7000 - Unappropriated Ending Fund Balance	-	-	-	-	-	-	-	
Total Expenditures	61,752,805	4,562,046	36,496,736	25,256,070		19,362,265	55,859,000	90%

General Fund Expenditures by Object:	<u>Budget</u>	<u>March Expenditures</u>	<u>Year To Date Expenditures</u>	<u>Budget Balance</u>	<u>YTD Percent Expended</u>	<u>(Note 1) Additional Projected</u>	<u>Total Projected</u>	<u>Percent Projected</u>
100 - Salaries	27,241,645	2,143,183	16,228,945	11,012,700	60%	9,636,088	25,865,033	95%
200 - Benefits	16,551,964	1,244,583	9,211,577	7,340,387	56%	5,644,369	14,855,945	90%
300 - Purchased Services (other than 360)	5,347,610	644,933	3,877,296	1,470,314	73%	2,200,616	6,077,912	114%
360 - Charter School SSF Payments	3,800,000	331,817	3,329,874	470,126	88%	335,752	3,665,626	96%
400 - Supplies and Materials	3,638,134	181,296	2,182,514	1,455,620	60%	1,175,820	3,358,334	92%
500 - Capital Outlay	590,000	14,500	368,699	221,301	62%	324,768	693,467	118%
600 - Other Objects (Ins, Dues & Fees)	1,215,000	1,734	1,297,831	(82,831)	107%	19,852	1,317,682	108%
700 - Transfers Out	25,000	-	-	25,000	-	25,000	25,000	100%
810 - Contingency	3,343,452	-	-	3,343,452	-	-	-	
Total Expenditures	61,752,805	4,562,046	36,496,736	25,256,070		19,362,265	55,859,000	90%

STATE SCHOOL FUND GRANT
2025-2026

Based on \$11,359,400,000 Budget with a 49/51 split as of 5/1/2026

Jackson County, Eagle Point SD 9 - 2043

2025-2026 Local Revenue

Property Taxes and in-lieu of property taxes from local sources	=	\$14,210,000.00
Common School Fund	=	\$576,849.24
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	=	\$14,786,849.24

2025-2026 Experience Adjustment

District Average Teacher Experience	=	9.54
State Average Teacher Experience	=	12.57
Experience Adjustment (Difference in District and State Teacher Experience)	=	-3.03

2025-2026 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	=	\$2,800,000.00
Transportation per ADMr Rank		23%
Transportation Reimbursement Rate		70.00%
70.00% of the Net Eligible Transportation Expenditures = the Transportation Grant \$1,960,000.00		

2025-2026 Extended ADMw

2025-2026 ADMw 4,815.17 2024-2025 ADMw 4,840.31 Extended ADMw 4,840.31

2025-2026 General Purpose Grant

Multiply the Teacher Experience Adjustment of -3.03 by \$25 then add \$4500 to the result = \$4,424.25
Then multiply \$4,424.25 by the Extended ADMw 4840.3063 and then by the funding ratio 2.478752605197 = \$53,081,805.75

2025-2026 Total Formula Revenue

Add the General Purpose Grant \$53,081,805.75 to the Transportation Grant \$1,960,000.00 = \$55,041,805.75

2025-2026 State School Fund Grant

Subtract the Local Revenue \$14,786,849.24 from the Total Formula Revenue \$55,041,805.75 = \$40,254,956.51

2025-2026 Rates per ADMw

General Purpose Grant per Extended ADMw = \$10,967 Total Formula Revenue per Extended ADMw = \$11,372
Charter Schools Rate(ORS 338.155) = \$11,024

Payments

SSF Total Paid To Date	\$36,824,249	SSF Estimated Remaining Balance Due	\$3,430,707.51
Small HS Grant Total Paid To Date		Small HS Grant Estimated Remaining Balance Due	
		High Cost Disability Estimated Remaining Balance Due	

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, Eagle Point SD 9 - 2043

2026-2027 Local Revenue

Property Taxes and in-lieu of property taxes from local sources	=	\$14,850,000.00
Common School Fund	=	\$581,037.31
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	=	\$15,431,037.31

