



Ashland SD

Inspiring Learning for Life...

ADOPTED

2025.2026 Budget

**ASHLAND SCHOOL DISTRICT NO. 5
BUDGET COMMITTEE MEMBERS
2025-2026 Budget Year**

Mission Statement

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

COMMUNITY MEMBERS

<u>Kristin Milligan</u>	Term Began: December 2024 Term Expires: June 30, 2027
<u>Dave Dotterrer</u>	Term Began: December 2022 Term Expires: June 30, 2025
<u>Chris Chambers</u>	Term Began: December 2022 Term Expires: June 30, 2025
<u>Jeff Pelger</u>	Term Began: December 2023 Term Expires: June 30, 2026
<u>Ann Gaffney</u>	Term Began: December 2023 Term Expires: June 30, 2026

SCHOOL BOARD MEMBERS

<u>Russell Hatch</u>	Term Began: July 2023 Term Expires: June 2027
<u>Rebecca Dyson</u>	Term Began: July 2021 Term Expires: June 2025
<u>Jill Franko</u>	Term Began: July 2021 Term Expires: June 2025
<u>Dan Ruby</u>	Term Began: July 2023 Term Expires: June 2027
<u>Eva Skuratowicz</u>	Term Began: July 2021 Term Expires: June 2025

ASHLAND SCHOOL DISTRICT NO. 5

DISTRICT ADMINISTRATION, DIRECTORS, & SUPERVISORS

Mission Statement

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

The following staff were involved in developing the 2025.2026 Budget:

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

Benjamin Bell, Principal, Ashland High School

Steve Retzlaff, Principal, Ashland Middle School

Christine McCollom, Principal Bellview Elementary

Corinne McGinnis, Principal Helman Elementary

J'Me Strowbridge, Principal, Walker Elementary

Ericka Beck-Bratton, Principal, Trails

Debra Schaeffer-Pew, Principal Willow Wind

Robby Moles, Maintenance Director

Stacey Cheshire, Transportation Director

Christine Lehman, Nutrition Services Supervisor

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

To assessor of Jackson County

FORM OR-ED-50
2025-2026

☐ Check here if this is
an amended form.

• Be sure to read instructions in the current Notice of Property Tax Levy Forms and Instructions booklet.

The Ashland School Board has the responsibility and authority to place the following property tax, fee, charge, or assessment
on the tax roll of Jackson County. The property tax, fee, charge, or assessment is categorized as stated by this form.

<u>885 Siskiyou Blvd</u>	<u>Ashland</u>	<u>OR</u>	<u>97520</u>	<u>6.18.2025</u>
Mailing Address of District	City	State	ZIP Code	Date Submitted
<u>Sherry Ely</u>	<u>Business Director</u>	<u>541-482-2811</u>	<u>sherry.ely@ashland.k12.or.us</u>	
Contact person	Title	Daytime telephone number	Contact person e-mail address	

CERTIFICATION— You **must** check one box if you are subject to local budget law.

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

PART I: TOTAL PROPERTY TAX LEVY

		Subject to Education Limits	
		Rate —or— Dollar Amount	
1. Rate per \$1,000 levied (within permanent rate limit).....1		4.1601	Excluded from Measure 5 Limits
2. Local option operating tax2		1.29	Dollar Amount of Bond Levy
3. Local option capital project tax3		0	
4a. Levy for bonded indebtedness from bonds approved by voters prior to October 6, 2001.....4a			0
4b. Levy for bonded indebtedness from bonds approved by voters after October 6, 2001 4b			8,800,000
4c. Total levy for bonded indebtedness not subject to Measure 5 or Measure 50 (total of 4a + 4b).....4c			8,800,000

PART II: RATE LIMIT CERTIFICATION

5. Permanent rate limit in dollars and cents per \$1,000.....5	4.1601
6. Election date when your new district received voter approval for your permanent rate limit6	na
7. Estimated permanent rate limit for newly merged/consolidated district.....7	na

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

Purpose (operating, capital project, or mixed)	Date voters approved local option ballot measure	First tax year levied	Final tax year to be levied	Tax amount —or— rate authorized per year by voters
Operating	November 2020	2021.2022	2025.2026	1.29

(see next page for worksheet for lines 4a, 4b, and 4c)
File with your assessor no later than JULY 15, unless granted an extension in writing.

ASHLAND SCHOOL DISTRICT NO. 5
ASHLAND, OR
RESOLUTION NO. 2024.2025 B-3

RESOLUTION ADOPTING THE 2025.2026 BUDGET

BE IT RESOLVED, That the Board of Directors of Ashland School District No. 5 hereby adopts the budget for 2025.2026 in the sum of \$90,721,059 now on file in the District Administration Office, 885 Siskiyou Blvd, Ashland, OR 97520

RESOLUTION-MAKING APPROPRIATIONS

BE IT HEREBY RESOLVED, That for the fiscal year beginning July 1, 2025, the amounts shown below are hereby appropriated for the purposes indicated within the funds lists:

GENERAL FUND (100)

1000 Instruction	\$ 22,968,258
2000 Support Services	\$ 15,753,817
3000 Enterprise and Community	\$ 4,900
4000 Facilities	\$ -
5100 Debt Service	\$ 10,220,000
5200 Transfer of Funds	\$ 650,000
6000 Contingency	\$ 2,000,000
Total Appropriations	\$ 51,596,975
7000 Unappropriated Ending Fund Balance	\$ 1,235,453

SPECIAL REVENUE FUNDS (200)

1000 Instruction	\$ 3,709,456
2000 Support Services	\$ 2,388,737
3000 Enterprise and Community	\$ 1,283,100
4000 Facilities	\$ 40,000
5000 Transfer of Funds	\$ -
Total Appropriations	\$ 7,421,293
7000 Unappropriated Ending Fund Balance	\$ -

DEBT SERVICE (300)

5000 Other Uses (Debt Service)	\$ 8,480,400
Total Appropriations	\$ 8,480,400
7000 Unappropriated Ending Fund Balance	\$ -

CAPITAL PROJECTS FUND (400)

1000 Instruction	\$ -
2000 Support Services	\$ 396,515
4000 Facilities/Acquisition	\$ 7,065,009
5000 Other Uses	\$ -
6000 Contingencies	\$ 3,000,000
Total Appropriations	\$ 10,461,524
7000 Unappropriated Ending Fund Balance	\$ -

INTERNAL SERVICE FUNDS (600)

2000 Support Services	\$ 10,342,014
5000 Other Uses	\$ 25,000
6000 Contingency	\$ 859,650
Total Appropriations	\$ 11,226,664
7000 Unappropriated Ending Fund Balance	\$ -

TRUST & AGENCY FUNDS (700)

1000 Instruction	\$ -
2000 Support Service	\$ -
3000 Enterprise and Community	\$ 285,000
5000 Other Users	\$ -
Total Appropriations	\$ 285,000
7000 Unappropriated Ending Fund Balance	\$ 13,750

TOTAL APPROPRIATIONS ALL FUNDS	\$ 89,471,856
TOTAL UNAPPROPRIATED ENDING FUND BALANCE - ALL FUNDS	\$ 1,249,203
TOTAL ADOPTED BUDGET	\$ 90,721,059

RESOLUTION IMPOSING THE TAX

BE IT RESOLVED, that the following ad valoren property taxes are hereby imposed for tax yer 2025.2026 upon the assessed value of all taxable property within the District:

- (1) At the rate of \$4.1601 per \$1,000 of assessed value for the permanent rate tax
- (2) At the rate of \$1.29 per \$1,000 of assessed value for local option tax
- (3) In the amount of \$8,800,000 for debt service of general obligation bonds

RESOLUTION CATEGORIZING THE TAX

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

Subject to Education Limitation

Permanent Tax	\$4.601/\$1,000
Local Option Tax	\$1.29/\$1,000

Excluded From Limitation

General Obligation Debt Service	\$8,800,000
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ATTEST:

CLERK

DATE

CHAIRMAN

ASHLAND SCHOOL DISTRICT NO. 5
Adjustments to Approved 2025.2026 Budget

Resources (Revenue)			
	Proposed	Change	Adopted
Fund 105 Fund Raising_Revenue	\$20	-\$40	-\$20 entered as a positive \$20
Fund 110 Fees_Revenue	\$2	-\$4	-\$2 entered as a positive \$2
Fund 295 Donations_Revenue	\$29,817	-\$59,634	-\$29,817 entered as a positive \$29,817
	\$29,839	-\$59,678	-\$29,839

Increase in Resources

Requirements (Expenditures)			
Fund 105 Fund Raising_Expense	\$0.00	\$20.00	\$20.00
Fund 110 Fees_Expense	\$0.00	\$2.50	\$2.50
Fund 295 Donations_Expense	\$0.00	\$29,817.00	\$29,817.00
	\$0.00	\$29,839.50	\$29,839.50

Increase in Requirements

\$29,839.50

ALL FUNDS

	Approved	Adopted	Change
Fund 100	\$52,114,220	\$52,114,220	\$0
Fund 105	\$429,818	\$429,838	\$20
Fund 110	\$288,368	\$288,370	\$2
Fund 200 Consolidated	\$7,391,476	\$7,421,293	\$29,817
Fund 301	\$8,480,400	\$8,480,400	\$0
Fund 400 Consolidated	\$10,461,524	\$10,461,524	\$0
Fund 600 Consolidated	\$11,226,664	\$11,226,664	\$0
Fund 700 Consolidated	\$298,750	\$298,750	\$0
	\$90,691,220	\$90,721,059	\$29,839

Revenue

	Expense
105.0000.1920.007.637.407.036	105.1131.0410.007.637.407.036
110.0000.1740.007.000.407.000	110.2230.0640.007.000.407.000
295.0000.1920.001.000.000.001	295.1111.0460.001.000.000.001

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

ROGUE 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:

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:

6/04/25

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



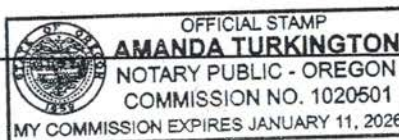
Signature

Dated at Medford, Oregon, this 4th day of June, 2025

AdName: **481909**

State of Oregon, County of Jackson
Subscribed and Sworn to before me this 4th day of June, 2025 by


Notary Public for Oregon



No. _____ in the _____ Court of the STATE OF OREGON for the COUNTY OF JACKSON AFFIDAVIT OF PUBLICATION Filed. _____ By _____ From the office of _____ Attorney for _____	
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OUTDOOR ADVENTURES

Monument hike, splash pads, I-5 wildlife overcrossing and more

By SHAWN HALL
for the Rogue Valley Times
Join the Soda Mountain Wilderness Council for a free guided hike on June 14 in the Cascade-Siskiyou National Monument.

Hike with a professional botanist to see views from Porcupine Mountain in the monument. The hike is about 3 miles on varied terrain, including the Pacific Crest Trail, an old jeep trail and some cross-country.

"You could wonder why Julie Andrews is not there bursting out in song," Dave Willis, chairman of the council, wrote in a hike announcement.

Sign up via sodamtwild@yahoo.com or call 541-482-8660 for more information.

Splash pads open in Grants Pass, Medford

The splash pads at Medford city parks are open for the summer, as are locations at Riverside Park and Morrison Centennial Park in Grants Pass. The splash pad at Morrison was repaired while the pad at Riverside Park was pressure-washed in advance of its opening last week. Cave-man Pool in Grants Pass is due to open for the season June 16.

Learn about I-5 wildlife overcrossing

A lecture about the proposed Mariposa Wildlife Overcrossing on Interstate 5 near the Oregon-California border is set for 6-7:30 p.m. Thursday in

the Southern Oregon University Science Hall, Room 151.

Presenters include Jack Williams, a senior scientist for Trout Unlimited and co-coordinator of the Southern Oregon Wildlife Crossing Coalition. Also presenting is Karen Mager, a wildlife ecologist and SOU associate professor.

Sign up for the lecture at bit.ly/43b6Cys. Sign up for an associated webinar at bit.ly/3FD1fuk. Learn more about the overcrossing at myowf.org/sowcc.

Drop off hazardous waste for free

Get rid of household hazardous waste for free from 9 a.m. to 3 p.m. Saturday by taking it to Southern Oregon Sanitation, 131 Redwood Ave. in Grants Pass. Items accepted include cleaning supplies, pesticides, insecticides, weed killers, paint removers, swimming pool chemicals, fluorescent light ballasts and bulbs, alkaline and rechargeable batteries and thermostats containing mercury.

Keep materials in labeled containers, securely closed, and place them in a box in the trunk or bed of your vehicle.

For more information, visit bit.ly/4mJn9Bg. Contact the company at 541-479-5335.

Your Bear Creek restoration project

Join the Freshwater Trust for a tour of a Bear Creek

restoration project 10 a.m. to noon Friday at The Nature Center, 620 N. Mountain Ave. in Ashland.

See native plants, learn about revegetation and hear about future plans for restoration. Register at ashlandoregon.gov/register. Contact the parks department at 541-488-5340.

Gliding above the Applegate Valley

The public is invited to the Ruch area June 8-13 in the Applegate Valley to view paragliders and hang gliders participating in the inaugural Rat Route 238, six days of fun competitions and socializing that attracts pilots from around the West. Last week's Outdoor Adventures incorrectly listed the event's start date.

Launches take place from late morning to early evening from Woodrat Mountain, peaking about 11 a.m. and 5 p.m. The mountain is considered by organizers to be a premier launch site. Flying is weather-dependent, but landings are scheduled to take place at various venues, including wineries and a farm, offering food, drink, music and other activities.

Landing sites include Longwood Vineyards, 8555 Highway 238 on June 8, 9 and 13; Kingfisher Lavender Farm, 7717 Upper Applegate Road, on June 10; Apple Outlaw Taproom, 15090 Highway 238 on June 11 (limited landings); and Red Lily Vineyards, 11777 Highway 238 on June 12. A

private closing party is set for 6 p.m. June 12 at Raven's Landing in Ruch.

A symposium, "Four Decades of Flying," featuring talks by senior pilots, is set for 2-4:30 p.m. June 9 at the Applegate Valley Fire District community room, 1095 Upper Applegate Road. Tandem rides are available for \$200. Contact Sam Crocker at 503-781-1794 or sundogparagliding.com for a tandem ride.

Agency targets dying trees, hosts field trip

The U.S. Bureau of Land Management is hosting a field trip to timber harvest areas from 5-7 p.m. June 11 in connection with proposed timber sales intended to reduce wildfire risk from dead and dying trees across about 5,300 acres in the Applegate Valley near Jacksonville.

The harvests would remove dead and dying trees in strategic locations, including along roadways, near homes and in locations where fire managers could best stop fires while they are small, according to the agency.

BLM foresters will discuss the bureau's plans and show project sites where dead tree removal has already happened. Register for the trip at BLM_OR_APO_VMP@blm.gov. For more information on the project, go to bit.ly/3fj71d3. A public comment period about the project will close June 23.

Fish and camp for free around Oregon

Camp for free at state parks in Oregon on Saturday and fish for free Saturday and Sunday throughout the state.

The Oregon Parks and Recreation Department will waive day-use parking fees at the 25 parks that charge them and camping fees for all tent, RV and horse campsites on Saturday.

In addition, no one needs a license to fish, crab or clam in the state on Saturday and Sunday.

In a related matter, the Oregon Department of Fish and Wildlife has created a video introducing novices to trout fishing. View it at myodfw.com/articles/how-fish-trout. The agency also has produced an online guide about great places for families to fish in Southwest Oregon. View it at bit.ly/3ZQm4h.

Land conservancy hosts annual picnic

The Southern Oregon Land Conservancy is hosting its annual all-members picnic from 10 a.m. to 2 p.m. June 7 at the Rogue River

Send us news about your upcoming event

Write up publicize your upcoming outdoor event to meet local needs to meet Shawn Hall at 541-761-6726/shawnhall@valleymail.com. Submit news about upcoming events as encouraged.

Preserve near Eagle Point

There will be a mudroom and conks stroll, tai chi along the river, indigenous world view plant walk, children's activity station and more. In a related matter, the Conservancy is honoring Robert Kenita, longtime cultural leader and member of the Confederated Tribes of Siletz Indians. He was instrumental in the tribe's recent acquisition of sacred lands at the Table Rocks.

The picnic is free for members and \$20 otherwise. Registration was required by May 30 at bit.ly/3fj71d3. Call 541-482-3069 for further details.

Ones publish summer activity guides

The cities of Medford, Ashland and Central Point have published summer 2025 activities guides that include events, classes, outings and other activities.

View Medford's guide at playmedford.com, Ashland's guide at bit.ly/3fj71d3 and Central Point's guide at bit.ly/44CBoIf.

Shawn Hall is a freelance writer living in Grants Pass. Reach him at 541-761-6726 or shawnhall@valleymail.com.

NOTICE OF BUDGET HEARING

A public meeting of the Ashland School District Board of Directors will be held on June 12, 2025 at 7:00 p.m. at Ashland City Council Chambers, 1175 East Main, Ashland, Oregon. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2025 as approved by the Ashland School District Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at the Ashland School District Office, 805 Siskiyou Blvd., Ashland, between the hours of 8:00 a.m. and 4:00 p.m., or online at www.ashland.k12.or.us. This budget is for an annual budget period. This budget was prepared on a basis of accounting that is the same as the preceding year.

Contact: Sherry Ely, Director of Business Services

Telephone: 541-482-2811

Email: sherry.ely@ashland.k12.or.us

FINANCIAL SUMMARY - RESOURCES			
TOTAL OF ALL FUNDS	Actual Amount Last Year 2023-2024	Adopted Budget This Year 2024-2025	Approved Budget Next Year 2025-2026
Beginning Fund Balance	\$35,745,373	\$28,153,750	\$8,737,437
Current Year Property Taxes, other than Local Option Taxes	24,972,622	25,739,400	25,414,900
Current Year Local Option Property Taxes	4,796,029	5,200,000	4,802,700
Other Revenue from Local Sources	11,181,452	10,760,000	11,748,712
Revenue from Intermediate Sources	566,357	3,350,000	430,000
Revenue from State Sources	20,075,065	19,123,000	21,910,172
Revenue from Federal Sources	2,020,584	2,545,000	1,932,299
Interfund Transfers	106,186	585,000	675,000
All Other Budget Resources	195,000	160,000	15,040,000
Total Resources	\$99,658,678	\$95,616,150	\$90,691,220
FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION			
Salaries	\$23,940,727	\$24,253,952	\$22,145,502
Other Associated Payroll Costs	16,410,255	16,096,720	16,388,888
Purchased Services	15,143,305	15,936,634	17,526,930
Supplies & Materials	2,679,844	4,612,734	3,539,569
Capital Outlay	13,933,405	19,985,000	3,547,058
Other Objects (except debt service & interfund transfers)	1,386,512	1,395,551	1,059,020
Debt Service*	7,815,900	8,353,400	18,700,400
Interfund Transfers*	106,186	585,000	675,000
Operating Contingency	0	1,000,000	5,380,000
Unappropriated Ending Fund Balance & Reserves	18,244,544	3,397,159	1,728,853
Total Requirements	\$99,658,678	\$95,616,150	\$90,691,220
FINANCIAL SUMMARY - REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY FUNCTION			
1000 Instruction	\$27,408,395	\$28,732,307	\$26,647,877
FTE	232.45	233.23	193.75
2000 Support Services	28,491,679	28,665,693	28,881,081
FTE	124.74	124.75	110.4
3000 Enterprise & Community Service	1,329,883	1,506,591	1,573,000
FTE	11.38	11.38	10.63
4000 Facility Acquisition & Construction	16,266,093	23,665,000	7,105,009
FTE	0.0	0	0
5000 Other Uses	7,813,300	8,064,400	18,700,400
5100 Debt Service*	106,186	585,000	675,000
5200 Interfund Transfer*	0	1,000,000	5,859,650
6000 Contingency	18,244,544	3,397,159	1,249,203
7000 Unappropriated Ending Fund Balance	\$99,658,678	\$95,616,150	\$90,691,220
Total Requirements	\$99,658,678	\$95,616,150	\$90,691,220
Total FTE	368.57	369.36	314.78

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

STATEMENT OF CHANGES IN ACTIVITIES AND SOURCES OF FINANCING

The main source of State funding the District receives for the General Fund, the main operational fund for the District, is through the State School Fund which is distributed by the Oregon Department of Education. This funding is based solely on the average cumulative daily membership in Ashland schools resulting in the District continuing to adjust spending due to decreased enrollment. Staffing levels are continually being reviewed and adjusted, as reflected in this 2025-2026 Proposed Budget, in response to the decline in enrollment. The significant reduction in beginning fund balance is due to projects that have been funded by the Bond nearing completion.

PROPERTY TAX LEVIES			
	Rate or Amount Imposed	Rate or Amount Imposed	Rate or Amount Approved
Permanent Rate Levy (Rate limit \$4.1601 per \$1,000)	\$4.1601	\$4.1601	\$4.1601
Local Option Levy (Rate per \$1,000)	\$1.2900	\$1.2900	\$1.2900
Levy for General Obligation Bonds	\$7,900,000	\$8,500,000	\$8,800,000

STATEMENT OF INDEBTEDNESS			
LONG TERM DEBT	Estimated Debt Outstanding on July 1	Estimated Debt Authorized, But Not Incurred on July 1	
General Obligation Bonds	\$90,317,800	50	
Other Bonds	50	50	
Other Borrowings	50	\$10,000,000	
Total	\$90,317,800	\$10,000,000	

ASHLAND PUBLIC SCHOOLS
JACKSON COUNTY SCHOOL DISTRICT #5

BOARD OF DIRECTORS

REBECCA DYSON

JILL FRANKO

RUSSELL HATCH

DANIEL RUBY

EVA SKURATOWICZ

Dr. Joseph Hattrick
Superintendent



Inspire Learning for Life

MICHELLE CUDDEBACK
Assistant Superintendent

STEVE MITZEL
Executive Director, Operations

SHERRY ELY
Interim Business Services Manager

APRIL HARRISON
Director, Student Services

RESOLUTION NO. 2024.2025 B-2
APPROVING THE 2025.2026 BUDGET

WHEREAS, the Ashland School District No. 5 Budget Committee has reviewed the proposed budget document and related information for fiscal year 2025.2026.