2026-2027 Experience Adjustment

District Average Teacher Experience	=	9.51
State Average Teacher Experience	=	12.57
Experience Adjustment (Difference in District and State Teacher Experience)	=	-3.06

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	=	\$3,200,000.00
Transportation per ADMr Rank		28%
Transportation Reimbursement Rate		70.00%
70.00% of the Net Eligible Transportation Expenditures = the Transportation Grant \$2,240,000.00		

2026-2027 Extended ADMw

2026-2027 ADMw 4,777.31 2025-2026 ADMw 4,803.37 Extended ADMw 4,803.37

2026-2027 General Purpose Grant

Multiply the Teacher Experience Adjustment of -3.06 by \$25 then add \$4500 to the result = \$4,423.50
Then multiply \$4,423.50 by the Extended ADMw 4803.3745 and then by the funding ratio 2.5922539943 = \$55,079,505.45

2026-2027 Total Formula Revenue

Add the General Purpose Grant \$55,079,505.45 to the Transportation Grant \$2,240,000.00 = \$57,319,505.45

2026-2027 State School Fund Grant

Subtract the Local Revenue \$15,431,037.31 from the Total Formula Revenue \$57,319,505.45 = \$41,888,468.14

2026-2027 Rates per ADMw

General Purpose Grant per Extended ADMw = \$11,467 Total Formula Revenue per Extended ADMw = \$11,933
Charter Schools Rate(ORS 338.155) = \$11,529

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
	High Cost Disability Estimated Remaining Balance Due

Eagle Point School District 9
General Fund Revenue History 2026-27 Revenue Estimate

Updated 5.1.26

A	B	C	D	2025-26		H	I	
<u>Account</u>	<u>Description</u>	<u>Actual 2022-23</u>	<u>Actual 2023-24</u>	<u>Actual 2024-25</u>	<u>2025-26 Budget</u>	<u>2025-26 Projected</u>	<u>2026-27 Estimate</u>	
1111	Current Year's Taxes	12,445,051	12,988,789	13,435,447	13,528,000	14,014,097	14,500,000	SSF Offset
1112	Prior Year Taxes	191,844	285,195	161,928	200,000	188,209	350,000	SSF Offset
1510	Interest on Investments	409,371	527,255	635,475	500,000	750,498	650,000	
17XX	Fees, Admissions, & Fundraising	629,904	648,358	651,268	500,000	680,445	120,000	Moving SB funds to Special Revenue
1980	Indirect Costs Charged to Grants	284,468	260,102	199,025	200,000	150,000	164,500	
1990	Other Revenues	154,690	257,350	133,463	250,000	214,687	38,000	Moving SB funds to Special Revenue
Total Local Revenue:		14,115,328	14,967,049	15,216,607	15,178,000	15,997,936	15,822,500	
2102	ESD Passthrough Revenue	1,209,702	1,199,369	748,809	800,000	545,285	376,802	SOESD SSF Passthrough
2199	Other Intermediate Sources	7,919	-	12,716	-	-	-	<i>(Using more SOESD SpEd services)</i>
Total Intermediate Revenue:		1,217,621	1,199,369		800,000	545,285	376,802	
3101	State School Fund (SSF)	36,651,002	37,319,427	38,783,369	40,227,920	40,325,935	41,888,468	Per ODE Ests 5.1.26 & 3.2.26
3103	Common School Fund	550,982	561,097	571,645	578,171	576,850	581,037	ODE Estimate 3.2.26
3299	Other State Grants	120,186	-	48,860	-	-	-	
Total State Revenue:		37,322,170	37,880,524	39,403,875	40,806,091	40,902,785	42,469,505	
4xxx	Federal Grants (Restr & Unrestr)	-	-	-	-	-	-	
4801	Federal Forest Fees	48,662	49,726	12,858	-	36,931	-	
Total Federal Revenue:		48,662	49,726	12,858	-	36,931	-	
5100	Debt Proceeds	-	-	-	-	-	-	
5200	Transfers In	126,657	-	-	-	-	-	
5300	Sale of Fixed Assets	9,373	25,274	8,326	-	8,900	-	
5400	Beginning Fund Balance	7,517,808	6,947,585	5,250,000	4,968,714	6,128,215	7,409,835	
Total Other Sources and Beg Fund Balance		7,653,838	6,972,859	5,258,326	4,968,714	6,128,215	7,409,835	
Total General Fund Revenues		60,357,619	61,069,527	59,891,666	61,752,805	63,611,152	66,078,642	

2025-26 General Fund Expenditure Projection and 2026-27 Proposed Budget

Prepared 5.1.26

Object	Description	Actual Expenditures			Adopted 2025-26 Budget	2026-27 Projected Expenditures	Projected (Over)/Under Budget	2026-27 Proposed Budget	Change:			
		2022-23	2023-24	2024-25					From 2025-26 Budget		From 2025-26 Projected	
								\$	%	\$	%	
111	LICENSED SALARIES	13,030,731	12,246,096	13,121,133	14,579,501	13,538,073	1,041,428	15,573,754	994,253	7%	2,035,681	15%
112	CLASSIFIED SALARIES	8,350,523	8,895,651	9,007,820	9,571,938	8,816,091	755,847	9,795,270	223,332	2%	979,178	11%
113	ADMINISTRATORS	2,145,462	2,321,392	2,290,246	2,328,456	2,259,474	68,982	2,413,727	85,271	4%	154,253	7%
116	SUPPLEMENTAL RETIREMENT STIPENDS	-	20,848	1,750	1,750	3,500	(1,750)	3,500	1,750	100%	-	0%
121	SUBSTITUTES LICENSED	82,151	38,193	42,719	50,000	50,767	(767)	52,000	2,000	4%	1,233	2%
122	SUBSTITUTES CLASSIFIED	65,634	9,864	15,021	10,000	3,512	6,488	10,000	-	0%	6,488	185%
123	TEMPORARY LICENSED	100	-	-	-	98,810	(98,810)	-	-	-	(98,810)	-100%
124	TEMPORARY CLASSIFIED	-	-	7,990	-	89	(89)	-	-	-	(89)	-100%
130	ADDITIONAL SALARY	842,947	1,235,065	900,797	700,000	1,122,273	(422,273)	1,383,560	683,560	98%	261,287	23%
Total Salaries		24,517,549	24,767,109	25,387,477	27,241,645	25,892,589	1,349,055	29,231,811	1,990,167	7%	3,339,222	13%
210	PERS (Employer Contribution)	5,703,329	5,985,905	6,339,245	7,042,097	6,186,662	855,435	7,153,748	111,651	2%	967,085	16%
212	PERS Pickup (IAP)	1,366,123	1,386,220	1,440,831	1,516,676	1,413,142	103,534	1,647,079	130,402	9%	233,936	17%
220	FICA (Social Security & Medicare)	1,812,627	1,842,169	1,890,097	1,976,645	1,891,742	84,903	2,137,778	161,133	8%	246,036	13%
231	WORKERS' COMPENSATION	151,223	61,747	163,839	152,127	167,607	(15,481)	180,788	28,661	19%	13,180	8%
232	UNEMPLOYMENT COMPENSATION	-	22,924	271,129	400,000	250,000	150,000	400,000	-	0%	150,000	60%
233	PAID LEAVE OREGON	58,903	95,648	98,599	101,447	98,899	2,548	109,571	8,124	8%	10,672	11%
242	HEALTH INSURANCE	4,744,824	4,559,717	4,613,210	5,059,274	4,715,558	343,716	5,165,460	106,186	2%	449,902	10%