WHEREAS, the Committee has had the opportunity to review the budget and obtain information from staff,

NOW, THEREFORE, BE IT RESOLVED, that the Ashland School District No. 5 Budget Committee hereby approves the proposed budget in the aggregate amount of \$90,691,220;

And that the permanent tax rate of \$4.1601 per \$1,000 of assessed value be assessed in support of the General Fund;

And the Local Option Levy rate of \$1.2900 be assessed in support of Youth Activities and Academics;

And \$8,800,000 be levied for repayment of General Obligation Bonds.



Motion



Second



Passed/Failed



Date

ASHLAND PUBLIC SCHOOLS

JACKSON COUNTY SCHOOL DISTRICT #5

Dr. Joseph Hattrick
Superintendent



Inspire Learning for Life

BOARD OF DIRECTORS

REBECCA DYSON

JILL FRANKO

RUSSELL HATCH

DANIEL RUBY

EVA SKURATOWICZ

MICHELLE CUDDEBACK
Assistant Superintendent

STEVE MITZEL
Executive Director, Operations

SHERRY ELY
Interim Business Services Manager

APRIL HARRISON
Director, Student Services

2025-26 BUDGET MESSAGE

Presented by Dr. Joseph Hattrick

The budget message is designed to summarize and highlight points of special interest related to the budget for the 2025-2026 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.

In Ashland School District, we believe that every student deserves the opportunity to thrive—academically, emotionally, and socially; it 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 2025–26 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.

Through the development of a comprehensive needs assessment in the Integrated application, we have reaffirmed our deep commitment to *student achievement and well-being*. We know that strong literacy skills open doors to future success, which is why we are focused on improving 3rd-grade reading proficiency through high-quality instruction and a new ELA curriculum that reflects our dedication to academic excellence. We are equally committed to raising graduation rates for every student, with intentional support for those in focal groups who have historically faced barriers.

We recognize that learning doesn’t happen in isolation—it is influenced by attendance, relationships, and wellness. That’s why we are expanding our efforts to support regular attendance through a coordinated district-wide strategy and a strengthened student advocate team. These efforts are aimed at re-engaging students and building strong connections that keep them coming to school ready to learn.

Mental health remains a cornerstone of our educational philosophy. We will continue to provide vital behavioral and mental health services in our schools, ensuring that students have the support they need to navigate challenges and thrive. We believe that a healthy mind is essential for a healthy learner.

Ashland students deserve access to opportunities that prepare them for a dynamic future. This year, we will continue to grow programs like Career and Technical Education (CTE), dual-credit courses, and online learning—ensuring that every student can find a pathway that ignites their passion and prepares them for life beyond graduation.

Behind every successful student is a skilled and caring educator. We are investing in our staff through ongoing, targeted professional learning in English Language Arts and mathematics—building instructional capacity and ensuring our classrooms are places of innovation, rigor, and inspiration. Additionally, we are committed to equipping our educators with the tools necessary to harness their true learning potential in all classroom formations through targeted professional development. We are also committed to maintaining a strong instructional workforce, with highly qualified adults delivering timely, relevant support for all learners, including those who need intervention.

Our commitment to equity is reflected in our investment in Multiple Tiered Systems of Support (MTSS), which allow us to meet students where they are and provide the right support at the right time. Every child, regardless of background or circumstance, deserves to be seen, supported, and celebrated.

This year, we will continue to deepen our partnership with families, empower our educators with actionable data, and hold ourselves accountable to ambitious goals. Our progress will be measured not just in numbers, but in the stories of students who discover their strengths, reach their potential, and leave our schools ready to make a difference.

While the Ashland School District works towards all of the goals stated above, we are simultaneously committed to improving our financial conditions as we enter into the second phase of our budget restructuring plan. The 2024-25 was met with great financial difficulties.

Since July 2024, the Ashland School District has engaged in a budget restructuring plan to address the causes of our current financial position, determine an intervention plan for the 2024-25 school year to eliminate the continued pattern of overspending, and establish a long-term plan that would ensure continuity of services to our students/community and to both right-size the district and restabilize the budget for the future.

Over the past few years, Ashland School District—like many others across the state—has been navigating a combination of challenges. These include declining student enrollment, rising operational costs, and the end of one-time federal pandemic relief funds (ESSER) that temporarily supported increased staffing. While those funds helped us weather the immediate impacts of COVID-19, they were never intended for long-term use. Unfortunately, our district did not make proportional reductions when the funding ended, resulting in a structural budget deficit.

In response, we have launched a multi-phase restructuring plan designed to bring our budget back into balance while maintaining our commitment to providing excellent educational experiences for every student. We are now entering Phase II of this plan, which aims to right-size the district's finances to ensure smarter staffing, better alignment of programs, and reorganization of operations.

According to Moody's Ratings, *"The district's previous management team consistently budgeted inaccurately and temporarily borrowed bond proceeds restricted for debt service for cash flow. A solid new management team expects a surplus in fiscal 2025, buoyed by an anonymous donation of \$890,000, though fund balance will likely remain negative in the current year and the district will have to issue a TAN to mitigate its cash flow issues. Ongoing expenditure reductions will be necessary to restore positive fund balance across operating funds"*.

Revenue Assumptions:

The primary revenue source is the State School Fund, which is distributed by the Oregon Department of Education. We are entering the first year of the biennium and Ashland School District is building its 2025-2026 budget based on the following assumptions:

- This will be the first year of the biennium. We are building our budget on a conservative 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 \$5,566,106,000 for the 2025-26 state school fund. The total proposed budget for 2025-26 is \$90,691,220.
- 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 2025-26 ADMw is projected to be 2,854.63. Revenue assumptions are based upon calculations using ADMw and Oregon looks at the past two years to determine revenue (referred to as held-harmless), therefore, we will be funded on the 2024-25 ADMw.
- The 2025-26 projected beginning fund balance is \$1,235,405 compared to the 24-25 actual BFB of -\$2,004,188.
- All Federal grants (Title I, II, IV, IDEA,) we assume will be 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 \$4.7M.

Expenditure Assumptions

Program costs for instruction, support, and administrative functions primarily consist of personnel related expenses. We are currently in the midst of our budget restructuring plan with the goal of eliminating negative balances and overspending. Additionally, in alignment with board policy, this budget gets one-step closer to getting back to a minimum of 8% reserve (~3% in 2025-26) and envisions a 3-year balanced budget. That said, there are still some major issues that impact our current budget which include:

- Maintain newly implemented systems in HR and Business office which has reduced spending in 2024-25 over \$2,000,000.
- Potential declining enrollment without intervention
 - Enrollment strategies to increase revenue should be explored).
- Substitute teacher costs increased to reflect realistic budgeting (also proportional to Oregon Paid Leave).
- Increase in health insurance by 12%.
- Alignment with Oregon Department of Education's Curriculum review cycle through a multi-year corrective action plan which will put the district in compliance.
- Integrated Guidance Plan and Budget to align our comprehensive strategic planning priorities for the 2025-26 school year.
- Measure 98 will continue to address college readiness and career development through coursework and partnerships.
 - May have added costs through dual-credit.

- Increased professional development for staff through general fund allocation and grants (as indicated through Integrated Guidance Application).
- Increased Board professional development.
- Engagement in District-wide strategic planning.
- Liability Insurance increased 12%
- Increase of contingency (emergency fund)
- Increase Transfers to accurately reflect expenses of special revenue funds, thereby having no negative balances.

The Ashland School District recognizes that meaningful change is never easy. It takes courage, collaboration, and an unwavering commitment to doing what's right—even when the path forward is challenging. The 2025–26 budget presented before you is more than a financial plan; it is a clear reflection of our dedication to transforming the way we operate and rebuilding trust with our staff, students, and community.

We acknowledge that past fiscal oversight practices were unsustainable. Our district—and the people we serve—deserve better. They deserve a school system that provides stability, safety, and consistency; a place where students can learn and staff can work without the anxiety of year-to-year uncertainty. This budget represents a critical step toward fulfilling that promise.

Our goal is clear: within the next three years, we will move out of financial crisis, stabilize our operations, and continue expanding high-quality programs that serve *all* students—programs that reflect our belief in equity, excellence, and choice. Whether a student's path leads to college, career, or creative pursuits, we are committed to offering a wide variety of meaningful educational opportunities that meet each learner's needs and aspirations.

We are also deeply grateful for the incredible support of the Ashland community. Your belief in us—shown through continued support of the Youth Activities and Academic Levy (YAAL), the countless hours of volunteer service, and generous in-kind and financial donations—brings heart and vitality to everything we do. It is your love for this district that creates the magic that makes ASD so special.

Together, we are building a brighter, stronger, and more sustainable future. With transparency, determination, and community partnership, Ashland School District will not only recover—we will thrive. Ashland School District enters the 2025–26 school year with clarity, conviction, and a collective belief in what is possible when we lead with purpose, act with compassion, and strive for excellence. Together, we will build a brighter future for every student.

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

ROGUE 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 ASHLAND SCHOOL DISTRICT #5 JACKSON COUNTY STATE OF OREGON TO DISCUSS THE BUDGET FOR THE FISCAL YEAR JULY 1 2025 TO JUNE 30 2026 IS SCHEDULED

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:

5/07/25

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

Charles Duncan Signature

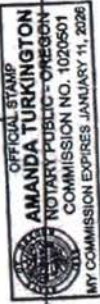
Dated at Medford, Oregon, this 7th day of May, 2025

AdName: 478595

State of Oregon, County of Jackson

Subscribed and Sworn to before me this 7th day of May, 2025 by

Charles Duncan
Notary Public for Oregon



No. _____ in the _____ Court of the _____	STATE OF OREGON for the COUNTY OF JACKSON
AFFIDAVIT OF PUBLICATION	
Filed, _____	
By _____	
From the office of _____	
Attorney for _____	

ASHLAND PUBLIC SCHOOLS

JACKSON COUNTY SCHOOL DISTRICT #5

Dr. Joseph Hattrick

Superintendent



Inspiring Learning for Life

BOARD OF DIRECTORS

REBECCA DYSON

JILL FRANKO

RUSSELL HATCH

DANIEL RUBY

EVA SKURATOWICZ

MICHELLE CUDDEBACK
Assistant Superintendent

STEVE MITZEL
Executive Director, Operations

APRIL HARRISON
Director, Student Services

SHERRY ELY
Director, Business Services

2025-2026 BUDGET CALENDAR

May 6, 2025	Publish notice of Budget Committee Meetings <u>Rogue Valley Times</u> and District web site
May 21, 2025	First Budget Committee Meeting • Elect presiding officer • Presentation of budget message and budget document • Receive public comment
May 28, 2025	Second Budget Committee Meeting (if needed) • Any remaining discussion items and approval vote
June 3, 2025	Publication of Notice of Budget Hearing ED1 – Financial Summary, Statement of Changes in Activities Property Tax Levies, Statement of Indebtedness
June 12, 2025	Public hearing on the budget as approved by Budget Committee followed by Board of Education meeting to enact resolutions • Adopting the budget • Making the appropriations • Categorizing and declaring the tax levies

NOTE: All Budget Committee meetings are held at 7:00 pm at the Ashland School District Office, 885 Siskiyou Blvd., Ashland, Oregon.

Fiscal Year 2025.2026

ALL DISTRICT FUNDS

GENERAL FUND	
Fund 100	\$ 52,114,220
Fund 105	\$ 429,838
Fund 110	\$ 288,370
Total General Fund	\$ 52,832,428

SPECIAL REVENUE FUND	
Federal Programs	\$ 1,360,504
State and Local Programs	\$ 1,527,232
Student Investment Account	\$ 2,507,495
High School Success	\$ 756,062
Food Service Program	\$ 1,270,000
Total Special Revenue	\$ 7,421,293

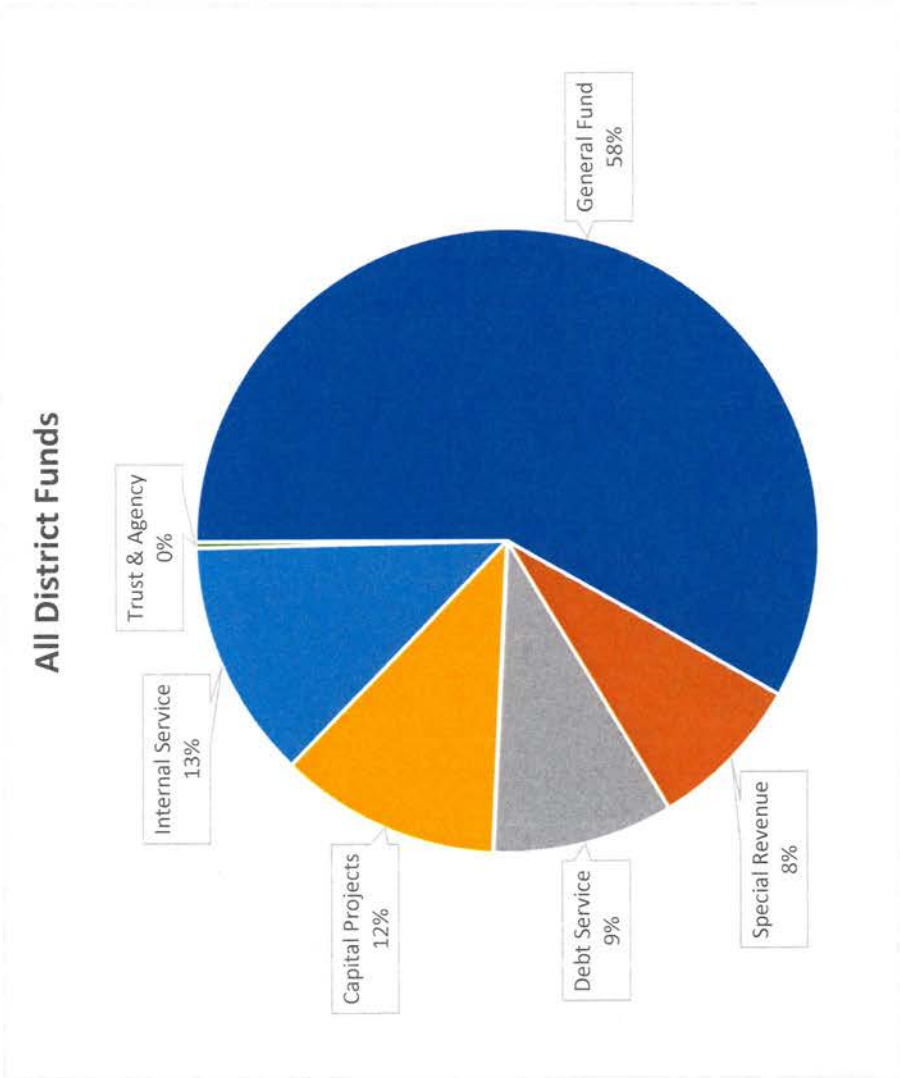
DEBT SERVICE FUND	\$ 8,480,400
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CAPITAL PROJECTS FUND	
Fund 401	\$ 10,006,524
Fund 402	\$ 45,000
Fund 403	\$ 410,000
Total Capital Projects	\$ 10,461,524

INTERNAL SERVICE FUNDS	
Health Claims	\$ 10,421,664
Unemployment	\$ 365,000
Workers' Comp	\$ 440,000
Total Internal Service Funds	\$ 11,226,664

TRUST & AGENCY FUNDS	\$ 298,750
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TOTAL ALL FUNDS	\$ 90,721,059
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Jackson County School District 5
Ashland School District Ashland, OR 97520

Resources Report

Fund 000	*Consolidated Funds	2022-23 Actuals	2023-24 Actuals	2024-25 Adopted Budget	2024-25 Adopted FTE	2025-26 Proposed Budget	2025-26 Proposed FTE	2025-26 Approved Budget	2025-26 Adopted Budget	2025-26 Adopted FTE
1110	Ad Valorem Taxes Levied by District	23,533,504	24,913,302	17,475,000	0.00	25,400,000	0.00	25,400,000	25,400,000	0.00
1111	Current Year Taxes	0	0	8,259,000	0.00	0	0.00	0	0	0.00
1112	Prior Year Taxes	0	43,160	0	0.00	0	0.00	0	0	0.00
1114	Pmts in Lieu of Property Taxes	169,602	0	0	0.00	0	0.00	0	0	0.00
1120	Local Option Ad Valorem Taxes Levied	4,539,872	4,792,851	5,200,000	0.00	4,800,000	0.00	4,800,000	4,800,000	0.00
1123	Penalties and Interest on Local Option T	2,965	3,178	0	0.00	2,700	0.00	2,700	2,700	0.00
1130	Construction Excise Tax	93,512	136,555	125,000	0.00	150,000	0.00	150,000	150,000	0.00
1190	Penalties and Interest on Taxes	16,339	16,160	5,400	0.00	14,900	0.00	14,900	14,900	0.00
1311	Tuition From Individuals	2,088	4,978	0	0.00	0	0.00	0	0	0.00
1312	Tuition From Other Districts Within the S	72,283	60,626	50,000	0.00	50,000	0.00	50,000	50,000	0.00
1412	Transportation Fees From In State Distri	18,468	18,576	25,000	0.00	17,500	0.00	17,500	17,500	0.00
1510	Earnings on Investments	1,740,155	1,810,119	1,200,000	0.00	800,000	0.00	800,000	800,000	0.00
1610	Daily Sales	74,971	149,191	150,000	0.00	25,000	0.00	25,000	25,000	0.00
1612	Undesignated	77,022	0	0	0.00	0	0.00	0	0	0.00
1620	Daily Sales-Non reimbursable	327	0	0	0.00	0	0.00	0	0	0.00
1630	Special Functions	3,579	952	0	0.00	0	0.00	0	0	0.00
1710	Admissions	58,322	54,800	0	0.00	50,567	0.00	50,567	50,567	0.00
1740	Fees	156,857	145,773	125,000	0.00	151,703	0.00	151,703	151,705	0.00
1750	Concessions	277	9	0	0.00	9	0.00	9	9	0.00
1760	Fundraising	101,741	117,583	200,000	0.00	123,085	0.00	123,085	123,085	0.00
1790	Other Extracurricular Activities	7,041	6,355	0	0.00	1,500	0.00	1,500	1,500	0.00
1910	Rentals	76,243	55,828	75,000	0.00	18,320	0.00	18,320	18,320	0.00
1920	Contributions & Donations/Private	485,373	339,099	825,000	0.00	825,368	0.00	825,368	855,205	0.00
1940	Services Provided Other LEAs	19,108	18,780	25,000	0.00	32,649	0.00	32,649	32,649	0.00
1960	Recovery of Prior Years Expenditure	162,126	122,353	10,000	0.00	15,000	0.00	15,000	15,000	0.00
1971	Unemployment Surcharge	62,326	55,900	65,000	0.00	65,000	0.00	65,000	65,000	0.00
1972	ER Health Contributions	6,468,320	6,581,922	6,200,000	0.00	7,956,664	0.00	7,956,664	7,956,664	0.00
1973	EE Health Contributions	676,562	689,924	675,000	0.00	700,000	0.00	700,000	700,000	0.00
1974	Retirees District Health Contributions	262,281	229,690	300,000	0.00	250,000	0.00	250,000	250,000	0.00
1975	Retirees Contributions	54,236	50,577	50,000	0.00	50,000	0.00	50,000	50,000	0.00
1977	Cobra Contributions	17,208	10,840	50,000	0.00	25,000	0.00	25,000	25,000	0.00
1978	Workers Comp	59,930	100,537	95,000	0.00	100,000	0.00	100,000	100,000	0.00
1980	Fees Charged To Grants	228,066	153,744	300,000	0.00	150,000	0.00	150,000	150,000	0.00
1990	Miscellaneous	141,907	266,742	215,000	0.00	191,347	0.00	191,347	191,347	0.00
1000	Revenue From Local Sources	39,382,609	40,950,103	41,699,400	0.00	41,966,312	0.00	41,966,312	41,996,151	0.00
2199	Other Intermediate Sources	817,949	566,357	850,000	0.00	430,000	0.00	430,000	430,000	0.00
2200	Restricted Revenue/Intermediate Sourc	8,509	0	0	0.00	0	0.00	0	0	0.00
2000	Revenue From County Sources	826,458	566,357	850,000	0.00	430,000	0.00	430,000	430,000	0.00
3101	State School Fund General Support	12,675,653	13,656,975	14,004,000	0.00	15,101,626	0.00	15,101,626	15,101,626	0.00
3103	Common School Fund	322,235	339,114	354,000	0.00	357,819	0.00	357,819	357,819	0.00
3199	Other Unrestricted Grants-in-aid	306,555	0	0	0.00	0	0.00	0	0	0.00
3222	State School Fund Transportation	0	0	185,000	0.00	185,000	0.00	185,000	185,000	0.00
3299	Other State Restricted Grants	5,058,880	6,078,976	7,080,000	0.00	6,265,727	0.00	6,265,727	6,265,727	0.00