244	DENTAL INSURANCE	122,719	106,003	96,971	100,159	85,154	15,005	91,093	(9,065)	-9%	5,939	7%
245	VISION	59,914	53,448	50,025	53,540	45,168	8,371	51,110	(2,430)	-5%	5,941	13%
247	TSA and HSA Contributions	131,143	118,128	115,613	150,000	103,001	46,999	111,752	(38,248)	-25%	8,751	8%
Total Benefits		14,150,805	14,231,909	15,079,560	16,551,964	14,956,935	1,595,030	17,048,378	496,414	3%	2,091,444	14%
310	INST PROF / TECH SVS & TRAINING / WORKSHOPS	1,115,475	1,307,087	1,664,888	1,200,000	3,025,517	(1,825,517)	1,613,500	413,500	34%	(1,412,017)	-47%
322	REPAIR & MAINTENANCE SERVICES	300,293	567,052	639,995	400,000	397,046	2,954	644,300	244,300	61%	247,254	62%
324	RENTALS	95,589	98,637	75,153	100,000	58,704	41,296	102,250	2,250	2%	43,546	74%
325	ELECTRICITY	551,008	635,098	728,131	700,000	759,607	(59,607)	785,000	85,000	12%	25,393	3%
326	FUEL (Natural Gas and Heating Oil)	239,689	173,843	186,925	190,000	172,277	17,723	190,000	-	0%	17,723	10%
327	WATER AND SEWAGE	209,727	197,301	216,608	240,000	244,677	(4,677)	261,000	21,000	9%	16,323	7%
328	GARBAGE	127,316	142,290	149,793	141,500	157,916	(16,416)	160,000	18,500	13%	2,084	1%
329	OTHER PROPERTY SERVICES	-	-	1,260	-	-	-	-	-	-	-	-
330	STUDENT TRANSPORTATION SERVICES	(12,363)	(7,661)	(24,215)	40,000	(4,297)	44,297	-	(40,000)	-100%	4,297	-100%
340	TRAVEL	292,459	449,683	303,718	300,000	285,861	14,139	340,050	40,050	13%	54,189	19%
351	TELEPHONE	73,600	73,462	73,605	75,000	75,000	-	87,000	12,000	16%	12,000	16%
353	POSTAGE	12,607	17,588	11,037	13,760	14,915	(1,155)	17,100	3,340	24%	2,185	15%
354	ADVERTISING	9,822	6,460	1,485	5,050	2,792	2,258	4,000	(1,050)	-21%	1,208	43%
355	PRINTING & BINDING	8,504	23,257	-	20,000	30,000	(10,000)	5,000	(15,000)	-75%	(25,000)	-83%
359	OTHER COMMUNICATIONS SERVICES	144,840	160,540	160,483	143,300	192,873	(49,573)	181,750	38,450	27%	(11,123)	-6%
360	CHARTER SCHOOL PAYMENTS	4,318,529	4,484,359	3,630,069	3,800,000	4,006,875	(206,875)	4,400,000	600,000	15%	393,125	10%
370	OUT-OF-DISTRICT TUITION	1,200	-	-	-	950	(950)	-	-	-	(950)	-100%
374	OTHER TUITION/POST GRADUATION	6,007	7,424	8,467	9,000	6,914	2,086	10,000	1,000	11%	3,086	45%

2025-26 General Fund Expenditure Projection and 2026-27 Proposed Budget

Prepared 5.1.26

Object	Description	Actual Expenditures			Adopted 2025-26 Budget	2026-27 Projected Expenditures	Projected (Over)/Under Budget	2026-27 Proposed Budget	Change:			
		2022-23	2023-24	2024-25					From 2025-26 Budget		From 2025-26 Projected	
								\$	%	\$	%	
380	NON-INSTR PROF AND TECH SVS & WORKSHOPS	1,587,066	1,446,092	1,570,053	1,600,000	782,829	817,171	1,149,700	(450,300)	-28%	366,871	47%
381	AUDIT SERVICES	80,895	84,050	74,500	80,000	101,850	(21,850)	100,000	20,000	25%	(1,850)	-2%
382	LEGAL SERVICES	13,040	17,298	30,674	50,000	50,000	(0)	75,000	25,000	50%	25,000	50%
383	ARCHITECT & ENGINEER SERVICES	48,981	5,647	9,950	5,000	-	5,000	-	(5,000)		-	
384	NEGOTIATION SERVICES	-	-	-	5,000	18,000	(13,000)	40,000	35,000	700%	22,000	122%
388	ELECTION SERVICES	4,363	27,458	7,366	5,000	-	5,000	-	(5,000)	-100%	-	
390	OTHER GENERAL PROF. & TECH. SERVICES	1,100	-	600	-	1,425	(1,425)	1,000	1,000		(425)	-30%
391	FIELD TRIPS	-	1,166	5,011	25,000	25,000	-	-	(25,000)	-100%	(25,000)	-100%
Total Purchased Services		9,229,745	9,918,131	9,525,556	9,147,610	10,406,731	(1,259,121)	10,166,650	1,019,040	11%	(240,081)	-2%
						(1,259,121)		1,019,040				
410	SUPPLIES	1,116,813	1,350,702	1,252,724	1,371,284	919,221	452,063	869,544	(501,740)	-37%	(49,677)	-5%
411	FUEL for Buses	199,201	213,541	215,031	240,000	243,412	(3,412)	240,000	-	0%	(3,412)	
412	SHOP SUPPLIES	64,907	49,506	47,756	60,000	29,368	30,632	60,000	-	0%	30,632	
420	TEXTBOOKS	488,190	1,008,164	141,828	530,000	201,999	328,001	335,000	(195,000)	-37%	133,001	66%
430	LIBRARY BOOKS	21,068	15,239	16,111	28,400	23,135	5,265	22,060	(6,340)	-22%	(1,075)	-5%
440	PERIODICALS	-	144	-	450	122,494	(122,044)	126,250	125,800	27956%	3,756	3%
460	NONCONSUMABLE SUPPLIES	485,631	569,628	631,912	400,000	465,556	(65,556)	577,857	177,857	44%	112,301	24%
470	COMPUTER SOFTWARE	1,385,728	705,303	824,110	800,000	872,657	(72,657)	1,005,045	205,045	26%	132,388	15%
480	COMPUTER HARDWARE	81,360	184,460	82,869	208,000	136,434	71,566	196,000	(12,000)	-6%	59,566	44%
Total Supplies & Materials		3,842,898	4,096,687	3,212,340	3,638,134	3,014,276	623,858	3,431,756	(206,378)	-6%	417,480	11%
						623,858		(206,378)				
520	BLDG ACQUISITION & IMPRVMTS	517,361	168,018	153,841	150,000	110,886	39,114	183,000	33,000	22%	72,114	65%
530	IMPROVEMENTS OTHER THAN BLDGS.	-	-	-	-	20,300	(20,300)	20,000	20,000		(300)	-1%
540	EQUIPMENT	201,179	49,746	32,700	40,000	183,275	(143,275)	122,000	82,000	205%	(61,275)	-33%
542	REPLACEMENT EQUIPMENT	-	-	-	-	-	-	-	-		-	
562	BUS GARAGE PURCHASE/IMPROVEMENTS	-	-	-	-	-	-	500,000	500,000		500,000	
564	BUS & CAPITAL BUS IMPROVEMENTS	238,049	-	331,767	400,000	317,743	82,257	-	(400,000)	-100%	(317,743)	-100%
Total Capital Outlay		956,590	217,764	518,308	590,000	632,203	(42,203)	825,000	235,000	40%	192,797	33%
						(42,203)		235,000				
610	REDEMPTION OF PRINCIPAL	-	-	-	385,000	381,471	3,529	585,277	200,277		203,806	53%
620	INTEREST	-	-	-	-	-	-	-	-		-	
640	DUES & FEES	58,005	87,158	106,144	100,000	90,050	9,950	106,100	6,100	6%	16,050	18%
650	LIABILITY AND PROPERTY INSURANCE	527,804	622,213	698,144	730,000	827,061	(97,061)	969,500	239,500	33%	142,439	17%
670	TAXES & LICENSES	-	-	-	-	-	-	17,500	17,500		17,500	
690	GRANT INDIRECT CHARGES	-	-	-	-	-	-	-	-		-	
Total Other Objects		585,809	709,371	804,288	1,215,000	1,298,582	(83,582)	1,678,377	463,377	38%	379,795	31%
						(83,582)		463,377				
710	Fund Transfers	126,657	897,621	-	25,000	-	25,000	-	(25,000)			
Total Transfers		126,657	897,621	-	25,000	-	25,000	-	(25,000)	-100%		
						25,000						
810	CONTINGENCY	-	-	-	3,343,452	N/A		3,746,669	403,217	12%		