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

3000	Revenue Form State Sources	18,363,323	20,075,065	21,623,000	0.00	21,910,172	0.00	21,910,172	21,910,172	0.00
4500	Restricted Revenue From Federal Through	3,923,712	1,562,491	2,605,000	0.00	1,892,299	0.00	1,892,299	1,892,299	0.00
4511	School Nutrition-Breakfast	61,984	71,356	0	0.00	0	0.00	0	0	0.00
4512	School Nutrition-Lunch	309,891	307,072	0	0.00	0	0.00	0	0	0.00
4700	Federal Revenue/Intermediate Sources	0	0	10,000	0.00	10,000	0.00	10,000	10,000	0.00
4801	Federal Forest Fees	28,458	30,054	30,000	0.00	30,000	0.00	30,000	30,000	0.00
4900	Revenue For/On Behalf of District	53,088	49,621	100,000	0.00	0	0.00	0	0	0.00
4000	Revenue From Federal Sources	4,377,113	2,020,594	2,745,000	0.00	1,932,299	0.00	1,932,299	1,932,299	0.00
5100	Long Term Debt Financing Sources	136,563	0	0	0.00	0	0.00	0	0	0.00
5150	Loan Receipts	0	0	0	0.00	14,880,000	0.00	14,880,000	14,880,000	0.00
5200	Interfund Transfers	7,793	104,186	385,000	0.00	675,000	0.00	675,000	675,000	0.00
5300	Sale of Fixed Assets	161,500	195,000	160,000	0.00	160,000	0.00	160,000	160,000	0.00
5400	Resources-Beginning Fund Bal	70,424,259	35,745,373	28,153,750	0.00	8,737,437	0.00	8,737,437	8,737,437	0.00
5000	*Revenue from Other Sources	70,730,115	36,044,559	28,698,750	0.00	24,452,437	0.00	24,452,437	24,452,437	0.00
Total Fund 000	*Consolidated Funds	133,679,618	99,656,679	95,616,150	0.00	90,691,220	0.00	90,691,220	90,721,059	0.00

[illegible]

Grand Totals:

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

Requirements Report

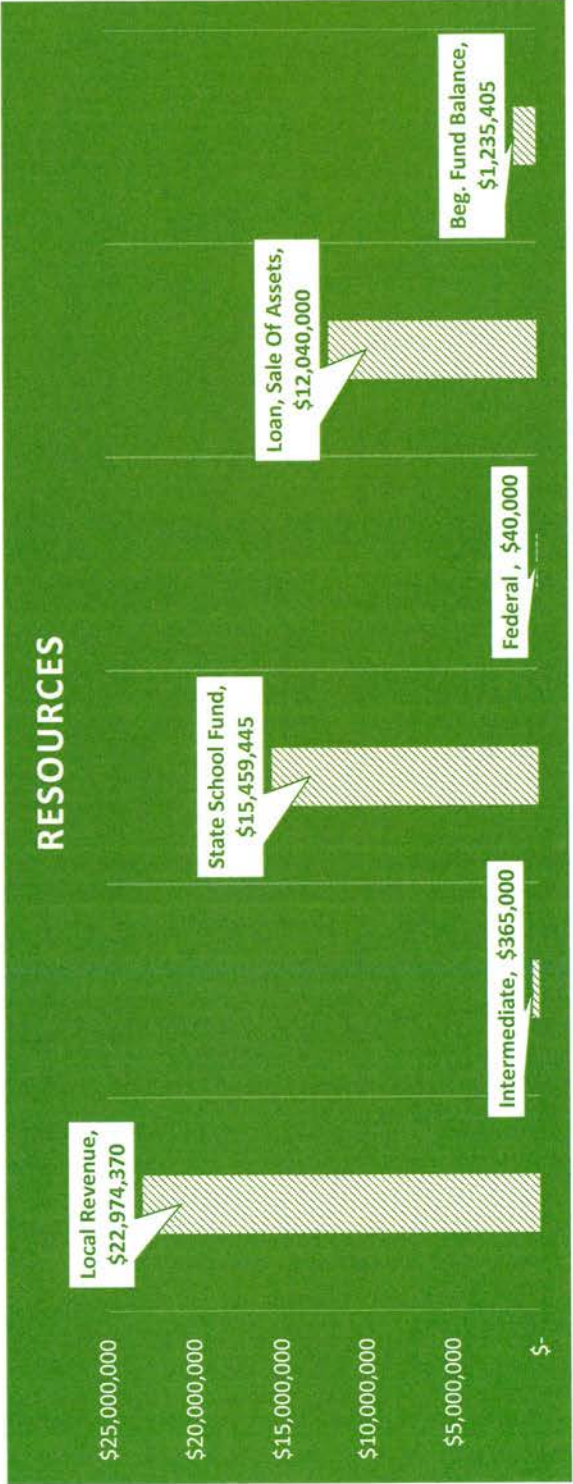
Fund 000		2022-23 Actuals	2023-24 Actuals	2024-25 Adopted Budget	2025-26 Proposed FTE	2025-26 Proposed Budget	2025-26 Adopted Budget	2025-26 Adopted FTE
*Consolidated Funds								
Function	0000	*Revenue/Asset/Liability						
100		24,314,420	23,940,727	24,221,740	369.36	22,145,506	314.78	22,145,506
								314.78
200		16,012,211	16,410,255	16,143,931	0.00	16,388,884	0.00	16,388,884
								0.00
300		16,428,903	15,143,305	15,936,634	0.00	17,526,930	0.00	17,526,930
								0.00
400		3,822,371	2,679,844	4,597,734	0.00	3,539,568	0.00	3,539,568
								0.00
500		28,620,395	13,933,405	19,985,000	0.00	3,547,058	0.00	3,547,058
								0.00
600		8,712,596	9,200,412	9,748,951	0.00	19,759,421	0.00	19,759,421
								0.00
700		23,349	106,186	585,000	0.00	675,000	0.00	675,000
								0.00
800		0	0	4,397,160	0.00	7,108,853	0.00	7,108,853
								0.00
*Consolidated Funds		97,934,245	81,414,134	95,616,150	369.36	90,691,220	314.78	90,721,059
								314.78
Total Fund 000								

Requirements Report

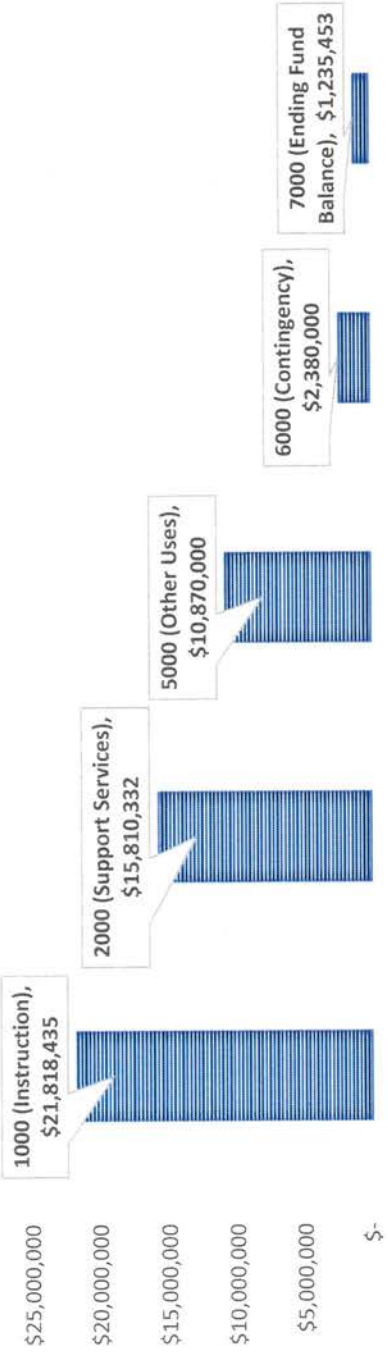
2022-23 Actuals	2023-24 Actuals	2024-25 Adopted Budget	2024-25 Adopted FTE	2025-26 Proposed Budget	2025-26 Proposed FTE	2025-26 Adopted Budget	2025-26 Adopted FTE
97,934,245	81,414,134	95,616,150	369.36	90,691,220	314.78	90,691,220	314.78
Grand Totals:							
						90,721,059	314.78

GENERAL FUND

The General Fund is the primary operating fund of the District
This funds is used to account for all unrestricted revenues received



REQUIREMENTS



Date: 3/3/2025

To: District Business Managers

Re: 2025-26 State School Fund Estimates

	2025-26	2026-27	2025-27 Biennium
	\$5,566,106,000	\$5,793,294,000	\$11,359,400,000
2025-26 Budget Appropriation for school districts & ESDs:			\$5,566,106,000
Oregon Revised Statute		Less Reserve Account:	(\$20,000,000)
327.008(14),(15)		Less TAG, Speech Pathology, and Oregon Virtual School District:	(\$1,050,000)
327.023(1),(3),(4)		Less Long Term Care and State Schools:	(\$14,500,000)
327.008(12)		English Language Learner Improvement Funds:	(\$6,250,000)
327.008(11)(b)(A)		Educator Advancement Fund (EAF):	(\$3,397,356)
327.008(18)		Less Small High School Grant:	(\$2,500,000)
327.008(3)		Less Charter School Closure Funds:	(\$300,000)
327.339		Less Local Option Equalization Grant:	(\$3,500,000)
327.008(7),(8),(16)		Less Office of School Facilities:	(\$7,500,000)
327.008(9)		Skilled Nursing Facilities (pediatric nursing):	(\$1,062,224)
327.008(19)		Oregon Youth Challenge program:	(\$2,134,383)
327.008(17)		Menstrual Hygiene HB 3294	(\$2,808,917)
Transfers/Deductions			(\$65,002,879)
State Revenue for Formula			\$5,501,103,121
District Local Revenue:			\$2,576,406,012
ESD Local Revenue:			\$174,960,980
Local Rev. for Formula (District + ESD)			\$2,751,366,991
Total Revenue For Formula			\$8,252,470,112
District Share at 95.50%			\$7,881,108,957
ESD Share at 4.50%			\$371,361,155
Other Transfers/Deductions:		327.008(10) Less High Cost Disability Grants:	(\$55,000,000)
327.008(11)(b)(B)		Less share of EAF:	(\$9,484,284)
Districts			(\$64,484,284)
327.008(13)		Less ESD testing contract:	(\$484,000)
327.008(11)(b)(C)		Less share of EAF:	(\$9,484,284)
ESDs			(\$9,968,284)
Formula Revenue for Distribution			
School Districts			\$7,816,624,673
ESDs			\$361,392,871

Sources for 2025-26 Estimates

ADMr:	Estimated
Property Taxes:	Estimated
Common School Fund:	Estimated
Federal Forest Fees:	Estimated
Other Local Revenues:	Estimated
Teacher Experience:	2023-24
11% Cap Waiver Basis:	2022-23
Poverty Basis:	December 2023
School District Funding Ratio:	2.475426043
Transportation Grant:	\$349,047,349.50
Estimated ADMr:	535,070
Estimated ADMw:	670,256
District Accrual per ADMw:	\$661
ESD Accrual per ADMw:	\$24
YCEP/JDEP amount per ADMw:	\$11,139

If you have any questions please contact Jerod Nunn at Jerod.Nunn@ode.oregon.gov

STATE SCHOOL FUND GRANT

2025-2026

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

Jackson County, Ashland SD 5 - 2041

2025-2026 Local Revenue

Property Taxes and in-lieu of property taxes from local sources	=	\$17,600,000.00
Common School Fund	=	\$357,818.66
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	=	\$17,957,818.66

2025-2026 Experience Adjustment

District Average Teacher Experience	=	11.98
State Average Teacher Experience	=	12.09
Experience Adjustment (Difference in District and State Teacher Experience)	=	-0.11

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	=	\$1,500,000.00
Transportation per ADMr Rank		18%
Transportation Reimbursement Rate		70.00%
70.00% of the Net Eligible Transportation Expenditures = the Transportation Grant \$1,050,000.00		

2025-2026 Extended ADMw

2025-2026 ADMw 2,841.36

2024-2025 ADMw 2,854.63

Extended ADMw 2,854.63

2025-2026 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 2854.6267 and then by the funding ratio 2.47542604256 = \$31,779,445.09

2025-2026 Total Formula Revenue

Add the General Purpose Grant \$31,779,445.09 to the Transportation Grant \$1,050,000.00 = \$32,829,445.09

2025-2026 State School Fund Grant

Subtract the Local Revenue \$17,957,818.66 from the Total Formula Revenue \$32,829,445.09 = \$14,871,626.43

2025-2026 Rates per ADMw

General Purpose Grant per Extended ADMw = \$11,133

Total Formula Revenue per Extended ADMw = \$11,500

Charter Schools Rate(ORS 338.155) = \$11,185

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

Jackson County, Ashland SD 5

District ID: 2041

2025-2026 Extended ADMw

Ashland SD 5: District total extended ADMw for funding calculations

	2025-2026		2024-2025	
ADMr: 2,465.00 X 1.00	2,465.00		2,472.97 X 1.00	2,472.97
Students in EL programs: 46.00 X 0.50	23.00		44.53 X 0.50	22.27
Students in Pregnant and Parenting Programs: 0.00 X 1.00	0.00		0.00 X 1.00	0.00
326 IEP Students capped at 11% of District ADMr: 271.15 X 1.00	271.15		272.03 X 1.00	272.03
Students on IEP Above 11% of ADMr: 6.30 X 1.00	6.30		6.30 X 1.00	6.30
Students in Poverty: 297.63 X 0.25	74.41		318.26 X 0.25	79.57
Students in Foster Care and Neglected/Delinquent: 6.00 X 0.25	1.50		6.00 X 0.25	1.50
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
2025-2026 ADMw	2,841.36		2024-2025 ADMw	2,854.63
Ashland SD 5 Extended ADMw				2,854.63

Ashland SD 5 Extended ADMw 2,854.63

Resources Report

Fund 100 General Fund									
	2022-23 Actuals	2023-24 Actuals	2024-25 Budget	2024-25 Adopted FTE	2025-26 Proposed Budget	2025-26 Proposed FTE	2025-26 Approved Budget	2025-26 Adopted Budget	2025-26 Adopted FTE
1110 Ad Valorem Taxes Levied by District	16,114,134	16,636,443	17,475,000	0.00	17,000,000	0.00	17,000,000	17,000,000	0.00
1112 Prior Year Taxes	0	43,160	0	0.00	0	0.00	0	0	0.00
1114 Pmts in Lieu of Property Taxes	169,602	0	0	0.00	0	0.00	0	0	0.00
1120 Local Option Ad Valorem Taxes Levied	4,539,872	4,792,851	5,200,000	0.00	4,800,000	0.00	4,800,000	4,800,000	0.00
1123 Penalties and Interest on Local Option T	2,965	3,178	0	0.00	2,700	0.00	2,700	2,700	0.00
1190 Penalties and Interest on Taxes	11,176	10,921	0	0.00	9,500	0.00	9,500	9,500	0.00
1311 Tuition From Individuals	2,088	4,978	0	0.00	0	0.00	0	0	0.00
1312 Tuition From Other Districts Within the S	72,283	60,626	50,000	0.00	50,000	0.00	50,000	50,000	0.00
1412 Transportation Fees From In State Distri	18,468	18,576	25,000	0.00	17,500	0.00	17,500	17,500	0.00
1510 Earnings on Investments	688,083	857,986	900,000	0.00	750,000	0.00	750,000	750,000	0.00
1740 Fees	650	1,050	0	0.00	1,200	0.00	1,200	1,200	0.00
1910 Rentals	76,243	55,828	75,000	0.00	18,320	0.00	18,320	18,320	0.00
1920 Contributions & Donations/Private	2,228	141	25,000	0.00	25,100	0.00	25,100	25,100	0.00
1940 Services Provided Other LEAs	5,143	6,131	25,000	0.00	20,000	0.00	20,000	20,000	0.00
1960 Recovery of Prior Years Expenditure	3,430	(12,367)	10,000	0.00	15,000	0.00	15,000	15,000	0.00
1980 Fees Charged To Grants	228,066	153,744	300,000	0.00	150,000	0.00	150,000	150,000	0.00
1990 Miscellaneous	38,962	65,768	100,000	0.00	115,050	0.00	115,050	115,050	0.00
2199 Other Intermediate Sources	783,723	532,048	800,000	0.00	365,000	0.00	365,000	365,000	0.00
3101 State School Fund General Support	12,675,653	13,652,197	14,004,000	0.00	15,101,626	0.00	15,101,626	15,101,626	0.00
3103 Common School Fund	322,235	339,114	354,000	0.00	357,819	0.00	357,819	357,819	0.00
3199 Other Unrestricted Grants-in-aid	306,555	0	0	0.00	0	0.00	0	0	0.00
3299 Other State Restricted Grants	16,530	33,526	150,000	0.00	0	0.00	0	0	0.00
4500 Restricted Revenue From Federal Throu	0	32,240	0	0.00	0	0.00	0	0	0.00
4700 Federal Revenue/Intermediate Sources	0	0	10,000	0.00	10,000	0.00	10,000	10,000	0.00
4801 Federal Forest Fees	28,458	30,054	30,000	0.00	30,000	0.00	30,000	30,000	0.00
5150 Loan Receipts	0	0	0	0.00	11,880,000	0.00	11,880,000	11,880,000	0.00
5300 Sale of Fixed Assets	161,500	160,000	160,000	0.00	160,000	0.00	160,000	160,000	0.00
5400 Resources-Beginning Fund Bal	2,459,903	1,580,008	500,000	0.00	1,235,405	0.00	1,235,405	1,235,405	0.00
Total Fund 100 General Fund	38,727,950	39,058,202	40,193,000	0.00	52,114,220	0.00	52,114,220	52,114,220	0.00

[illegible]

Grand Totals:	38,727,950	39,058,202	40,193,000	52,114,220	52,114,220	52,114,220	0.00
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Jackson County School District 5
Ashland School District Ashland, OR 97520

Requirements Report

Fund 100 General Fund		2022-23 Actuals	2023-24 Actuals	2024-25 Adopted Budget	2024-25 Adopted FTE	2025-26 Proposed Budget	2025-26 Proposed FTE	2025-26 Adopted Budget	2025-26 Adopted FTE
Function	1111 Primary, K-5								
100	*Salaries	3,850,815	4,182,609	3,898,219	59.56	3,427,142	48.08	3,427,142	48.08
200	*Employee Benefits	2,558,550	2,972,152	2,449,176	0.00	2,512,972	0.00	2,512,972	0.00
300	*Purchased Services	171,993	278,577	50,940	0.00	106,600	0.00	106,600	0.00
400	*Supplies & Materials	64,713	81,985	140,545	0.00	81,418	0.00	81,418	0.00
600	*Other Objects	0	285	0	0.00	0	0.00	0	0.00
Total Function 1111 Primary, K-5		6,646,071	7,515,609	6,538,880	59.56	6,128,132	48.08	6,128,132	48.08

Requirements Report

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

Fund 100 General Fund													
Function	1113	Elementary Extracurricular											
100		*Salaries	4,814	5,981	3,907	0.00	5,616	0.00	5,616	5,616	0.00	5,616	0.00
200		*Employee Benefits	1,838	2,218	1,580	0.00	2,442	0.00	2,442	2,442	0.00	2,442	0.00
400		*Supplies & Materials	0	0	0	0.00	1,000	0.00	1,000	1,000	0.00	1,000	0.00
Total Function 1113		Elementary Extracurricular	6,651	8,199	5,487	0.00	9,058	0.00	9,058	9,058	0.00	9,058	0.00

Requirements Report

Fund 100		General Fund	2022-23 Actuals	2023-24 Actuals	2024-25 Adopted Budget	2024-25 Adopted FTE	2025-26 Proposed Budget	2025-26 Proposed FTE	2025-26 Approved Budget	2025-26 Adopted Budget	2025-26 Adopted FTE
Function	1121	Middle School Programs									
100		*Salaries	2,184,151	2,394,235	2,354,220	32.49	1,982,717	26.15	1,982,717	1,982,717	26.15
200		*Employee Benefits	1,402,124	1,627,519	1,547,628	0.00	1,366,738	0.00	1,366,738	1,366,738	0.00
300		*Purchased Services	69,764	120,878	41,680	0.00	54,500	0.00	54,500	54,500	0.00
400		*Supplies & Materials	20,720	78,019	129,230	0.00	101,358	0.00	101,358	101,358	0.00
600		*Other Objects	233	570	270	0.00	300	0.00	300	300	0.00
Total Function 1121 Middle School Programs			3,676,992	4,221,220	4,073,028	32.49	3,505,613	26.15	3,505,613	3,505,613	26.15

Requirements Report

		2022-23 Actuals	2023-24 Actuals	2024-25 Adopted Budget	2024-25 Adopted FTE	2025-26 Proposed Budget	2025-26 Approved Budget	2025-26 Adopted Budget	2025-26 Adopted FTE
Fund	100 General Fund								
Function	1122 Middle School Extracurricular								
100	*Salaries	136,295	157,312	167,716	0.00	170,573	0.00	170,573	0.00
200	*Employee Benefits	45,239	54,149	73,471	0.00	71,753	0.00	71,753	0.00
300	*Purchased Services	11,593	15,756	8,830	0.00	14,495	0.00	14,495	0.00
400	*Supplies & Materials	1,087	5,905	495	0.00	4,970	0.00	4,970	0.00
500	*Capital Outlay	14,440	0	0	0.00	0	0.00	0	0.00
600	*Other Objects	0	285	0	0.00	135	0.00	135	0.00
Total Function	1122 Middle School Extracurricular	208,654	233,407	250,513	0.00	261,926	0.00	261,926	0.00

Requirements Report

Fund 100 General Fund		2022-23 Actuals	2023-24 Actuals	2024-25 Adopted Budget	2024-25 Adopted FTE	2025-26 Proposed Budget	2025-26 Proposed FTE	2025-26 Adopted Budget	2025-26 Adopted FTE
Function	1131 High School Programs								
100	*Salaries	2,934,278	3,111,898	3,185,356	40.57	3,126,470	38.66	3,126,470	38.66
200	*Employee Benefits	1,847,251	2,019,543	1,950,087	0.00	2,030,885	0.00	2,030,885	0.00
300	*Purchased Services	163,150	188,060	92,490	0.00	95,900	0.00	95,900	0.00
400	*Supplies & Materials	60,346	110,846	146,330	0.00	315,354	0.00	315,354	0.00
600	*Other Objects	177	1,623	3,830	0.00	0	0.00	0	0.00
Total Function	1131 High School Programs	5,005,201	5,431,969	5,378,092	40.57	5,568,609	38.66	5,568,609	38.66