2025-26 General Fund Expenditure Projection and 2026-27 Proposed Budget

Prepared 5.1.26

Object	Description	Actual Expenditures			Adopted 2025-26 Budget	2026-27 Projected Expenditures	Projected (Over)/Under Budget	2026-27 Proposed Budget	Change:		From 2025-26 Projected	
		2022-23	2023-24	2024-25					From 2025-26 Budget		From 2025-26 Projected	
								\$	%	\$	%	
820	PLANNED RESERVE	-	-	-	-	-		-				
Total Other Uses of Funds		-	-	-	3,343,452	-		403,217	12%			
		53,410,053	54,838,592	54,527,529	61,752,805	56,201,317	2,208,037	4,375,836	7%			

**Eagle Point School District
2025-26 Adopted Budget**

Fund	1000 Instruction	2000 Supporting Services	3000 Enterprise & Community Services	4000 Facilities Acqstn & Constr	5100 Debt Service	5200 Interfund Transfers	6000 Contingency	7000 (UEFB) Reserve	Total
100 General Fund	34,205,504	23,793,850	-	-	385,000	25,000	3,343,452	-	61,752,806
200 Special Revenue Funds	5,000,000	4,000,000	2,500,000	2,500,000	-	-	1,000,000	-	15,000,000
300 Debt Service Fund	-	-	-	-	-	-	-	-	-
400 Capital Construction Funds	-	-	-	2,000,000	-	-	-	-	2,000,000
700 Trust and Agency Fund	-	-	300,000	-	-	-	-	-	300,000
TOTALS	39,205,504	27,793,850	2,800,000	4,500,000	385,000	25,000	4,343,452	-	79,052,806

Eagle Point School District

Total Proposed Budget

2026-27

Prepared 5.1.26

Fund	1000 Instruction	2000 Supporting Services	3000 Enterprise & Community Services	4000 Facilities Acqstn & Constr	5100 Debt Service	5200 Interfund Transfers	6000 Contingency	7000 (UEFB) Reserve	Total
100 General Fund	36,701,064	25,045,631	-	-	585,277		3,746,669	-	66,078,642
200 Special Revenue Funds	5,500,000	3,500,000	2,500,000	2,200,000	-	-	1,300,000	-	15,000,000
300 Debt Service Fund	-	-	-	-	-	-	-	-	-
400 Capital Construction Funds	-	-	-	1,000,000	-	-	-	-	1,000,000
700 Trust and Agency Fund	-	-	300,000	-	-	-	-	-	300,000
TOTALS	42,201,064	28,545,631	2,800,000	3,200,000	585,277	-	5,046,669	-	82,378,642

Eagle Point School District 9
 Projected Special Revenue Resources for 2026-27
 Prepared 5.1.26

FUND	Resource - Description	Anticipated Allocation
211	Title IV Student Support & Academic Enrichment	91,968
213	Comprehensive Literacy State Development (CLSD)	336,000
221	Title III-A Immigrant	2,444
224	Title III English Language Acquisition	47,641
225	Title I Part A Program	1,091,497
225	Title I Part A Program - CARRYOVER	130,000
228	IDEA Part B 611 / Special Education - Grants to States	725,000
229	IDEA Part B 619 / Preschool Grants for Children with Disabilities	3,500
231	Title II Improving Teacher Quality State Grants	156,855
251	Student Investment Account (SIA)	3,910,448
252	High School Success (HSS)	1,057,315
264	E-rate	434,689
268	Title IC Migrant Education (SOESD Consortium)	115,000
272	Outdoor School (OSU Extension Office)	125,000
273	Early Literacy & HDT	427,518
275	State Summer Learning	-
278	Secondary Career Pathways	35,000
282	Upper Gym Seismic Project 2024-25 (OBBD)	2,100,000
288	Early Indicator and Intervention Systems (EIS)	13,579
288	ASPIRE	1,900
288	Alumbra	50,000
288	TAP - Wood Beam Trusses Inspection (NEW!)	25,000
288	Donations - Restricted (Softball Facility, WMMS Multi Use Facility)	425,000
292	Construction Excise Tax	100,000
293	Public Purpose Change - Senate Bill 1149	145,000
295	Food Service: State	414,527
295	Food Service: Federal	2,348,991
	Targeted School Improvement (TSI) NEW!	126,128
	Relocation of Student Body Funds - Movement of F101	560,000
		15,000,000