Requirements Report

Fund 100 General Fund		2022-23 Actuals	2023-24 Actuals	2024-25 Adopted Budget	2024-25 Adopted FTE	2025-26 Proposed Budget	2025-26 Proposed FTE	2025-26 Approved Budget	2025-26 Adopted Budget	2025-26 Adopted FTE
Function 1132	High School Extracurricular									
100	*Salaries	477,928	459,181	558,795	2.00	510,220	2.00	510,220	510,220	2.00
200	*Employee Benefits	157,343	143,105	260,396	0.00	246,832	0.00	246,832	246,832	0.00
300	*Purchased Services	126,981	149,208	93,100	0.00	106,560	0.00	106,560	106,560	0.00
400	*Supplies & Materials	71,154	39,163	83,315	0.00	76,400	0.00	76,400	76,400	0.00
500	*Capital Outlay	23,200	0	0	0.00	0	0.00	0	0	0.00
600	*Other Objects	13,271	19,831	5,470	0.00	5,400	0.00	5,400	5,400	0.00
Total Function 1132 High School Extracurricular		869,876	810,488	1,001,076	2.00	945,412	2.00	945,412	945,412	2.00

Requirements Report

Fund 100		General Fund	2022-23 Actuals	2023-24 Actuals	2024-25 Adopted Budget	2024-25 Adopted FTE	2025-26 Proposed Budget	2025-26 Proposed FTE	2025-26 Adopted Budget	2025-26 Adopted FTE
Function	1210	Talented and Gifted (TAG)								
100		*Salaries	5,000	5,000	7,000	0.00	2,130	0.00	2,130	0.00
200		*Employee Benefits	1,791	1,841	3,372	0.00	895	0.00	895	0.00
400		*Supplies & Materials	2,189	270	1,500	0.00	545	0.00	545	0.00
Total Function 1210 Talented and Gifted (TAG)			8,980	7,111	11,872	0.00	3,570	0.00	3,570	0.00

Requirements Report

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

Fund 100		General Fund									
Function	1220	Restrictive Programs for Students W/ Disabilities									
100		*Salaries	44,897	42,235	43,939	1.31	44,920	1.31	44,920	44,920	1.31
200		*Employee Benefits	40,682	24,693	34,002	0.00	39,485	0.00	39,485	39,485	0.00
Total Function	1220	Restrictive Programs for Students W/ Disabilities	85,579	66,928	77,941	1.31	84,405	1.31	84,405	84,405	1.31

Requirements Report

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

Fund 100		General Fund						
Function	1227	Extended School Year Programs						
100		*Salaries	0	3,031	0	0.00	0	0.00
200		*Employee Benefits	0	1,283	0	0.00	0	0.00
300		*Purchased Services	0	0	5,000	0.00	480	0.00
Total Function 1227		Extended School Year Programs	0	4,314	5,000	0.00	480	0.00

[illegible]

Fund 100		General Fund								
Function	1250	Programs for Students with Disabilities								
100		*Salaries	1,700,266	2,096,503	2,326,865	52.14	1,934,664	40.75	1,934,664	40.75
200		*Employee Benefits	1,211,897	1,527,569	1,713,144	0.00	1,727,207	0.00	1,727,207	0.00
300		*Purchased Services	65,365	135,298	183,454	0.00	92,400	0.00	92,400	0.00
400		*Supplies & Materials	25,137	18,398	27,427	0.00	15,250	0.00	15,250	0.00
Total Function	1250	Programs for Students with Disabilities	3,002,664	3,777,768	4,250,890	52.14	3,769,521	40.75	3,769,521	40.75

Requirements Report

Fund 100		General Fund	2022-23 Actuals	2023-24 Actuals	2024-25 Adopted Budget	2024-25 Adopted FTE	2025-26 Proposed Budget	2025-26 Proposed FTE	2025-26 Approved Budget	2025-26 Adopted Budget	2025-26 Adopted FTE
Function	1280	Alternative Education									
100		*Salaries	939,079	1,081,469	984,084	14.95	986,639	12.07	986,639	986,639	12.07
200		*Employee Benefits	600,431	735,280	659,613	0.00	688,819	0.00	688,819	688,819	0.00
300		*Purchased Services	26,447	38,399	9,320	0.00	24,000	0.00	24,000	24,000	0.00
400		*Supplies & Materials	32,197	79,999	41,775	0.00	18,425	0.00	18,425	18,425	0.00
600		*Other Objects	374	437	245	0.00	250	0.00	250	250	0.00
Total Function 1280 Alternative Education			1,598,528	1,935,584	1,695,037	14.95	1,718,133	12.07	1,718,133	1,718,133	12.07

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

Fund	100	General Fund
Function	1291	English Second Language Programs
100		*Salaries
		76,327
		137,432
		82,179
		1.00
		70,583
		0.81
		70,583
		0.81
200		*Employee Benefits
		46,666
		81,033
		58,315
		0.00
		46,621
		0.00
300		*Purchased Services
		3,921
		6,554
		4,000
		0.00
		181,800
		0.00
		181,800
		0.00
400		*Supplies & Materials
		2,168
		1,668
		0
		0.00
		1,400
		0.00
Total Function	1291	English Second Language Programs
		129,082
		226,686
		144,493
		1.00
		300,404
		0.81
		300,404
		0.81

Requirements Report

Fund 100 General Fund		2022-23 Actuals	2023-24 Actuals	2024-25 Adopted Budget	2024-25 Adopted FTE	2025-26 Proposed Budget	2025-26 Proposed FTE	2025-26 Adopted Budget	2025-26 Adopted FTE
Major Function 1000		21,238,278	24,239,284	23,432,308	204.02	22,295,263	169.83	22,295,263	169.83
Function	2110 Attendance and Social Work Services								
100	*Salaries	28,280	25,618	31,668	1.00	32,935	1.00	32,935	1.00
200	*Employee Benefits	32,526	22,922	28,973	0.00	35,053	0.00	35,053	0.00
300	*Purchased Services	0	282	0	0.00	200	0.00	200	0.00
Total Function 2110 Attendance and Social Work Services		60,806	48,822	60,641	1.00	68,188	1.00	68,188	1.00

[illegible]

Fund	100	General Fund
Function	2120	Guidance Services
100		*Salaries
	342,608	450,582
	7.75	490,305
	7.00	490,305
200		*Employee Benefits
	237,801	333,939
	0.00	351,871
	0.00	351,871
300		*Purchased Services
	15,183	24,341
	0.00	500
	0.00	500
400		*Supplies & Materials
	2,184	1,469
	0.00	600
	0.00	600
Total Function	2120	Guidance Services
	597,776	810,331
	7.75	843,276
	7.00	843,276
		843,276
		7.00

Requirements Report

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

Fund 100 General Fund													
Function	2130	Health Services											
100		*Salaries	0	0	0	0.00	312,222	3.67	312,222	3.67	312,222	3.67	312,222
200		*Employee Benefits	0	0	0	0.00	162,133	0.00	162,133	0.00	162,133	0.00	162,133
300		*Purchased Services	311,123	310,403	307,064	0.00	0	0.00	0	0.00	0	0.00	0
400		*Supplies & Materials	0	130	780	0.00	175	0.00	175	0.00	175	0.00	175
Total Function 2130 Health Services			311,123	310,533	307,844	0.00	474,530	3.67	474,530	3.67	474,530	3.67	474,530

[illegible]

Fund	100	General Fund
Function	2140	Psychological Services
100		*Salaries
	90,882	0
	86,767	1.00
	83,905	1.00
200		*Employee Benefits
	42,309	0
	59,714	0.00
	33,553	0.00
300		*Purchased Services
	51,036	0
	0	0.00
	0	0.00
400		*Supplies & Materials
	3,152	2,567
	5,000	0.00
	154	0.00
	154	0.00
Total Function	2140	Psychological Services
	187,379	2,567
	151,482	1.00
	117,612	1.00
	117,612	1.00
	33,553	0.00
	0	0.00
	154	0.00

Requirements Report

Fund 100		General Fund		2022-23 Actuals	2023-24 Actuals	2024-25 Adopted Budget	2025-26 Proposed Budget	2025-26 Proposed FTE	2025-26 Approved Budget	2025-26 Adopted Budget	2025-26 Adopted FTE
Function	2150	Speech Pathology & Audiology Services									
100			*Salaries	113,430	146,795	194,733	77,782	1.75	77,782	77,782	1.75
200			*Employee Benefits	97,607	133,833	144,206	55,704	0.00	55,704	55,704	0.00
300			*Purchased Services	197,593	120	96,360	143,000	0.00	143,000	143,000	0.00
400			*Supplies & Materials	838	5,177	6,650	425	0.00	425	425	0.00
600			*Other Objects	0	0	1,200	0	0.00	0	0	0.00
Total Function	2150	Speech Pathology & Audiology Services		409,469	285,925	443,150	276,911	1.75	276,911	276,911	1.75

Requirements Report

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

Fund 100 General Fund

Function	2190	Service Direction, Student Support Services											
100		*Salaries	293,702	300,007	249,932	2.75	294,675	2.75	294,675	294,675	2.75		
200		*Employee Benefits	185,086	192,570	145,654	0.00	212,194	0.00	212,194	212,194	0.00		
300		*Purchased Services	43,433	15,495	18,200	0.00	12,671	0.00	12,671	12,671	0.00		
400		*Supplies & Materials	5,578	6,032	7,500	0.00	950	0.00	950	950	0.00		
600		*Other Objects	192	484	400	0.00	200	0.00	200	200	0.00		
Total Function	2190	Service Direction, Student Support Services	527,990	514,588	421,685	2.75	520,690	2.75	520,690	520,690	2.75		2.75

Requirements Report

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

Fund 100 General Fund												
Function	2210	Improvement of Instruction Services										
100		*Salaries	90,199	70,283	55,062	1.09	69,602	0.40	69,602	69,602	0.40	0.40
200		*Employee Benefits	47,808	36,550	40,811	0.00	42,837	0.00	42,837	42,837	0.00	0.00
300		*Purchased Services	67,031	3,591	7,100	0.00	150	0.00	150	150	0.00	0.00
400		*Supplies & Materials	6,121	2,070	6,500	0.00	3,500	0.00	3,500	3,500	0.00	0.00
600		*Other Objects	3,865	0	0	0.00	0	0.00	0	0	0.00	0.00
Total Function 2210		Improvement of Instruction Services	215,024	112,494	109,473	1.09	116,089	0.40	116,089	116,089	0.40	0.40

[illegible]

Fund	100	General Fund
Function	2220	Library Services
100		*Salaries
	243,787	218,243
	154,499	4.01
	137,745	3.70
	137,745	3.70
200		*Employee Benefits
	215,412	194,890
	123,204	0.00
	120,431	0.00
	120,431	0.00
300		*Purchased Services
	1,279	953
	180	0.00
	3,500	0.00
	3,500	0.00
400		*Supplies & Materials
	14,954	10,940
	18,050	0.00
	8,000	0.00
	8,000	0.00
600		*Other Objects
	0	41
	0	0.00
	0	0.00
Total Function	2220	Library Services
	475,432	425,067
	295,933	4.01
	269,676	3.70
	269,676	3.70

Requirements Report

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

Fund 100 General Fund

Function	2230	Assessment and Testing											
300		*Purchased Services	3,659	4,840	2,500	0.00	2,200	0.00	2,200	2,200	0.00		
400		*Supplies & Materials	1,190	86,317	5,650	0.00	84,650	0.00	84,650	84,650	0.00		
Total Function 2230 Assessment and Testing			4,850	91,157	8,150	0.00	86,850	0.00	86,850	86,850	0.00		

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Fund 100		General Fund																		
Function	2240	Instructional Staff Development																		
100		*Salaries	18,737	14,788	6,000	0.00	139	0.00	139	0.00	139	0.00	139	0.00						
200		*Employee Benefits	7,318	5,871	1,620	0.00	62	0.00	62	0.00	62	0.00	62	0.00						
300		*Purchased Services	59,368	84,285	38,240	0.00	12,372	0.00	12,372	0.00	12,372	0.00	12,372	0.00						
400		*Supplies & Materials	3,020	2,275	2,725	0.00	200	0.00	200	0.00	200	0.00	200	0.00						
600		*Other Objects	22,909	17,943	10,980	0.00	10,000	0.00	10,000	0.00	10,000	0.00	10,000	0.00						
Total Function 2240		Instructional Staff Development											111,352	125,162	59,565	0.00	22,773	0.00	22,773	0.00

Requirements Report

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

Fund 100 General Fund										
Function	2310	Board of Education Services								
100		*Salaries	4,070	15,580	4,000	0.00	0	0.00	0	0.00
200		*Employee Benefits	1,434	6,127	1,618	0.00	0	0.00	0	0.00
300		*Purchased Services	96,205	206,438	87,600	0.00	146,350	0.00	146,350	0.00
400		*Supplies & Materials	6,756	2,857	7,000	0.00	2,500	0.00	2,500	0.00
600		*Other Objects	91,862	103,353	100,000	0.00	72,705	0.00	72,705	0.00
Total Function 2310		Board of Education Services	200,327	334,356	200,218	0.00	221,555	0.00	221,555	0.00

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Requirements Report

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

Fund 100 General Fund													
Function	2410	Office of the Principal Services											
100		*Salaries	1,808,326	1,867,164	1,937,875	24.85	1,779,929	22.49	1,779,929	1,779,929	22.49	1,779,929	22.49
200		*Employee Benefits	1,177,769	1,206,416	1,190,467	0.00	1,233,752	0.00	1,233,752	1,233,752	0.00	1,233,752	0.00
300		*Purchased Services	93,514	117,872	71,395	0.00	62,136	0.00	62,136	62,136	0.00	62,136	0.00
400		*Supplies & Materials	50,521	34,085	48,480	0.00	13,622	0.00	13,622	13,622	0.00	13,622	0.00
600		*Other Objects	1,992	9,083	1,530	0.00	250	0.00	250	250	0.00	250	0.00
Total Function 2410 Office of the Principal Services			3,132,122	3,234,620	3,249,747	24.85	3,089,689	22.49	3,089,689	3,089,689	22.49	3,089,689	22.49

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Fund	100	General Fund
Function	2490	Other Support Services
100		*Salaries
	112,905	117,974
	0	0.00
	86,631	1.00
	86,631	1.00
200		*Employee Benefits
	64,971	69,261
	0	0.00
	57,098	0.00
	57,098	0.00
300		*Purchased Services
	12,710	0
	0	0.00
	0	0.00
	0	0.00
400		*Supplies & Materials
	1,200	0
	0	0.00
	0	0.00
	0	0.00
	0	0.00
Total Function	2490	Other Support Services
	191,785	187,235
	900	0.00
	143,729	1.00
	143,729	1.00
	143,729	1.00

Requirements Report

Fund 100		General Fund	2022-23 Actuals	2023-24 Actuals	2024-25 Adopted Budget	2024-25 Adopted FTE	2025-26 Proposed Budget	2025-26 Proposed FTE	2025-26 Adopted Budget	2025-26 Adopted FTE
Function	2520	Fiscal Services								
100		*Salaries	359,830	392,778	377,638	4.00	361,310	4.00	361,310	4.00
200		*Employee Benefits	289,743	260,535	215,374	0.00	232,093	0.00	232,093	0.00
300		*Purchased Services	58,392	48,063	31,500	0.00	14,950	0.00	14,950	0.00
400		*Supplies & Materials	55,756	62,039	58,500	0.00	61,250	0.00	61,250	0.00
600		*Other Objects	16,513	4,626	15,000	0.00	20,400	0.00	20,400	0.00
Total Function 2520 Fiscal Services			780,235	768,041	698,012	4.00	690,003	4.00	690,003	4.00

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

Fund 100 General Fund											
Function	2540	Operation & Maintenance of Plant Services									
100		*Salaries	1,251,709	1,222,840	1,414,586	31.63	1,374,274	26.25	1,374,274	1,374,274	26.25
200		*Employee Benefits	813,946	870,090	875,103	0.00	978,338	0.00	978,338	978,338	0.00
300		*Purchased Services	1,577,281	1,587,325	1,261,800	0.00	1,307,350	0.00	1,307,350	1,307,350	0.00
400		*Supplies & Materials	262,810	276,704	183,500	0.00	99,000	0.00	99,000	99,000	0.00
500		*Capital Outlay	16,294	0	0	0.00	0	0.00	0	0	0.00
600		*Other Objects	231,550	399,018	551,000	0.00	458,142	0.00	458,142	458,142	0.00
Total Function	2540	Operation & Maintenance of Plant Services	4,153,590	4,355,977	4,285,988	31.63	4,217,104	26.25	4,217,104	4,217,104	26.25

Requirements Report

Fund 100 General Fund		2022-23 Actuals	2023-24 Actuals	2024-25 Adopted Budget	2024-25 Adopted FTE	2025-26 Proposed Budget	2025-26 Proposed FTE	2025-26 Adopted Budget	2025-26 Adopted FTE
Function	2543 Care & Upkeep of Grounds Services								
100	*Salaries	1,052	2,044	0	0.00	0	0.00	0	0.00
200	*Employee Benefits	87	206	0	0.00	0	0.00	0	0.00
300	*Purchased Services	8,234	3,338	9,500	0.00	5,500	0.00	5,500	0.00
400	*Supplies & Materials	31,834	29,143	29,500	0.00	16,500	0.00	16,500	0.00
Total Function 2543 Care & Upkeep of Grounds Services		41,207	34,731	39,000	0.00	22,000	0.00	22,000	0.00

Requirements Report

Fund 100 General Fund		2022-23 Actuals	2023-24 Actuals	2024-25 Adopted Budget	2024-25 Adopted FTE	2025-26 Proposed Budget	2025-26 Proposed FTE	2025-26 Approved Budget	2025-26 Adopted Budget	2025-26 Adopted FTE
Function	2550 Student Transportation Services									
100	*Salaries	670,854	670,925	505,262	11.91	484,234	11.09	484,234	484,234	11.09
200	*Employee Benefits	461,852	466,264	428,274	0.00	413,842	0.00	413,842	413,842	0.00
300	*Purchased Services	99,221	121,695	89,050	0.00	106,300	0.00	106,300	106,300	0.00
400	*Supplies & Materials	156,348	291,927	153,700	0.00	142,000	0.00	142,000	142,000	0.00
500	*Capital Outlay	5,970	0	0	0.00	6,000	0.00	6,000	6,000	0.00
600	*Other Objects	38,735	38,601	36,000	0.00	38,000	0.00	38,000	38,000	0.00
Total Function 2550 Student Transportation Services		1,432,981	1,589,411	1,212,286	11.91	1,190,376	11.09	1,190,376	1,190,376	11.09

Requirements Report

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

Fund 100		General Fund										
Function	2640	Staff Services										
100		*Salaries	227,707	264,098	211,534	3.00	166,513	2.35	166,513	166,513	2.35	2.35
200		*Employee Benefits	134,903	162,887	123,524	0.00	104,142	0.00	104,142	104,142	0.00	0.00
300		*Purchased Services	59,971	52,001	37,500	0.00	188,500	0.00	188,500	188,500	0.00	0.00
400		*Supplies & Materials	16,687	30,000	30,700	0.00	28,100	0.00	28,100	28,100	0.00	0.00
600		*Other Objects	3,203	10,120	3,000	0.00	6,600	0.00	6,600	6,600	0.00	0.00
Total Function 2640		Staff Services	442,470	519,107	406,258	3.00	493,855	2.35	493,855	493,855	2.35	2.35

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Fund 100		General Fund									
Function	2660	Technology Services									
100		*Salaries	876,334	912,060	917,756	11.88	860,761	10.00	860,761	860,761	10.00
200		*Employee Benefits	589,005	604,252	538,099	0.00	542,782	0.00	542,782	542,782	0.00
300		*Purchased Services	135,972	144,138	204,225	0.00	113,100	0.00	113,100	113,100	0.00
400		*Supplies & Materials	305,725	356,447	365,000	0.00	544,800	0.00	544,800	544,800	0.00
600		*Other Objects	104,385	104,739	105,500	0.00	0	0.00	0	0	0.00
Total Function 2660		Technology Services	2,011,421	2,121,636	2,130,580	11.88	2,061,443	10.00	2,061,443	2,061,443	10.00

Requirements Report

Fund 100		General Fund	2022-23 Actuals	2023-24 Actuals	2024-25 Adopted Budget	2024-25 Adopted FTE	2025-26 Proposed Budget	2025-26 Proposed FTE	2025-26 Approved Budget	2025-26 Adopted Budget	2025-26 Adopted FTE
Function	2700	Supplemental Retirement Program									
100		*Salaries	32,316	30,891	30,891	0.00	39,150	0.00	39,150	39,150	0.00
200		*Employee Benefits	306,305	231,187	252,495	0.00	278,154	0.00	278,154	278,154	0.00
Total Function	2700	Supplemental Retirement Program	338,621	262,078	283,386	0.00	317,304	0.00	317,304	317,304	0.00

Requirements Report

Fund 100 General Fund		2022-23 Actuals	2023-24 Actuals	2024-25 Adopted Budget	2024-25 Adopted FTE	2025-26 Proposed Budget	2025-26 Proposed FTE	2025-26 Adopted Budget	2025-26 Adopted FTE
Major Function 2000	*Support Services	15,895,571	16,816,623	15,640,692	110.49	15,713,504	100.45	15,713,504	100.45
Function 3300	Community Services								
400	*Supplies & Materials	0	0	5,000	0.00	0	0.00	0	0.00
Total Function 3300	Community Services	0	0	5,000	0.00	0	0.00	0	0.00

Requirements Report

Fund 100		General Fund	2022-23 Actuals	2023-24 Actuals	2024-25 Adopted Budget	2024-25 Adopted FTE	2025-26 Proposed Budget	2025-26 Proposed FTE	2025-26 Approved Budget	2025-26 Adopted Budget	2025-26 Adopted FTE
Major Function 3000		*Enterprise & Community Services	0	0	5,000	0.00	0	0.00	0	0	0.00
Function 5120		Short-Term Debt Service									
600		*Other Objects	0	0	0	0.00	10,220,000	0.00	10,220,000	10,220,000	0.00
Total Function 5120		Short-Term Debt Service	0	0	0	0.00	10,220,000	0.00	10,220,000	10,220,000	0.00

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

Fund 100		General Fund	
Function	5200	Transfers of Funds	
700		*Transfers	
		6,393	6,484
		500,000	500,000
		0.00	0.00
		650,000	650,000
		0.00	0.00
Total Function	5200	Transfers of Funds	
		6,393	6,484
		500,000	500,000
		0.00	0.00
		650,000	650,000
		0.00	0.00

Requirements Report

[illegible]

Fund 100 General Fund						
Function	5300	Apportionment of Funds				
700						
	*Transfers	7,700	0	15,000	0.00	0.00
Total Function	5300	7,700	0	15,000	0.00	0.00

Requirements Report

2022-23 Actuals	2023-24 Actuals	2024-25 Adopted Budget	2024-25 Adopted FTE	2025-26 Proposed Budget	2025-26 Proposed FTE	2025-26 Adopted Budget	2025-26 Adopted FTE
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Fund 100 General Fund									
Major Function 5000 Other Uses									
Function 6000 Contingencies									
800									
Total Function 6000 Contingencies									

Requirements Report

Fund 100		General Fund	2022-23 Actuals	2023-24 Actuals	2024-25 Adopted Budget	2024-25 Adopted FTE	2025-26 Proposed Budget	2025-26 Proposed FTE	2025-26 Approved Budget	2025-26 Adopted Budget	2025-26 Adopted FTE
Major Function 6000		Contingencies	0	0	1,000,000	0.00	2,000,000	0.00	2,000,000	2,000,000	0.00
Function 7000		Unappropriated Ending Fund Balance									
800		*Planned Reserves	0	0	0	0.00	1,235,453	0.00	1,235,453	1,235,453	0.00
Total Function 7000		Unappropriated Ending Fund Balance	0	0	0	0.00	1,235,453	0.00	1,235,453	1,235,453	0.00

Requirements Report

Fund 100		General Fund	2022-23 Actuals	2023-24 Actuals	2024-25 Adopted Budget	2024-25 Adopted FTE	2025-26 Proposed Budget	2025-26 Proposed FTE	2025-26 Adopted Budget	2025-26 Adopted FTE
Major Function 7000		Unappropriated Ending Fund Balance	0	0	0	0.00	1,235,453	0.00	1,235,453	0.00
Total Fund 100		General Fund	37,147,942	41,062,390	40,593,000	314.51	52,114,220	270.29	52,114,220	270.29

Requirements Report

	2022-23 Actuals	2023-24 Actuals	2024-25 Adopted Budget	2024-25 Adopted FTE	2025-26 Proposed Budget	2025-26 Proposed FTE	2025-26 Approved Budget	2025-26 Adopted Budget	2025-26 Adopted FTE
Grand Totals:	37,147,942	41,062,390	40,593,000	314.51	52,114,220	270.29	52,114,220	52,114,220	270.29

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

Resources Report

	2022-23 Actuals	2023-24 Actuals	2024-25 Adopted Budget	2024-25 Adopted FTE	2025-26 Proposed Budget	2025-26 Proposed FTE	2025-26 Approved Budget	2025-26 Adopted Budget	2025-26 Adopted FTE
Fund 105 Fund-Raising (General Fund)									
1710 Admissions	41,155	37,571	0	0.00	48,423	0.00	48,423	48,423	0.00
1740 Fees	31,185	27,879	0	0.00	29,058	0.00	29,058	29,058	0.00
1760 Fundraising	79,656	103,862	200,000	0.00	114,468	0.00	114,468	114,468	0.00
1790 Other Extracurricular Activities	0	80	0	0.00	0	0.00	0	0	0.00
1920 Contributions & Donations/Private	70,246	97,966	100,000	0.00	93,211	0.00	93,211	93,231	0.00
1940 Services Provided Other LEAs	13,965	12,649	0	0.00	12,649	0.00	12,649	12,649	0.00
1990 Miscellaneous	22,159	15,480	25,000	0.00	13,916	0.00	13,916	13,916	0.00
5400 Resources-Beginning Fund Bal	344,568	393,576	300,000	0.00	118,093	0.00	118,093	118,093	0.00
Total Fund 105 Fund-Raising (General Fund)	602,935	689,064	625,000	0.00	429,818	0.00	429,818	429,838	0.00

[illegible]

	2019	2018	2017	2016	2015
Grand Totals:	602,935	689,064	625,000	0.00	429,818
				0.00	429,838
					0.00

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

Requirements Report

		2022-23 Actuals	2023-24 Actuals	2024-25 Adopted Budget	2024-25 Adopted FTE	2025-26 Proposed Budget	2025-26 Proposed FTE	2025-26 Approved Budget	2025-26 Adopted Budget	2025-26 Adopted FTE
Fund 105	Fund-Raising (General Fund)									
Function 1111	Primary, K-5									
300	*Purchased Services	3,020	1,145	0	0.00	400	0.00	400	400	0.00
400	*Supplies & Materials	20,586	17,309	0	0.00	114,600	0.00	114,600	114,600	0.00
600	*Other Objects	0	0	5,000	0.00	0	0.00	0	0	0.00
Function 1113	Elementary Extracurricular									
400	*Supplies & Materials	1,344	367	0	0.00	3,100	0.00	3,100	3,100	0.00
Function 1121	Middle School Programs									
300	*Purchased Services	4,423	3,781	100,000	0.00	7,050	0.00	7,050	7,050	0.00
400	*Supplies & Materials	12,974	9,870	0	0.00	21,000	0.00	21,000	21,000	0.00
600	*Other Objects	0	0	0	0.00	500	0.00	500	500	0.00
Function 1122	Middle School Extracurricular									
100	*Salaries	0	500	0	0.00	0	0.00	0	0	0.00
200	*Employee Benefits	0	42	0	0.00	0	0.00	0	0	0.00
300	*Purchased Services	1,279	1,610	0	0.00	2,050	0.00	2,050	2,050	0.00
400	*Supplies & Materials	9,384	9,563	0	0.00	17,250	0.00	17,250	17,250	0.00
600	*Other Objects	0	1,314	0	0.00	500	0.00	500	500	0.00
Function 1131	High School Programs									
100	*Salaries	966	0	0	0.00	0	0.00	0	0	0.00
200	*Employee Benefits	397	0	0	0.00	0	0.00	0	0	0.00
300	*Purchased Services	720	2,626	0	0.00	2,626	0.00	2,626	2,626	0.00
400	*Supplies & Materials	46,756	21,128	0	0.00	36,982	0.00	36,982	37,002	0.00
600	*Other Objects	165	1,391	0	0.00	2,491	0.00	2,491	2,491	0.00

[illegible]

Fund 105 Fund-Raising (General Fund)										
Function	1132	High School Extracurricular								
100		*Salaries	6,000	1,896	0	6,348	0.00	6,348	0.00	
200		*Employee Benefits	2,000	753	0	2,666	0.00	2,666	0.00	
300		*Purchased Services	0	39,951	46,940	45,164	0.00	45,164	0.00	
400		*Supplies & Materials	200,000	96,300	26,806	112,973	0.00	112,973	0.00	
600		*Other Objects	0	18,635	16,170	22,135	0.00	22,135	0.00	
Function	1280	Alternative Education								
400		*Supplies & Materials	0	700	138	15,093	0.00	15,093	0.00	
Function	2220	Library Services								
400		*Supplies & Materials	10,000	1,810	371	2,000	0.00	2,000	0.00	
Function	2240	Instructional Staff Development								
300		*Purchased Services	0	12,892	3,999	4,500	0.00	4,500	0.00	
Function	2410	Office of the Principal Services								
400		*Supplies & Materials	12,000	0	1,697	3,490	0.00	3,490	0.00	
Function	2490	Other Support Services								
400		*Supplies & Materials	0	847	4,921	2,000	0.00	2,000	0.00	
Function	3300	Community Services								
300		*Purchased Services	5,000	17	0	0	0.00	0	0.00	
400		*Supplies & Materials	5,000	5,271	6,301	4,900	0.00	4,900	0.00	
Function	5300	Apportionment of Funds								
700		*Transfers	5,000	0	0	0	0.00	0	0.00	
Total Fund	105	Fund-Raising (General Fund)		209,359	249,720	350,000	0.00	429,818	429,838	0.00

Requirements Report

	2022-23 Actuals	2023-24 Actuals	2024-25 Adopted Budget	2024-25 Adopted FTE	2025-26 Proposed Budget	2025-26 Proposed FTE	2025-26 Adopted Budget	2025-26 Adopted FTE
Grand Totals:	209,359	249,720	350,000	0.00	429,818	0.00	429,838	0.00

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

Resources Report

Fund	110	Class Fees Fund (General Fund)	2022-23 Actuals	2023-24 Actuals	2024-25 Adopted Budget	2024-25 Adopted FTE	2025-26 Proposed Budget	2025-26 Proposed FTE	2025-26 Approved Budget	2025-26 Adopted Budget	2025-26 Adopted FTE
		1710 Admissions	0	2,144	0	0.00	2,144	0.00	2,144	2,144	0.00
		1740 Fees	121,823	112,715	125,000	0.00	121,445	0.00	121,445	121,447	0.00
		1750 Concessions	277	9	0	0.00	9	0.00	9	9	0.00
		1760 Fundraising	12,641	9,799	0	0.00	8,617	0.00	8,617	8,617	0.00
		1790 Other Extracurricular Activities	1,396	1,477	0	0.00	1,500	0.00	1,500	1,500	0.00
		1920 Contributions & Donations/Private	45,408	32,076	50,000	0.00	38,272	0.00	38,272	38,272	0.00
		1990 Miscellaneous	22,047	17,122	50,000	0.00	16,381	0.00	16,381	16,381	0.00
		5400 Resources-Beginning Fund Bal	112,874	115,868	200,000	0.00	100,000	0.00	100,000	100,000	0.00
Total Fund	110	Class Fees Fund (General Fund)	316,466	291,211	425,000	0.00	288,368	0.00	288,368	288,370	0.00

Resources Report

2022-23 Actuals	2023-24 Actuals	2024-25 Adopted Budget	2024-25 Adopted FTE	2025-26 Proposed Budget	2025-26 Proposed FTE	2025-26 Approved Budget	2025-26 Adopted Budget	2025-26 Adopted FTE
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316,466	291,211	425,000	0.00	288,368	0.00	288,368	288,370	0.00
Grand Totals:								

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

Requirements Report

Fund 110 Class Fees Fund (General Fund)										
Function	1111	Primary, K-5								
300		*Purchased Services	8,197	12,623	0	0.00	13,800	0.00	13,800	0.00
400		*Supplies & Materials	10,138	20,010	50,000	0.00	33,200	0.00	33,200	0.00
Function	1121	Middle School Programs								
300		*Purchased Services	34,473	26,551	125,000	0.00	35,800	0.00	35,800	0.00
400		*Supplies & Materials	6,531	13,668	0	0.00	114,700	0.00	114,700	0.00
Function	1122	Middle School Extracurricular								
300		*Purchased Services	3,379	7,425	0	0.00	1,500	0.00	1,500	0.00
400		*Supplies & Materials	1,347	1,514	0	0.00	0	0.00	0	0.00
600		*Other Objects	738	426	0	0.00	0	0.00	0	0.00
Function	1131	High School Programs								
300		*Purchased Services	613	1,745	0	0.00	6,000	0.00	6,000	0.00
400		*Supplies & Materials	32,310	1,195	50,000	0.00	7,071	0.00	7,071	0.00
600		*Other Objects	0	0	5,000	0.00	0	0.00	0	0.00
Function	1132	High School Extracurricular								
100		*Salaries	580	0	4,500	0.00	0	0.00	0	0.00
200		*Employee Benefits	58	0	500	0.00	0	0.00	0	0.00
300		*Purchased Services	51,958	54,642	0	0.00	23,855	0.00	23,855	0.00
400		*Supplies & Materials	12,773	9,702	0	0.00	10,500	0.00	10,500	0.00
600		*Other Objects	3,347	686	0	0.00	720	0.00	720	0.00
Function	1280	Alternative Education								
300		*Purchased Services	5,823	2,502	0	0.00	1,900	0.00	1,900	0.00

Requirements Report

Fund 110 Class Fees Fund (General Fund)		2022-23 Actuals	2023-24 Actuals	2024-25 Adopted Budget	2024-25 Adopted FTE	2025-26 Proposed Budget	2025-26 Proposed FTE	2025-26 Adopted Budget	2025-26 Adopted FTE
400	*Supplies & Materials	7,033	5,255	0	0.00	11,000	0.00	11,000	0.00
Function 2220	Library Services								
300	*Purchased Services	0	85	0	0.00	0	0.00	0	0.00
400	*Supplies & Materials	1,654	441	0	0.00	0	0.00	0	0.00
Function 2230	Assessment and Testing								
300	*Purchased Services	0	23,824	0	0.00	23,824	0.00	23,824	0.00
400	*Supplies & Materials	18,068	1,981	0	0.00	2,498	0.00	2,498	0.00
600	*Other Objects	0	0	0	0.00	0	0.00	0	0.00
Function 2240	Instructional Staff Development								
300	*Purchased Services	0	0	0	0.00	2,000	0.00	2,000	0.00
Function 2410	Office of the Principal Services								
300	*Purchased Services	0	0	30,000	0.00	0	0.00	0	0.00
400	*Supplies & Materials	1,503	0	30,000	0.00	0	0.00	0	0.00
Function 2550	Student Transportation Services								
300	*Purchased Services	0	2,789	0	0.00	0	0.00	0	0.00
Function 5300	Apportionment of Funds								
700	*Transfers	74	0	5,000	0.00	0	0.00	0	0.00
Total Fund 110	Class Fees Fund (General Fund)	200,597	187,064	300,000	0.00	288,368	0.00	288,368	0.00

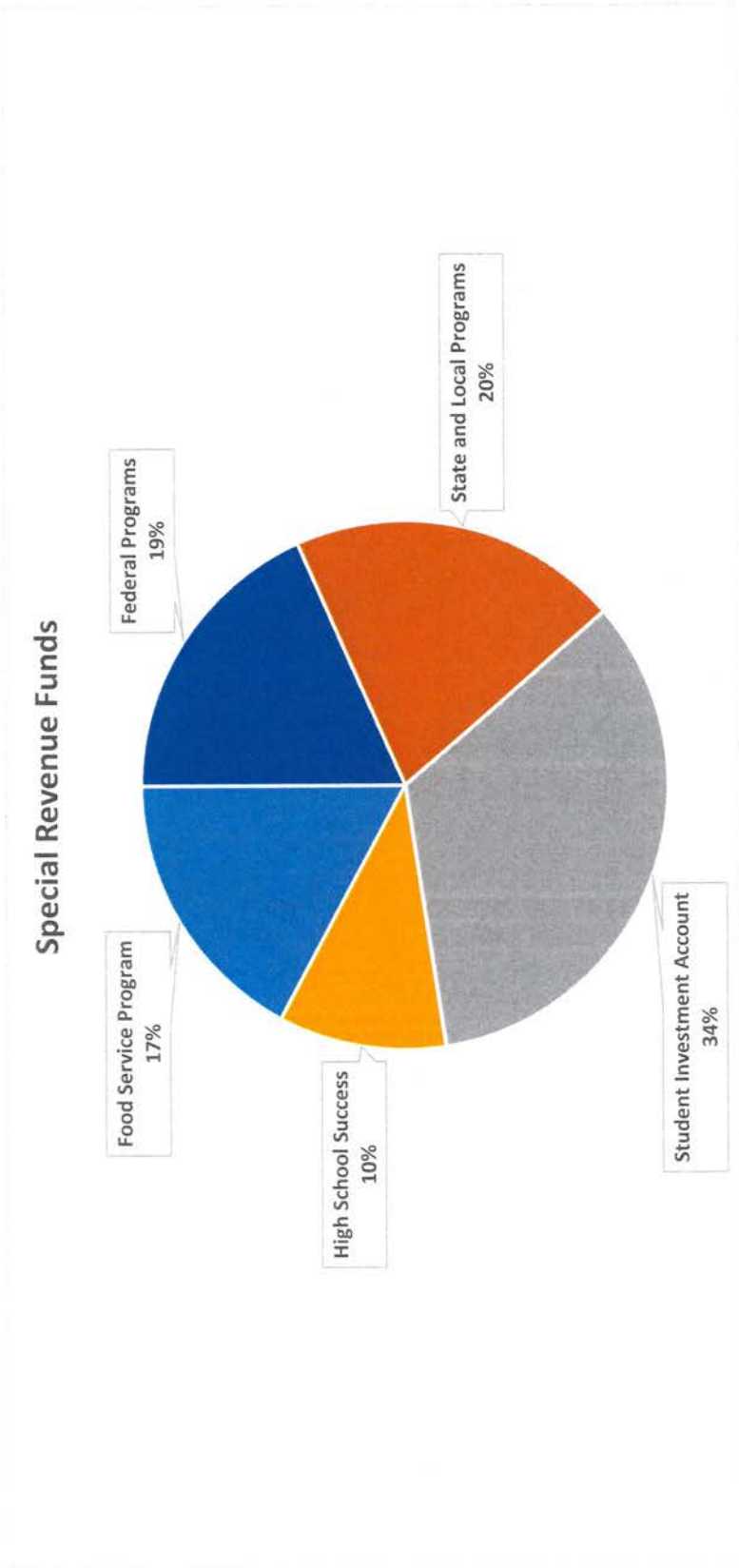
Requirements Report

	2022-23 Actuals	2023-24 Actuals	2024-25 Adopted Budget	2024-25 Adopted FTE	2025-26 Proposed Budget	2025-26 Proposed FTE	2025-26 Approved Budget	2025-26 Adopted Budget	2025-26 Adopted FTE
Grand Totals:	200,597	187,064	300,000	0.00	288,368	0.00	288,368	288,370	0.00

Fiscal Year 2025.2026

SPECIAL REVENUE FUNDS

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



SPECIAL REVENUE FUND	
Federal Programs	\$ 1,360,504
State and Local Programs	\$ 1,527,232
Student Investment Account	\$ 2,507,495
High School Success	\$ 756,062
Food Service Program	\$ 1,270,000
Total Special Revenue	\$ 7,421,293

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

Resources Report

Fund	200	Special Revenue Funds	2022-23 Actuals	2023-24 Actuals	2024-25 Adopted Budget	2024-25 Adopted FTE	2025-26 Proposed Budget	2025-26 Proposed FTE	2025-26 Approved Budget	2025-26 Adopted Budget	2025-26 Adopted FTE
	1610	Daily Sales	74,971	149,191	150,000	0.00	25,000	0.00	25,000	25,000	0.00
	1612	Undesignated	77,022	0	0	0.00	0	0.00	0	0	0.00
	1620	Daily Sales-Non reimbursable	327	0	0	0.00	0	0.00	0	0	0.00
	1630	Special Functions	3,579	952	0	0.00	0	0.00	0	0	0.00
	1710	Admissions	17,167	15,085	0	0.00	0	0.00	0	0	0.00
	1740	Fees	3,199	4,128	0	0.00	0	0.00	0	0	0.00
	1760	Fundraising	9,444	3,921	0	0.00	0	0.00	0	0	0.00
	1790	Other Extracurricular Activities	5,645	4,798	0	0.00	0	0.00	0	0	0.00
	1920	Contributions & Donations/Private	180,475	67,673	450,000	0.00	468,785	0.00	468,785	498,602	0.00
	1990	Miscellaneous	22,774	26,084	0	0.00	6,000	0.00	6,000	6,000	0.00
	2199	Other Intermediate Sources	34,225	34,310	50,000	0.00	65,000	0.00	65,000	65,000	0.00
	2200	Restricted Revenue/Intermediate Sources	8,509	0	0	0.00	0	0.00	0	0	0.00
	3101	State School Fund General Support	0	4,778	0	0.00	0	0.00	0	0	0.00
	3222	State School Fund Transportation	0	0	185,000	0.00	185,000	0.00	185,000	185,000	0.00
	3299	Other State Restricted Grants	3,731,616	3,528,328	4,430,000	0.00	4,064,212	0.00	4,064,212	4,064,212	0.00
	4500	Restricted Revenue From Federal thru	3,923,712	1,530,251	2,605,000	0.00	1,892,299	0.00	1,892,299	1,892,299	0.00
	4511	School Nutrition-Breakfast	61,984	71,356	0	0.00	0	0.00	0	0	0.00
	4512	School Nutrition-Lunch	309,891	307,072	0	0.00	0	0.00	0	0	0.00
	4900	Revenue For/On Behalf of District	53,068	49,621	100,000	0.00	0	0.00	0	0	0.00
	5100	Long Term Debt Financing Sources	136,563	0	0	0.00	0	0.00	0	0	0.00
	5200	Interfund Transfers	6,393	6,484	375,000	0.00	525,000	0.00	525,000	525,000	0.00
	5400	Resources-Beginning Fund Bal	281,595	(1,237,655)	(400,000)	0.00	160,180	0.00	160,180	160,180	0.00
Total Fund	200	Special Revenue Funds	8,942,158	4,566,378	7,945,000	0.00	7,391,476	0.00	7,391,476	7,421,293	0.00

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Grand Totals:	8,942,158	4,566,378	7,945,000	0.00	7,391,476	0.00
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Jackson County School District 5
Ashland School District Ashland, OR 97520