Federal Grants

Integrated Plan

Not Funded

Revenue projections are based on the best information currently available, including allocation notices, known funding sources, and reasonable estimates. Actual revenues may vary as final allocations are finalized.

EPSD Account Code Elements and What They Mean

Fund	<i>EXPENDITURE DIMENSIONS help us sort & classify expenditures</i>					Revenue Source
	Function	Object	Operational Unit	Area	Sub Area	
3-digits	4-digits	4-digits	3-digits	3-digits	2-digits	4-digits
The Fund identifies the source of the money and what rules apply to it.	The Function describes the purpose or activity of an expenditure	The Object is the type of item or service purchased	The Operational Unit (Location) is the physical site or place where the activity or expenditure occurs.	Areas of Responsibility are used to indicate curriculum areas (as required by function) & also can be used for internal District tracking purposes.	Sub Areas of Responsibility are optional categories for District internal use and are not reported to the state..	Revenues collected are classified by major source.
Which pot of money is this coming from?	Why did you spend it?	What did you buy?	Where did you spend it?	Does the expense belong to a specific program?	Does the expense need its come category for District tracking?	Where is the money coming from?
Governmental Funds 100-General 200-Special Revenue 300-Debt Service 400-Capital Project Funds Proprietary Funds 500-Enterprise 600-Internal Service Fiduciary Funds 700-Trust & Agency	Function 1000-Instruction 2000-Support Services 3000-Enterprise & Community Services 4000-Facilities Acquisition & Construction 5000-Other Uses 6000-Contingency 7000-Unappropriated Ending Fund Balance	Object 100-Salaries 200-Associated Payroll Costs 300-Purchases Services 400-Supplies & Materials 500-Capital Outlay 600-Other Objects 700-Transfers 800-Other Uses of Funds	Location 900-District Wide 901-EPHS 902-EPMS 903-HES 905-Lower TRE 906-SCS 908-Upper TRE 909-LCLC 910-URCEO 912-WMMS 913-ERE 915-TRE 920-CLA 925-LB 930-SSP 951-Transportation 971-Maintenance 989-DO 990-Student Services 991-School Improvement 992-Technology	Contact the Business office for a current listing of EPSD9 Areas of Responsibility	Contact the Business office for a current listing of EPSD9 Sub Areas	Source 1000-Local 2000-Intermediate 3000-State 4000-Federal 5000-Other

The District's Chart of Accounts supports full and transparent disclosure of its financial position. Account codes are applied consistently in accordance with the Oregon Program Budgeting and Accounting Manual (PBAM), and the District adheres to the required minimum chart of accounts structure.

Supplemental coding (Sub Areas of Responsibility) may be used to support internal tracking and reporting needs while remaining consistent with PBAM requirements.

Resources for additional information:

[Program Budgeting and Accounting Manual 2023](#)

[PBAM Basics](#)

[ODE Fiscal Transparency - Account Code Search](#)

Legal Notices & Publications

Documents will be added to the final "Adopted" budget document after Board adoption)

- 7. Budget Committee Questions**
- 8. Public Comments**
- 9. Budget Committee Discussion**
- 10. Motion to approve the budget (Exhibit A) or to recess the Budget Committee meeting until May 12, 2026**
- 11. Recess or Adjourn Meeting**