Requirements Report

Fund 200		2022-23 Actuals	2023-24 Actuals	2024-25 Adopted Budget	2024-25 Adopted FTE	2025-26 Proposed Budget	2025-26 Proposed FTE	2025-26 Adopted Budget	2025-26 Adopted FTE
Special Revenue Funds									
Function	1111 Primary, K-5								
100	*Salaries	967,962	482,772	699,074	14.09	479,576	8.84	479,576	8.84
200	*Employee Benefits	731,815	326,372	530,218	0.00	348,147	0.00	348,147	0.00
300	*Purchased Services	3,513	4,438	20,000	0.00	63,869	0.00	63,869	0.00
400	*Supplies & Materials	45,374	19,630	147,542	0.00	198,083	0.00	227,900	0.00
600	*Other Objects	190	1,273	0	0.00	0	0.00	0	0.00
Function	1113 Elementary Extracurricular								
100	*Salaries	0	5,873	0	0.00	0	0.00	0	0.00
200	*Employee Benefits	0	504	0	0.00	0	0.00	0	0.00
400	*Supplies & Materials	1,254	2,632	0	0.00	0	0.00	0	0.00
Function	1121 Middle School Programs								
100	*Salaries	130,033	30,960	87,227	1.38	28,424	0.38	28,424	0.38
200	*Employee Benefits	79,639	23,239	59,672	0.00	26,956	0.00	26,956	0.00
300	*Purchased Services	71,731	85,187	63,000	0.00	107,500	0.00	107,500	0.00
400	*Supplies & Materials	33,028	26,739	3,000	0.00	2,500	0.00	2,500	0.00
600	*Other Objects	736	1,924	0	0.00	500	0.00	500	0.00
Function	1122 Middle School Extracurricular								
100	*Salaries	5,288	25,900	500	0.00	0	0.00	0	0.00
200	*Employee Benefits	448	2,741	202	0.00	0	0.00	0	0.00
400	*Supplies & Materials	4,898	5,271	0	0.00	4,775	0.00	4,775	0.00
600	*Other Objects	840	0	0	0.00	0	0.00	0	0.00
Function	1131 High School Programs								

Requirements Report

Fund 200		2022-23 Actuals	2023-24 Actuals	2024-25 Adopted Budget	2024-25 Adopted FTE	2025-26 Proposed Budget	2025-26 Proposed FTE	2025-26 Approved Budget	2025-26 Adopted Budget	2025-26 Adopted FTE
Special Revenue Funds										
100	*Salaries	389,407	226,851	342,129	3.12	306,828	3.67	306,828	306,828	3.67
200	*Employee Benefits	228,435	129,709	150,056	0.00	178,458	0.00	178,458	178,458	0.00
300	*Purchased Services	32,680	33,960	5,826	0.00	0	0.00	0	0	0.00
400	*Supplies & Materials	95,920	78,879	1,350,000	0.00	532,588	0.00	532,588	532,588	0.00
600	*Other Objects	0	144	26,000	0.00	0	0.00	0	0	0.00
Function 1132 High School Extracurricular										
100	*Salaries	0	4,017	0	0.00	0	0.00	0	0	0.00
200	*Employee Benefits	0	997	0	0.00	0	0.00	0	0	0.00
300	*Purchased Services	12,847	24,653	0	0.00	0	0.00	0	0	0.00
400	*Supplies & Materials	33,904	20,549	0	0.00	2,500	0.00	2,500	2,500	0.00
600	*Other Objects	11,476	7,720	0	0.00	0	0.00	0	0	0.00
Function 1220 Restrictive Programs for Students W/ Disabilities										
100	*Salaries	88,689	0	0	0.00	0	0.00	0	0	0.00
200	*Employee Benefits	44,815	0	0	0.00	0	0.00	0	0	0.00
Function 1250 Programs for Students with Disabilities										
100	*Salaries	145,637	2,300	128,736	1.00	83,905	1.00	83,905	83,905	1.00
200	*Employee Benefits	108,582	907	83,264	0.00	66,221	0.00	66,221	66,221	0.00
300	*Purchased Services	4,158	6,864	0	0.00	0	0.00	0	0	0.00
400	*Supplies & Materials	36,951	3,196	0	0.00	0	0.00	0	0	0.00
Function 1271 Remediation										
100	*Salaries	410,494	0	0	0.00	0	0.00	0	0	0.00
200	*Employee Benefits	165,146	0	0	0.00	0	0.00	0	0	0.00
300	*Purchased Services	8,280	0	0	0.00	0	0.00	0	0	0.00
400	*Supplies & Materials	11,973	0	0	0.00	0	0.00	0	0	0.00

Requirements Report

Fund 200		Special Revenue Funds		2022-23 Actuals	2023-24 Actuals	2024-25 Adopted Budget	2024-25 Adopted FTE	2025-26 Proposed Budget	2025-26 Proposed FTE	2025-26 Approved Budget	2025-26 Adopted Budget	2025-26 Adopted FTE
Function	1272	Title IA										
100		*Salaries		331,149	346,995	370,393	5.43	336,022	5.87	336,022	336,022	5.87
200		*Employee Benefits		211,796	239,863	264,470	0.00	267,118	0.00	267,118	267,118	0.00
300		*Purchased Services		3,928	32,617	0	0.00	2,150	0.00	2,150	2,150	0.00
400		*Supplies & Materials		32,267	25,816	0	0.00	2,150	0.00	2,150	2,150	0.00
Function	1280	Alternative Education										
100		*Salaries		558,271	116,549	151,932	3.19	198,916	3.15	198,916	198,916	3.15
200		*Employee Benefits		397,207	99,963	119,053	0.00	242,307	0.00	242,307	242,307	0.00
300		*Purchased Services		16,025	15,434	15,000	0.00	27,000	0.00	27,000	27,000	0.00
400		*Supplies & Materials		190,296	82,768	1,275	0.00	24,541	0.00	24,541	24,541	0.00
600		*Other Objects		12,048	42,966	0	0.00	0	0.00	0	0	0.00
Function	1291	English Second Language Programs										
100		*Salaries		99,081	110,222	77,656	1.00	82,584	1.00	82,584	82,584	1.00
200		*Employee Benefits		59,190	78,045	55,775	0.00	61,013	0.00	61,013	61,013	0.00
300		*Purchased Services		367	384	0	0.00	5,000	0.00	5,000	5,000	0.00
400		*Supplies & Materials		6,312	1,794	0	0.00	0	0.00	0	0	0.00
Function	1299	Other Programs										
400		*Supplies & Materials		2,438	669	0	0.00	0	0.00	0	0	0.00
Function	2110	Attendance and Social Work Services										
100		*Salaries		22,411	12,612	14,524	0.17	0	0.00	0	0	0.00
200		*Employee Benefits		16,427	9,255	8,234	0.00	0	0.00	0	0	0.00
Function	2120	Guidance Services										
100		*Salaries		385,953	321,547	399,552	5.05	411,243	5.00	411,243	411,243	5.00
200		*Employee Benefits		239,502	201,419	252,296	0.00	284,666	0.00	284,666	284,666	0.00

Requirements Report

Fund	200	Special Revenue Funds	2022-23 Actuals	2023-24 Actuals	2024-25 Adopted Budget	2024-25 Adopted FTE	2025-26 Proposed Budget	2025-26 Proposed FTE	2025-26 Adopted Budget	2025-26 Adopted FTE
	300	*Purchased Services	1,808	0	0	0.00	0	0.00	0	0.00
	400	*Supplies & Materials	1,801	1,059	0	0.00	0	0.00	0	0.00
Function	2130	Health Services								
	100	*Salaries	250,621	268,471	213,181	2.70	48,270	0.50	48,270	0.50
	200	*Employee Benefits	161,797	170,650	136,617	0.00	83,511	0.00	83,511	0.00
	300	*Purchased Services	136	335	0	0.00	0	0.00	0	0.00
	400	*Supplies & Materials	0	0	10,000	0.00	53,869	0.00	53,869	0.00
Function	2140	Psychological Services								
	100	*Salaries	172,317	78,460	130,250	1.00	145,718	1.50	145,718	1.50
	200	*Employee Benefits	103,800	69,790	57,731	0.00	150,261	0.00	150,261	0.00
	300	*Purchased Services	26	0	0	0.00	0	0.00	0	0.00
Function	2150	Speech Pathology & Audiology Services								
	100	*Salaries	9,117	146,152	186,966	2.00	0	0.00	0	0.00
	200	*Employee Benefits	3,483	60,316	113,053	0.00	0	0.00	0	0.00
	300	*Purchased Services	165,580	96,424	0	0.00	23,921	0.00	23,921	0.00
Function	2190	Service Direction, Student Support Services								
	100	*Salaries	65,555	5,799	0	0.00	0	0.00	0	0.00
	200	*Employee Benefits	36,019	3,212	0	0.00	0	0.00	0	0.00
Function	2210	Improvement of Instruction Services								
	100	*Salaries	197,847	274,151	177,715	1.83	186,914	1.95	186,914	1.95
	200	*Employee Benefits	110,908	182,806	133,254	0.00	113,155	0.00	113,155	0.00
	300	*Purchased Services	106,333	68,430	0	0.00	31,847	0.00	31,847	0.00
Function	2230	Assessment and Testing								
	300	*Purchased Services	220	0	0	0.00	6,900	0.00	6,900	0.00

Requirements Report

Fund 200		Special Revenue Funds		2022-23 Actuals	2023-24 Actuals	2024-25 Adopted Budget	2024-25 Adopted FTE	2025-26 Proposed Budget	2025-26 Proposed FTE	2025-26 Adopted Budget	2025-26 Adopted FTE
Function	2240	Instructional Staff Development									
100		*Salaries		211,845	22,838	10,000	0.00	18,007	0.00	18,007	0.00
200		*Employee Benefits		73,863	8,517	0	0.00	7,728	0.00	7,728	0.00
300		*Purchased Services		54,854	76,793	25,500	0.00	71,209	0.00	71,209	0.00
400		*Supplies & Materials		2,396	1,676	0	0.00	17,033	0.00	17,033	0.00
600		*Other Objects		23,690	8,316	0	0.00	0	0.00	0	0.00
Function	2410	Office of the Principal Services									
100		*Salaries		13,071	0	0	0.00	0	0.00	0	0.00
200		*Employee Benefits		5,028	0	0	0.00	0	0.00	0	0.00
300		*Purchased Services		0	0	500,000	0.00	250,000	0.00	250,000	0.00
400		*Supplies & Materials		387	0	0	0.00	0	0.00	0	0.00
Function	2520	Fiscal Services									
600		*Other Objects		228,066	136,709	94,126	0.00	228,493	0.00	228,493	0.00
Function	2540	Operation & Maintenance of Plant Services									
100		*Salaries		13,500	0	0	0.00	0	0.00	0	0.00
200		*Employee Benefits		4,827	0	0	0.00	0	0.00	0	0.00
300		*Purchased Services		2,696	205	0	0.00	0	0.00	0	0.00
400		*Supplies & Materials		1,018	0	0	0.00	21,000	0.00	21,000	0.00
500		*Capital Outlay		0	11,100	0	0.00	0	0.00	0	0.00
Function	2550	Student Transportation Services									
300		*Purchased Services		0	14,400	0	0.00	0	0.00	0	0.00
500		*Capital Outlay		83,992	0	0	0.00	0	0.00	0	0.00
600		*Other Objects		217,385	200,176	185,000	0.00	185,000	0.00	185,000	0.00
Function	2640	Staff Services									

Requirements Report

Fund	200	Special Revenue Funds	2022-23 Actuals	2023-24 Actuals	2024-25 Adopted Budget	2024-25 Adopted FTE	2025-26 Proposed Budget	2025-26 Proposed FTE	2025-26 Adopted Budget	2025-26 Adopted FTE
100		*Salaries	5,425	5,139	0	0.00	0	0.00	0	0.00
200		*Employee Benefits	2,050	2,020	0	0.00	0	0.00	0	0.00
300		*Purchased Services	3,752	150	0	0.00	0	0.00	0	0.00
400		*Supplies & Materials	21,726	3,474	0	0.00	50,000	0.00	50,000	0.00
Function	2660	Technology Services								
100		*Salaries	7,568	0	0	0.00	0	0.00	0	0.00
200		*Employee Benefits	2,813	0	0	0.00	0	0.00	0	0.00
400		*Supplies & Materials	23,368	0	0	0.00	0	0.00	0	0.00
Function	3100	Food Services								
100		*Salaries	410,458	390,481	393,310	11.38	414,313	10.63	414,313	10.63
200		*Employee Benefits	309,325	302,461	318,781	0.00	360,336	0.00	360,336	0.00
300		*Purchased Services	16,105	28,846	42,000	0.00	18,000	0.00	18,000	0.00
400		*Supplies & Materials	459,896	418,067	471,500	0.00	473,851	0.00	473,851	0.00
500		*Capital Outlay	26,098	0	20,000	0.00	0	0.00	0	0.00
600		*Other Objects	6,000	7,533	6,000	0.00	3,500	0.00	3,500	0.00
Function	3300	Community Services								
100		*Salaries	0	69	0	0.00	0	0.00	0	0.00
200		*Employee Benefits	0	27	0	0.00	0	0.00	0	0.00
300		*Purchased Services	60,090	22,336	15,000	0.00	0	0.00	0	0.00
400		*Supplies & Materials	3,165	4,923	25,000	0.00	13,100	0.00	13,100	0.00
Function	4150	Building Acq., Construction & Imp.								
500		*Capital Outlay	0	0	40,000	0.00	40,000	0.00	40,000	0.00
Function	5200	Transfers of Funds								
700		*Transfers	0	0	25,000	0.00	0	0.00	0	0.00

Requirements Report

Fund 200		Special Revenue Funds	2022-23 Actuals	2023-24 Actuals	2024-25 Adopted Budget	2024-25 Adopted FTE	2025-26 Proposed Budget	2025-26 Proposed FTE	2025-26 Adopted Budget	2025-26 Adopted FTE
Function	5300	Apportionment of Funds								
700		*Transfers	7,182	0	0	0.00	0	0.00	0	0.00
Function	7000	Unappropriated Ending Fund Balance								
800		*Planned Reserves	0	0	(811,590)	0.00	0	0.00	0	0.00
Total Fund 200			10,179,813	6,417,430	7,945,000	53.35	7,391,476	43.49	7,391,476	43.49
Special Revenue Funds										

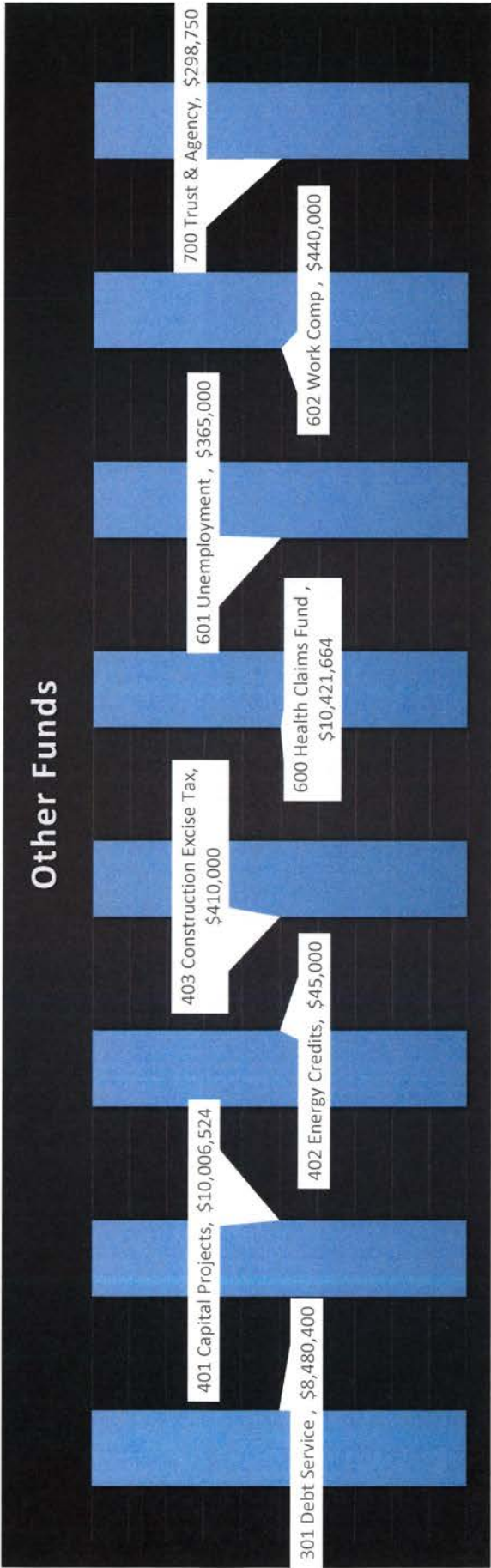
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Grand Totals:	10,179,813	6,417,430	7,945,000	53.35	7,391,476	43.49	7,391,476	43.49
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OTHER FUNDS

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

Fund	Title	Amount	Funding Source
301	Debt Service	\$ 8,480,400	Property Taxes, BFB
401	Capital Projects	\$ 10,006,524	State, Bond, Loan
402	Energy Credits	\$ 45,000	BFB
403	Construction Excise Tax	\$ 410,000	Fees, BFB
600	Health Claims Fund	\$ 10,421,664	Premiums, BFB
601	Unemployment	\$ 365,000	Payroll, BFB, GF Transfer
602	Work Comp	\$ 440,000	BFB, PR
700	Trust & Agency	\$ 298,750	BFB, Donations
		\$ 30,467,338	



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

Resources Report

Fund	300	Debt Service Funds	2022-23 Actuals	2023-24 Actuals	2024-25 Adopted Budget	2024-25 Adopted FTE	2025-26 Proposed Budget	2025-26 Proposed FTE	2025-26 Approved Budget	2025-26 Adopted Budget	2025-26 Adopted FTE
1110	Ad Valorem Taxes Levied by District		7,419,370	8,276,859	0	0.00	8,400,000	0.00	8,400,000	8,400,000	0.00
1111	Current Year Taxes		0	0	8,259,000	0.00	0	0.00	0	0	0.00
1190	Penalties and Interest on Taxes		5,163	5,239	5,400	0.00	5,400	0.00	5,400	5,400	0.00
1510	Earnings on Investments		0	13	0	0.00	0	0.00	0	0	0.00
5400	Resources-Beginning Fund Bal		(177,257)	(317,124)	(100,000)	0.00	75,000	0.00	75,000	75,000	0.00
Total Fund	300	Debt Service Funds	7,247,276	7,964,987	8,164,400	0.00	8,480,400	0.00	8,480,400	8,480,400	0.00

[illegible]

Grand Totals:	7,247,276	7,964,987	8,164,400	0.00	8,480,400	0.00	8,480,400	0.00
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Jackson County School District 5
Ashland School District Ashland, OR 97520

Requirements Report

Fund 300 Debt Service Funds		2022-23 Actuals	2023-24 Actuals	2024-25 Adopted Budget	2024-25 Adopted FTE	2025-26 Proposed Budget	2025-26 Proposed FTE	2025-26 Adopted Budget	2025-26 Adopted FTE
Function 5110	Long-Term Debt Service								
600	*Other Objects	7,564,400	7,813,900	8,064,400	0.00	8,480,400	0.00	8,480,400	0.00
Function 7000	Unappropriated Ending Fund Balance								
800	*Planned Reserves	0	0	100,000	0.00	0	0.00	0	0.00
Total Fund 300	Debt Service Funds	7,564,400	7,813,900	8,164,400	0.00	8,480,400	0.00	8,480,400	0.00

[illegible]

Grand Totals:	7,564,400	7,813,900	8,164,400	0.00	8,480,400	0.00	8,480,400	0.00
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**Jackson County School District 5
Ashland School District Ashland, OR 97520**

Resources Report

		2022-23 Actuals	2023-24 Actuals	2024-25 Adopted Budget	2024-25 Adopted FTE	2025-26 Proposed Budget	2025-26 Proposed FTE	2025-26 Approved Budget	2025-26 Adopted Budget	2025-26 Adopted FTE
Fund 400	Capital Projects Funds									
1130	Construction Excise Tax	93,512	136,555	125,000	0.00	150,000	0.00	150,000	150,000	0.00
1510	Earnings on Investments	1,052,072	952,119	300,000	0.00	50,000	0.00	50,000	50,000	0.00
1920	Contributions & Donations/Private	30,000	0	0	0.00	0	0.00	0	0	0.00
1960	Recovery of Prior Years Expenditure	34,395	23,344	0	0.00	0	0.00	0	0	0.00
1990	Miscellaneous	3,132	104,888	0	0.00	0	0.00	0	0	0.00
3299	Other State Restricted Grants	1,310,733	2,517,122	2,500,000	0.00	2,201,515	0.00	2,201,515	2,201,515	0.00
5150	Loan Receipts	0	0	0	0.00	3,000,000	0.00	3,000,000	3,000,000	0.00
5200	Interfund Transfers	0	97,702	0	0.00	0	0.00	0	0	0.00
5300	Sale of Fixed Assets	0	35,000	0	0.00	0	0.00	0	0	0.00
5400	Resources-Beginning Fund Bal	62,850,142	31,231,071	22,335,000	0.00	5,060,009	0.00	5,060,009	5,060,009	0.00
Total Fund 400	Capital Projects Funds	65,373,986	35,097,800	25,260,000	0.00	10,461,524	0.00	10,461,524	10,461,524	0.00

[illegible]

Grand Totals:	65,373,986	35,097,800	25,260,000	0.00	10,461,524	0.00
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Requirements Report

Fund 400		Capital Projects Funds		2022-23 Actuals	2023-24 Actuals	2024-25 Adopted Budget	2024-25 Adopted FTE	2025-26 Proposed Budget	2025-26 Proposed FTE	2025-26 Adopted Budget	2025-26 Adopted FTE
Function 400	2190	Service Direction, Student Support Services									
		*Supplies & Materials	4,094	310	0	0.00	0	0.00	0	0	0.00
Function 400	2210	Improvement of Instruction Services									
		*Supplies & Materials	1,591	3,597	0	0.00	0	0.00	0	0	0.00
Function 400	2520	Fiscal Services									
		*Salaries	200,370	157,848	164,425	1.50	127,382	1.00	127,382	127,382	1.00
		*Employee Benefits	111,157	91,887	93,591	0.00	74,133	0.00	74,133	74,133	0.00
		*Purchased Services	4,777	0	0	0.00	0	0.00	0	0	0.00
		*Other Objects	9,201	16,322	10,000	0.00	0	0.00	0	0	0.00
Function 400	2540	Operation & Maintenance of Plant Services									
		*Salaries	54,100	54,100	40,575	0.00	0	0.00	0	0	0.00
		*Employee Benefits	21,787	22,495	16,409	0.00	0	0.00	0	0	0.00
		*Purchased Services	218,301	59,578	800,000	0.00	0	0.00	0	0	0.00
		*Supplies & Materials	8,680	0	210,000	0.00	0	0.00	0	0	0.00
		*Capital Outlay	24,736	186,332	300,000	0.00	195,000	0.00	195,000	195,000	0.00
Function 400	2543	Care & Upkeep of Grounds Services									
		*Purchased Services	0	90,240	0	0.00	0	0.00	0	0	0.00
Function 400	4150	Building Acq., Construction & Imp.									
		*Salaries	5,322	3,926	0	0.00	0	0.00	0	0	0.00
		*Employee Benefits	2,123	1,617	0	0.00	0	0.00	0	0	0.00
		*Purchased Services	3,610,954	2,171,342	3,000,000	0.00	3,758,951	0.00	3,758,951	3,758,951	0.00
		*Supplies & Materials	1,355,269	125,932	500,000	0.00	0	0.00	0	0	0.00

Requirements Report

Fund 400		2022-23 Actuals	2023-24 Actuals	2024-25 Adopted Budget	2024-25 Adopted FTE	2025-26 Proposed Budget	2025-26 Proposed FTE	2025-26 Approved Budget	2025-26 Adopted Budget	2025-26 Adopted FTE
Capital Projects Funds										
500	*Capital Outlay	28,425,665	13,735,972	19,625,000	0.00	3,306,058	0.00	3,306,058	3,306,058	0.00
600	*Other Objects	84,790	227,302	500,000	0.00	0	0.00	0	0	0.00
Function 5200	Transfers of Funds									
700	*Transfers	0	97,702	0	0.00	0	0.00	0	0	0.00
Function 6000	Contingencies									
800	*Planned Reserves	0	0	0	0.00	3,000,000	0.00	3,000,000	3,000,000	0.00
Total Fund 400		34,142,916	17,046,503	25,260,000	1.50	10,461,524	1.00	10,461,524	10,461,524	1.00

Capital Projects Funds

Requirements Report

	2022-23 Actuals	2023-24 Actuals	2024-25 Adopted Budget	2024-25 Adopted FTE	2025-26 Proposed Budget	2025-26 Proposed FTE	2025-26 Approved Budget	2025-26 Adopted Budget	2025-26 Adopted FTE
Grand Totals:	34,142,916	17,046,503	25,260,000	1.50	10,461,524	1.00	10,461,524	10,461,524	1.00

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

Resources Report

Fund 600	Health Insurance Fund	2022-23 Actuals	2023-24 Actuals	2024-25 Adopted Budget	2024-25 Adopted FTE	2025-26 Proposed Budget	2025-26 Proposed FTE	2025-26 Approved Budget	2025-26 Adopted Budget	2025-26 Adopted FTE
	1960 Recovery of Prior Years Expenditure	121,988	111,376	0	0.00	0	0.00	0	0	0.00
	1971 Unemployment Surcharge	62,326	55,900	65,000	0.00	65,000	0.00	65,000	65,000	0.00
	1972 ER Health Contributions	6,468,320	6,581,922	6,200,000	0.00	7,956,664	0.00	7,956,664	7,956,664	0.00
	1973 EE Health Contributions	676,562	689,924	675,000	0.00	700,000	0.00	700,000	700,000	0.00
	1974 Retirees District Health Contributions	262,281	229,690	300,000	0.00	250,000	0.00	250,000	250,000	0.00
	1975 Retirees Contributions	54,236	50,577	50,000	0.00	50,000	0.00	50,000	50,000	0.00
	1977 Cobra Contributions	17,208	10,840	50,000	0.00	25,000	0.00	25,000	25,000	0.00
	1978 Workers Comp	59,930	100,537	95,000	0.00	100,000	0.00	100,000	100,000	0.00
	1990 Miscellaneous	32,832	37,399	40,000	0.00	40,000	0.00	40,000	40,000	0.00
	5200 Interfund Transfers	0	0	0	0.00	150,000	0.00	150,000	150,000	0.00
	5400 Resources-Beginning Fund Bal	4,474,763	3,884,876	5,285,000	0.00	1,890,000	0.00	1,890,000	1,890,000	0.00
Total Fund 600	Health Insurance Fund	12,230,426	11,753,040	12,760,000	0.00	11,226,664	0.00	11,226,664	11,226,664	0.00

Resources Report

2022-23 Actuals	2023-24 Actuals	2024-25 Adopted Budget	2024-25 Adopted FTE	2025-26 Proposed Budget	2025-26 Proposed FTE	2025-26 Approved Budget	2025-26 Adopted Budget	2025-26 Adopted FTE
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12,230,426	11,753,040	12,760,000	0.00	11,226,664	0.00	11,226,664	11,226,664	0.00
Grand Totals:								

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

Requirements Report

		2022-23 Actuals	2023-24 Actuals	2024-25 Adopted Budget	2024-25 Adopted FTE	2025-26 Proposed Budget	2025-26 Proposed FTE	2025-26 Approved Budget	2025-26 Adopted Budget	2025-26 Adopted FTE
Fund 600	Health Insurance Fund									
Function 2640	Staff Services									
100	*Salaries	60,690	60,716	62,400	0.00	69,700	0.00	69,700	69,700	0.00
200	*Employee Benefits	15,768	19,504	27,000	0.00	17,314	0.00	17,314	17,314	0.00
600	*Other Objects	150	0	0	0.00	0	0.00	0	0	0.00
Function 2690	Other Support Services Central									
100	*Salaries	0	0	7,000	0.00	0	0.00	0	0	0.00
200	*Employee Benefits	53,436	183,380	333,000	0.00	365,000	0.00	365,000	365,000	0.00
300	*Purchased Services	8,213,563	8,221,677	8,215,600	0.00	9,890,000	0.00	9,890,000	9,890,000	0.00
600	*Other Objects	1,944	0	15,000	0.00	0	0.00	0	0	0.00
Function 5200	Transfers of Funds									
700	*Transfers	0	0	0	0.00	25,000	0.00	25,000	25,000	0.00
Function 5300	Apportionment of Funds									
700	*Transfers	0	0	25,000	0.00	0	0.00	0	0	0.00
Function 6000	Contingencies									
800	*Planned Reserves	0	0	4,075,000	0.00	859,650	0.00	859,650	859,650	0.00
Total Fund 600	Health Insurance Fund	8,345,550	8,485,277	12,760,000	0.00	11,226,664	0.00	11,226,664	11,226,664	0.00

Requirements Report

	2022-23 Actuals	2023-24 Actuals	2024-25 Adopted Budget	2024-25 Adopted FTE	2025-26 Proposed Budget	2025-26 Proposed FTE	2025-26 Approved Budget	2025-26 Adopted Budget	2025-26 Adopted FTE
Grand Totals:	8,345,550	8,485,277	12,760,000	0.00	11,226,664	0.00	11,226,664	11,226,664	0.00

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

Resources Report

Fund	700	Trust and Agency Funds	2022-23 Actuals	2023-24 Actuals	2024-25 Adopted Budget	2024-25 Adopted FTE	2025-26 Proposed Budget	2025-26 Proposed FTE	2025-26 Approved Budget	2025-26 Adopted Budget	2025-26 Adopted FTE
		1920 Contributions & Donations/Private	157,017	141,243	200,000	0.00	200,000	0.00	200,000	200,000	0.00
		1960 Recovery of Prior Years Expenditure	2,333	0	0	0.00	0	0.00	0	0	0.00
		5200 Interfund Transfers	1,400	0	10,000	0.00	0	0.00	0	0	0.00
		5400 Resources-Beginning Fund Bal	77,671	94,754	33,750	0.00	98,750	0.00	98,750	98,750	0.00
Total Fund	700	Trust and Agency Funds	238,421	235,997	243,750	0.00	298,750	0.00	298,750	298,750	0.00

Resources Report

	2022-23 Actuals	2023-24 Actuals	2024-25 Adopted Budget	2024-25 Adopted FTE	2025-26 Proposed Budget	2025-26 Proposed FTE	2025-26 Approved Budget	2025-26 Adopted Budget	2025-26 Adopted FTE
Grand Totals:	238,421	235,997	243,750	0.00	298,750	0.00	298,750	298,750	0.00

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

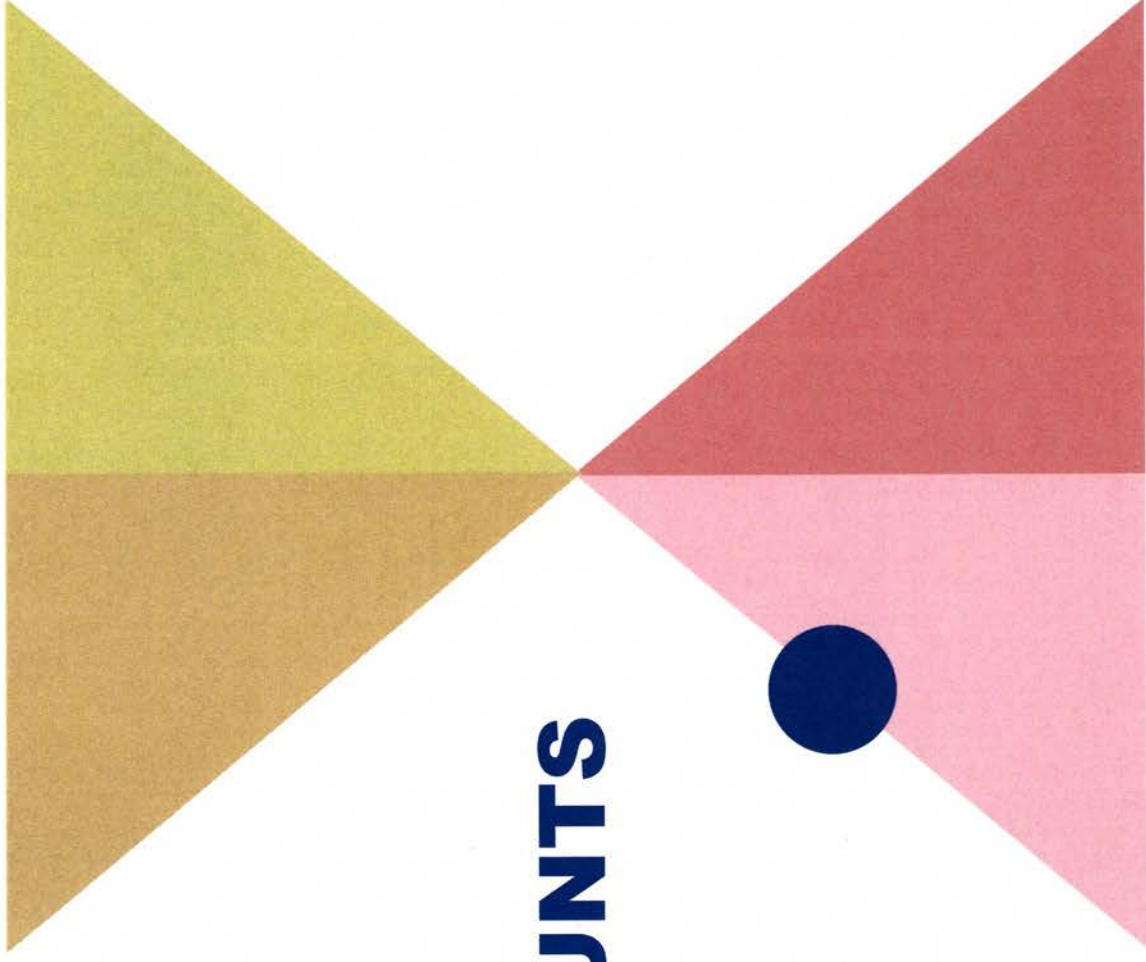
Requirements Report

Fund 700		Trust and Agency Funds	2022-23 Actuals	2023-24 Actuals	2024-25 Adopted Budget	2024-25 Adopted FTE	2025-26 Proposed Budget	2025-26 Proposed FTE	2025-26 Adopted Budget	2025-26 Adopted FTE
Function	3300	Community Services								
300		*Purchased Services	141,667	149,850	200,000	0.00	285,000	0.00	285,000	0.00
Function	5300	Apportionment of Funds								
700		*Transfers	2,000	2,000	10,000	0.00	0	0.00	0	0.00
Function	7000	Unappropriated Ending Fund Balance								
800		*Planned Reserves	0	0	33,750	0.00	13,750	0.00	13,750	0.00
Total Fund 700			143,667	151,850	243,750	0.00	298,750	0.00	298,750	0.00
Trust and Agency Funds										

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

Grand Totals:	143,667	151,850	243,750	298,750	0.00	298,750	0.00
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CHART OF ACCOUNTS



Fund	Description
000	*Consolidated Funds
100	General Fund
105	Fund-Raising (General Fund)
110	Class Fees Fund (General Fund)
200	Special Revenue Funds
201	Southern Promise Grant
202	SO BASS Grant
203	Staff Health Center
204	Oregon FIRST Robotics
205	SOU (NSF Prime) Grant
206	ODE CTE Program Grants
207	SOESD - SOREN
208	TAP Grants (ODE)
209	ACH Intern Grant
210	SPED Miscellaneous Grants
211	Title III via SOESD
213	Helman Soroptimist Grant
214	Title IV-A
215	ESSER II
218	ESSER III
220	ELLIS Grant
221	Title I-A
222	Title II A
224	State Dyslexia Training/47866
229	IDEA
230	IDEA - ARP
232	ARP-HCY
233	Special Ed Stipends 24.25
251	Student Investment Account
252	Measure 98
256	Farm to Education
262	BAASS
263	OSU Outdoor School

Fund	Description
266	AMS Student Body
267	AHS Student Body Account
270	Early Literacy Success
271	Summer Enrichment K8
272	AllCare Grant
273	High School Summer No.14769
274	E-rate Funds
275	ODE Facility Grant
276	Equipment Replacement Fund
277	Transportation Fund
280	Senate Bill 1149
282	ASPIRE Partnership Grant
283	AHS Dual Credit - ASF Support
285	Fast Forward Fund
286	5th Grade Strings (funding from ASF)
287	Fee Fund
288	Technology Fund
289	Class of 1958 (Fee Fund-OCF)
290	OSU Outdoor School Program
291	Ashland Schools Foundation
292	Affinity Group Funding
294	Technology Infusion/Ashland Rotary-Walker School
295	Contributions/Donations
296	AHAA Grants
297	OEA Choice Trust Wellness Program
298	LGBTQ2SIA Consortium
299	Nutrition Services
300	Debt Service Funds
301	2006 Debt Service
400	Capital Projects Funds
401	Bond Capital Projects Fund
402	Energy Credit Rebates

Fund Description	
403	Construction Excise Tax
404	Turf Fund
405	Track Fund
406	Facilities Assessment Grant (ODE)
600	Health Insurance Fund
601	Unemployment Funds
602	Workers Comp Funds
603	Pandemic Supplies
700	Trust and Agency Funds
703	Non-Expendable Trust Fund-G Green
704	Expendable Trust Funds-AHS

Function	Description
0000	*Revenue/Asset/Liability
1111	Primary, K-5
1113	Elementary Extracurricular
1121	Middle School Programs
1122	Middle School Extracurricular
1131	High School Programs
1132	High School Extracurricular
1140	Pre-kindergarten Programs
1210	Talented and Gifted (TAG)
1220	Restrictive Programs for Students W/ Disabilities
1227	Extended School Year Programs
1250	Programs for Students with Disabilities
1260	Treatment and Habilitation
1271	Remediation
1272	Title IA
1280	Alternative Education
1291	English Second Language Programs
1293	Migrant Ed
1294	Youth Corrections/ Detention
1299	Other Programs
1400	Summer School Programs
2000	*Support Services
2110	Attendance and Social Work Services
2115	Student Safety
2120	Guidance Services
2130	Health Services
2140	Psychological Services
2150	Speech Pathology & Audiology Services
2160	Other Student Treatment Services
2190	Service Direction, Student Support Services
2191	Equity Advocate
2200	*Instructional Staff Support Services
2210	Improvement of Instruction Services

Function	Description
2220	Library Services
2230	Assessment and Testing
2240	Instructional Staff Development
2300	*General Administration Support Services
2310	Board of Education Services
2320	Executive Administration Services
2400	*School Administration Support Services
2410	Office of the Principal Services
2490	Other Support Services
2500	*Business Support Services
2520	Fiscal Services
2540	Operation & Maintenance of Plant Services
2543	Care & Upkeep of Grounds Services
2550	Student Transportation Services
2570	Internal Services
2600	*Central Activities Support Services
2620	Evaluation Svcs, Planning, Research
2630	Information Services
2640	Staff Services
2660	Technology Services
2670	Records Management Services
2690	Other Support Services Central
2700	Supplemental Retirement Program
3000	*Enterprise & Community Services
3100	Food Services
3300	Community Services
4000	Facilities Acquisition and Construction
4110	Service Area Direction
4120	Site Acquisition & Development
4150	Building Acq., Construction & Imp.
4180	Other Capital Items
4190	Other Construction
5000	Other Uses

Function	Description
5100	Debt Service
5110	Long-Term Debt Service
5120	Short-Term Debt Service
5200	Transfers of Funds
5300	Apportionment of Funds
6000	Contingencies
7000	Unappropriated Ending Fund Balance

Object	Description
0000	-
0100	*Salaries
0111	Licensed Salaries
0112	Classified Salaries
0113	Administrators
0114	Managerial Classified
0116	Supplemental Retirement Stipends
0121	Certified Substitutes
0122	Classified Substitutes
0123	Temporary-Licensed
0124	Temporary-Classified
0130	Extra Duty Stipends
0131	Extra Hours
0140	Cell Phone/Auto/Contractual Allowances
0143	Transportation Allowance
0144	Cell Phone Allowance
0147	Group Term Life
0200	*Employee Benefits
0210	Public Employees Retirement System
0211	Public Employees Retirement System
0212	PERS Pickup
0220	Social Security
0230	Other Required Payroll Costs
0231	Workers Compensation Hourly Assessment
0232	Unemployment Assessment
0233	7380 Workers Compensation Premium
0234	8868 Workers Compensation Premium
0235	9101 Workers Compensation Premium
0236	9349 Workers Compensation Premium
0237	ORPFML
0240	Contractual Employee Benefits
0241	Employee Insurance
0242	Tax Sheltered Annuities (TSA)

Object	Description
0246	403B Matching
0247	Life Insurance
0248	Employee Insurance Opt-Out
0270	Post-Retirement Benefits
0300	*Purchased Services
0310	Instructional, Professional & Technical Services
0311	SOESD Instruction Services (Non-Payroll)
0312	Instructional Programs Improvement Services
0313	Student Services (Non-Payroll)
0319	Game Officials
0320	Property Services
0321	Cleaning Services
0322	Repairs & Maintenance Services
0323	Sewage
0324	Rental - Lease Purchases
0325	Electricity
0326	Fuel for Heating/Cooling
0327	Water/Sewer/Storm/Street
0328	Garbage Service
0329	Other Property Services
0330	Student Transportation Services
0331	Reimbursable Student Transportation
0332	Non-reimbursable Student Transportation
0335	Tournament & State Travel
0340	Travel
0343	Travel - Fresh Start
0350	Communication
0351	Telephone
0353	Postage
0354	Advertising
0355	Printing And Binding
0359	Other Communication Services

Object	Description
0360	Charter School Payments
0373	Private School Tuition
0374	Scholarships
0380	Non-Instructional Professional & Tech
0381	Audit Services
0382	Legal Services
0383	Architect/Engineer Serv.
0384	Negotiation Services
0385	Management Services
0386	Data Processing Services
0387	Statistical Services
0388	Election Services
0389	Other Non-instructional Services
0390	Other General Professional & Tech Serv
0391	Stop Loss Premium
0392	Medical Admin Fees
0393	Vision Premium
0394	Dental Admin Fees
0395	Medical Claims
0396	Vision Claims
0397	Dental Claims
0398	Wellness Expense
0399	Workers Comp Premium
0400	*Supplies & Materials
0410	Consumable Supplies & Materials
0411	Fuel
0420	Textbooks
0430	Books (non-textbook)
0440	Periodicals
0450	Food
0460	Nonconsumable Supplies
0470	Computer Software

Object	Description
0480	Computer Hardware
0500	*Capital Outlay
0510	Land Acquisition
0520	Building Acquisition & Improvements
0530	Improvements Other than Buildings
0540	Depreciable Equipment
0541	Initial & Additional Equipment Purchase
0542	Replacement Equipment Purchase
0550	Depreciable Technology
0564	Bus & Capital Improvements
0600	*Other Objects
0610	Redemption Of Principal
0620	Interest
0621	Regular Interest
0640	Dues And Fees
0650	Insurance and Judgments
0651	Liability Insurance
0652	Fidelity Bond Premiums
0653	Property Insurance
0654	Student Insurance
0655	Judgments and Settlements
0659	Other Insurance
0670	Taxes and Licenses
0690	Grant Indirect Charges
0700	*Transfers
0710	Fund Modifications
0720	Transits/flow-through
0790	Other Transfers
0800	*Planned Reserves
0810	Planned Reserve
0820	Reserved for Next Year

Center	Description
000	.
001	Bellview Elementary
002	Briscoe
003	Helman Elementary
004	Lincoln Elementary
005	Walker Elementary
006	Ashland Middle School
007	Ashland High School
008	Maintenance Department
009	Transportation Department
010	District Office
013	Willow Wind Community Learning Center
014	TRAILS
015	Student Services
016	Technology
020	District Wide Programs
100	DIRECT DEPOSIT
110	ADVANCE
123	.
200	FEDERAL
202	STATE TAX
211	PERS
220	FICA
231	WORKERS COMP
232	UNEMPLOYMENT
233	WORKERS COMP
241	HEALTH INSURANCE
246	TSA
247	POST TAX LIFE
300	LTD
310	DUES
320	FSA EE Contributions

Area	Description
000	Site Wide
010	Home Instruction
020	Tutoring (home or on-site)
050	General Classroom Instruction
060	Core Areas (includes Block Classes)
100	English
110	Social Studies
120	Science
130	Art/Music
170	Driver Education
180	Mathematics
190	Health Education
200	Physical Education
210	Second Language
230	Athletics
250	Other Activities
260	Technology
270	Career Related Learning
280	ESL Programs
290	Other Programs
310	Non-Instructional Staff Development
320	Special Education
601	Legal Fees, Bond Counsel, Construction Counsel
602	Bond Counsel
603	Project Management
604	Geo-Tech Report
605	Geo-Tech Inspections
606	Site Survey
607	Hazmat Services/Report
608	Hazardous Material Testing
609	Misc Consultant 1
610	Misc. Consultant 2
611	Misc. Consultant 3

Area	Description
612	Misc. Consultant 4
613	Programming
614	Architect
615	Design Reimbursables
616	Printing & Plan Distribution
617	Special Inspections
618	Value Engineering
619	Constructability/Building Envelope Consultant
620	Building Commissioning
621	FF&E
622	Technology
623	Legal Advertisements
624	Plan Review & Building Permits
625	Land-Use
626	Misc. Permit
627	Misc. Permit 2
628	Misc. Permit 3
629	SDCs/Utility Connection Fees
630	Criminal Background Checks
631	Bond Issuance
632	Construction Contingency
633	General Contractor
634	Hazardous Material Abatement
635	Unallocated Owner's Contingency
636	Program Contingency
637	Committee/Focus Group
638	Change Order/Amendment 1
670	Moving
671	Miscellaneous Support
672	SOESD_Mini Grants

Sub Area	Description
000	Site Wide
001	John Muir
002	Title II - Eval. Committee
009	SPR&I/Enhancement to 611
010	Statewide Transition Conf
011	SPR&I
012	Vision Screening
013	Title II-Canvas
014	Extended Assessment
015	IDEA Sec. 619 (Preschool Grant)
016	IDEA Sec. 619-LTCT (Pre-K)
017	M98 - CTE
018	M98 - College Opportunities
019	M98 - Drop Out Prevention
020	Post School Outcomes 2017
021	Title IV-Well Rounded
022	Title IV-Safety & Health
023	Title IV-Tech Improvement
024	IDEA Enhancement
025	Community 101 Grant
026	Title VI Indian Education (ELL)
027	Parent Involvement
028	Homeless
029	ASF Dr. Barton Donation
030	Title I Summer School/Ext. Day-Year
031	Education Celebration Award
032	Garden
033	ASF-Physics Donation
034	Wellness
035	ASF Vibraphones (Moddison)
036	Science Lab Aides (ASF funded)
037	AHS Tutor Center (ASF funded)
038	Artist in Residence (ASF funded)

Sub Area	Description
039	ASF Tech/Theatre
040	ASF/Bellview Memorial Books
041	Staff Development Donation
042	OEA/Uniserv Donation
043	TIP Grant - Inspired Bakery (Bjornson)
044	Pacific NW Clean Water Grant (AMS)
045	Walker Endowment (via ASF)
046	John Muir PTC Staffing
047	Skyrman Techno Fund (OCF)
048	Ashland Food Co-Op Bike Grant (Helman)
049	Ashland Food Co-Op Worm Bin (AHS)
050	Master Gardener Grants
051	Ashland Community Hospital (Needy students)
052	SST Funds (AHS)
053	Gray Family Foundation
054	Kids First Rotary Grants
055	Wells Fargo Community Partner Program
056	Carpenter Foundation
057	NAHS Art Grant
058	Darby Heart Foundation (AED's)
059	Wichita Falls Area Community Foundation-AHS Drama
060	Skyrman Techno/Digital Media (AHS)
061	Hall/Brabec Donation-Helman
062	Friends of the Library (ASF funded)
063	AHAA-AHS Band (Soderberg-Chase)
064	AHAA-AHS Orchestra
065	ASF Drama Donation
066	Umpqua Bank/Bellview Math & Science
067	ASF/AMS Band-Tuba
068	Ashland Garden Club (Helman)
069	AHS Drinking Fountains (Class of '64)
070	CTSO Chapter Grant (AHS/DECA)

Sub Area	Description
071	Whole Child Award (OASCD)
072	WalMart Grants
073	Haines Philanthropic Foundation
074	Ashland Gallery Assoc. Grant
075	LiNK (Liberty in North Korea-WW)
076	Yoga in Schools (multiple donors)
077	ASF Board Game Donation (AMS)
078	SG#39371-OAVSNP
079	Diack Grant/AHS Science Teacher
080	Post School Outcomes SG#42800
081	SOESD/YTP - AHS Inspire Program
082	Teacher of the Year
083	NWF Monarch Habitat Seed Grant
084	ORTOP Robotics Grant (Moen)
085	AMS Studio To School (STS)
086	ASF Culinary Donation
087	Backpack Program
088	AMS Rotary Mural Project
089	Solar Kits
090	TAP-Seismic
091	TAP-Long Range
092	TAP - Facility Assessment
093	AHS Pfizer Donation
094	Ashland High Arts Advocates
095	ASF COVID Expense
096	AHS West Family Donation
097	Diverse Student Excellence
099	Butler Fund
101	YAAL-Local Option Tax
102	ASF Tech Donation
104	ASF Education Support Grant
105	SIA - Reducing Class Size (RCS)

Sub Area	Description
106	SIA - Ongoing Comm. Engagement (OCG)
107	SIA - Well Rounded Education (WRE)
108	SIA - Health & Safety (H&S)
109	SIA - Administrative
110	SIA -Increased Instructional Time
120	Grant Program - 1
121	Grant Program - 2
122	Grant Program - 3
123	Grant Program - 4
124	Grant Program - 5
125	Grant Program - 6
126	Grant Program - 7
127	Grant Program - 8
128	Grant Program - 9
129	Grant Program - 10
131	Sources of Strength Grant
134	Jackson Care Connect - D&A Coalition
135	Jack Frost Festival
136	Science Teachers Coaching
137	Garfas-Knowles Class Walker
150	Student Health Fees
274	Undesignated
401	Bellview Accountable Allocation
403	Helman Accountable Allocation
405	Walker Accountable Allocation
406	AMS Accountable Allocation
407	AHS Accountable Allocation
408	Maintenance Accountable Allocation
409	Transportation Accountable Allocation
410	Ashland Connect
413	Willow Wind Accountable Allocation
414	TRAILS Accountable Allocation

Sub Area	Description
415	St. Svcs. Accountable Allocation
416	Technology Accountable Allocation
420	District Wide Textbooks Accountable Allocation
430	Athletics Accountable Allocation
440	District Wide Staff Development Accountable Alloca
457	AP Classes (SOU Funding)
600	ASF Impact Grants
601	ASF - Movement Grant (23-24)
602	ASF - ELL Support
603	ASF - Mindfulness and More 21/23
604	ASF - Life Skills Calc and Curriculum 21-22
605	Inside Out (IG-25 - 1920)
606	ASF - General Science Donation (21-23)
607	ASF- Bio Diversity 21-22
608	ASF - Math Grant 21/24
609	ASF - Land and People Recognition (21/22)
610	ASF - Social Emotional Circles (21/24)
611	ASF - Photography (22-23)
612	Terra-Cotta Warriors of Qin Dynasty (IG-32 - 1920)
613	ASF - Engaging and Collaborating (Bellview 21/22)
614	ASF - Outdoor Classroom (21-23)
615	ASF - Greenhouse Project (21/22)
616	ASF - Recycled Racers Helman (21-22)
617	ASF - Mini Skeletons (AHS 21/23)
618	ASF Band 21-22
619	ASF - Sewing 21/22
620	ASF - Windows/Mirrors book Club
621	ASF - AHS Take-Home Chemistry Lab (21-22)
622	ASF - Puppet Theatre
623	ASF - English/Writing Grant (22-24)
624	ASF - Figuring Fractions with Legos (21-22)
625	ASF - Spanish (22-24)

Sub Area	Description
626	ASF - Math Symmetry Stepping Stones (21-22)
627	ASF - Playing together (21-23)
628	ASF - Musical Instruments Elementary (21/22)
629	ASF - Free Choice Reading Program (21-22)
630	ASF - Cardio Drumming
631	ASF - Electric Strings (AHS Band 21/22)
632	ASF - Kindergarten Readiness Packets (21/22)
633	ASF - General School Donation (22-24)
634	ASF - Ashland Pond Project 21-22
635	ASF - Student Organization (23/24)
636	ASF - Public Arts Project (21/24)
637	ASF - Raingear Library (JM 21/22)
638	ASF - Kiln - Art (22-23)
639	ASF - Field Trips/ Competitions (22-24)
640	ASF - AMS General Art Supplies (21-22)
641	ASF - Cooking Grant (22-24)
642	ASF - Interior Design Grant (22-23)
643	Yoga for Health/AHS IG-4-1920/PE teachers
644	ASF - Film Club Grant (22-23)
645	Laser Focus/AHS IG-1-2122/Watson
646	Journals for the Field/AHS IG-8-1920/Wahpepah/Sor
647	Solo Music Project/AMS IG14-1920/Trolley
648	Kindness thru letters/AMS IG15-1920/VanKuiken
649	ASF - SPED/SKILLS (22-24)
650	ASF - EDI Books (21/22)
651	ASF - Outdoor Ed EDI Books (21/22)
652	5th/1st Grade Buddy Engineering
653	ASF - New Social Studies Books (21-24)
654	ASF - Cooking and Grilling (22-24)
655	Learning Thru Stem/Bellview IG16-1920/Gates/Palm
656	ASF - Headphones/Equipment (22-24)
657	ASF - Finding your Spot in 2nd Grade

Sub Area	Description
658	ASF - STEAM Academy 21/22
659	ASF - Music Mentors 21/22
660	ASF - AHS Brighstar Production 21/22
661	ASF - Thoreau Garden (21-23)
662	American Justice/AHS IG-1-1920/Abrams
663	ASF- Walking Classroom (22/24)
664	Watercolors with Polly Beach (IG-35 - 1920)
665	ASF - Art Focus (22-23)
666	ASF - Reading for Insight (21/23)
667	ASF - Digging Deeper 21/22
668	ASF - Willow Wind Projects 21/24
669	ASF - Monthly Cooking Kits 21/22
670	ASF - AHS Vocational Grants 21/22
671	ASF - Superflex
672	ASF - The Parker Inheritance book study (AMS 21/22)
673	ASF - Time to Make Art
674	ASF - Honoring BIPOC of the RV
675	ASF - Spanish Materials 21/24)
676	ASF - Library Books (21/22)
677	ASF - SOR Professional Development
678	ASF - Hands on Community (21/24)
679	ASF - Grief Group AMS
680	ASF - Single Player Games (21-24)
681	ASF - Jump In (21/23)
682	ASF - Hybrid Learning (21/24)
683	ASF - Flexible Seating (21/23)
684	ASF - Let's Read (21/24))
685	ASF - Virtual Shape Conference
686	ASF - AMS Musical (21/23)
687	ASF - Books (21/24)
688	ASF - Movement and Music
689	ASF Ecosystem Art

Sub Area	Description
690	ASF Binoculars (21-24)
691	ASF Wolfpack Backpack
692	ASF Collonge Sensory Kits
693	ASF - Lunch Time Fun Time (22-24)
694	ASF Decodable Readers
695	ASF - Food Forest Program (21-23)
696	ASF - Hear All Vices Project (21/22)
697	ASF- Advance Southern Credit Courses
698	ASF - AMS Backpack Program 21/22
699	ASF - Social Studies/History Grant (22-24)
700	*Scholarship Accounts
701	AHS Alumni Association Scholarship
702	College Goal Oregon Scholarship
703	Unused
704	Ashland Education Association Scholarship
705	Oregon Goes to College/Gear Up Scholarship
706	Unused
707	Ashland Lions Club Scholarship
708	Kiwanis Club of Ashland Athletic Scholarship
709	Ashland Rotary Foundation Scholarship
710	Carpenter Foundation Scholarship
711	Rotary Club of CP/Jeff Rhoden Memorial Scholarship
712	Ashland Food Coop
713	Eco Explorers
714	Unused
715	David Steele Scholarship
716	Drama Club Scholarship
717	Unused
718	Unused
719	Unused
720	Unused
721	Joseph Fjarli Memorial Scholarship

Sub Area	Description
722	Leah Castillo Scholarship
723	Lithia Springs Rotary Scholarship
724	Unused
725	Unused
726	Mimi Scholarship
727	National Honor Society Scholarship
728	Unused
729	Unused
730	Unused
731	Soroptimist Vicki Smith Scholarship
732	Soroptimist Wendy Ray Memorial Scholarship
733	Unused
734	Yearbook Scholarships
735	Unused
736	Unused
737	Kiwanis Key Clubber of the Year
738	Kiwanis Tommy Laird Scholarship
739	Kiwanis Youth Foundation of So. Ore.
740	David Grubbs Memorial
741	Unused
742	Unused
743	Unused
744	Soroptimist Vo-Tech Scholarship
745	Unused
746	AHS Class of 1949 Scholarship
747	Class of 1958 Scholarship
748	Unused
749	Unused
750	Ashland Culinary Festival/Jr. Chef Scholarship
751	Splinter Group
752	Helman PTA Scholarship
753	Unused

Sub Area	Description
754	Bill Scholarship
755	ABC Donation
756	Kiwanis Vocational/Technical Scholarship
757	Unused
758	Rose Women Allyship Fund Scholarship
759	Jack Dorr Memorial Scholarship
760	John Tredway Award Scholarship

Project	Description
000	-
001	Bellview
002	Briscoe
003	Helman
004	Lincoln
005	Walker
006	Ashland Middle School
007	Ashland High School
008	Maintenance
009	Transportation
010	District Office
011	SOCSTC
012	Lithia Springs
013	Willow Wind
014	TRAILS
015	SPED
016	Tech. Dept.
017	Library
018	CDC Pandemic
020	District Wide
021	PERS Invoice Balancing
022	SSA Committee
023	Temporary FTE (Reassigned)
025	Wellness Grant Coordinator
026	Wellness Grant Site Reps
031	Catering (Food Service)
032	Fire Relief AHS
035	Jack Frost/Helman Library
036	AHS Grad Committee
040	Water (obj0327)
041	Sewer (obj0327)
042	Storm Drain (obj0327)
043	Street Fees (obj0327)

Project	Description
044	HVAC
045	Campus Safety
046	Solar
047	Water Heaters
048	Grounds Improvements
049	Maintenance Facility Improvements
050	Department Heads
051	Certified Alternative Compensation Committee(CACC)
052	Computer Power Management
053	Superintendent Search
054	Common Core
055	PDPC Awards
056	ELA Expenses
057	Grant Administration
058	Personal Leave Payback
059	Union Business
060	PAX Project
061	Walmart Grant_Grantham
071	Bellview Admin PD
072	Helman Admin PD
073	Walker Admin PD
074	AMS Principal PD
075	AMS Asst Principal PD
076	AHS Asst Principal 1 PD
077	AHS Asst Principal 2 PD
078	WW Admin PD
079	TRAILS Admin PD
080	AHS Principal PD
081	DO Teaching and Learning PD
082	DO Asst Supt PD
083	AHS AthDir PD
084	unused

Project	Description
085	Phoenix-Talent community support
088	IEP Planning Meetings
098	Measure 98 Qualifying
099	Measure 99 Qualifying
102	SFSF Funded
103	Edu Jobs
104	Perkins (SOESD Reimbursed)
105	SIA per Alana (need to change name)
111	Bellview Food Program
120	Snow Day Costs
122	Teacher Leadership
123	Class Size Reduction set-aside
124	Mentoring
125	KLT Formative Assessment Training
126	Language Arts Committee (DW)
127	Evaluation Release Time (Goal Setting)
128	PDPC Funding (\$10,000 within ASSET grant)
129	PBiS
130	NGSS
131	ACEs
132	Kiwanis of Ashland Donation
133	Elementary Affinity Groups
150	Facility Rentals
151	SOU Facility Use Costs
200	Catering - Fund 256
223	Title III - GF Supplement
274	E-Rate Grant
297	Wellness Grant In-Kind
300	Undesignated
301	Major Renovation
302	Seismic
303	Undesignated

Project	Description
304	Bond - District Level
389	Bond Project Design
400	Continuation School-AHS
401	Depot-AHS
402	Catalyst (AHS)
403	SAEJ-AHS
404	AMS-Aspen
405	AMS-Manzanita
406	AMS-Sequoia
407	AMS-Cascade (6th Grade Team A)
408	AMS-Siskiyou (6th Grade Team B)
409	AMS-Misc (6th Grade Team C)
410	AMS Counseling Donation
413	Willow Wind Fees
414	John Muir Fees
420	Textbooks (site level)
430	Library Revenue
432	Helman/2nd Grade
433	Helman/3rd Grade
434	Helman/4th Grade
435	Helman/5th Grade
450	Chinese Student Program
451	AHS Summer Outdoor Program
452	After School Spanish
453	Advisory
454	Garden Clubs
455	Artist in Residence
456	Pathways
457	M98 (AP Classes (HS/SOU)
458	SST (Student Services Team-AHS)
459	College Writing Workshop
460	AP Testing

Project	Description
461	Student Body Card
462	AHS General Operating Revenues
463	ASPIRE
464	Helman/McCoy
465	Helman/Damon
466	Drivers Ed
467	Helman/McLean
468	Helman/K.Smith
469	Helman/Snowden
470	Pajama Party-Helman Kindergarten FR
471	RCC Healthcare Class
472	Helman/Dorr
473	Helman/Driscoll
474	Helman/DiMaggio
475	Helman/Martin, K.
476	Helman/Sherbow
477	Helman/Cuddeback
478	Helman/Dunbrasky
479	Helman/Johnson, D.
480	In-house Technology Grants
481	Helman/Voorhies
482	SBA Proctors (Smarter Balanced)
483	Guanajuato
484	Restorative Justice (John Muir)
485	Food Forest/AMS (Ashland Food CoOp)
486	Composting/AMS (Ashland Food CoOp)
487	Inspire/AHS
488	Kahn Academy (Helman)
489	Skyrman Techno - JM Ecological Literacy
490	Skyrman Techno-3D Printed Drones
491	Skyrman Techno-BV Robotics
492	Spark Grant - Helman

Project	Description
500	General Athletics
501	Football
502	Girls Volleyball
503	Boys' Soccer
504	Girls' Soccer
505	Cross Country
506	Cheer
507	Boys' Basketball
508	Girls' Basketball
509	Swimming
510	Wrestling
511	Baseball
512	Softball
513	Track
514	Boys' Tennis
515	Girls' Tennis
516	Boys' Golf
517	Girls' Golf
518	Ultimate Frisbee
519	Unified Sports
520	Minecraft
521	Truth to Power
522	Boys Volleyball
524	Student Aid
525	Weight Room
526	Intramurals
527	Water Polo
528	Bowling
529	Snowboarding
530	Alpine Ski
531	Nordic Ski
532	Crew

Project	Description
533	Equestrian
534	Drug & Alcohol Coalition
540	Athletic Trainer
541	ASB Ukrainian Student Union
542	Women Affinity Group
543	EDI Committee
544	Student Union Solidarity Fund Committee
545	ASB Black Student Union
546	ASB Native American Student Union
547	ASB Asian Student Union
548	ASB Latine & Hispanic Student Union
549	AHS Peace Club
550	General Academic Extra-curricular
551	Academic Advisors (Fall/Winter/Spring)
552	Yearbook/Annual Advisor
553	Brain Bowl
554	Scavenger Hunt
555	Science Bowl
556	Band
557	Orchestra
558	Choir
559	Overall Music
560	Academic Challenge
561	Debate
562	Drama
563	Fresh Start
564	Honor Society
565	Leadership
566	Math Bowl
567	Model UN
568	Mock Trials
569	Newspaper

Project	Description
570	SADD/Reach
571	Outdoor Ed
572	Virtual Enterprise
573	Manufacturing Club
574	Games Club
576	Outdoor Club (AHS)
577	Project UP Club
578	Robotics Club
579	Mu Alpha Theta
580	NAHS-National Arts Honor Society
581	Work Experience Program
582	Key Club
583	Global Citizens Corp.
584	Farm Stand Sales (WW)
585	Prism Enterprises
586	Sparrow Clubs
587	QSA Club
588	Lego (WW)
589	Mirror & Lights (WW)
590	Open Minds for Islam
591	Christian Fellowship Club
592	International Club
593	Grizzly Bonez
594	Interact Club
595	DECA
596	Ashland Animal Care Club (AAC)
597	AHS Credit Recovery Program
598	Freshman on Track
599	OCF Skyman Techno-Cooking Skills (Bjornson)
602	Class of 2002
603	Class of 2003
604	Class of 2004

Project	Description
605	Class of 2005
606	Class of 2006
607	Class of 2007
608	Class of 2008
609	Class of 2009
610	Class of 2010
611	Class of 2011
612	Class of 2012
613	Class of 2013
614	Class of 2014
615	Class of 2015
616	Class of 2016
617	Class of 2017
618	Class of 2018
619	Class of 2019
620	Class of 2020
621	Class of 2021
622	Class of 2022
650	Mr. Grizz Pageant
651	AHS Wellness/Mindfulness
652	Pacific Rim Bowl
654	Family Outreach
655	Herff Jones Grad Items
656	PSAT Testing
657	Monster Dash
658	Spirit Wear
691	Class of 1991
695	Class of 1995
699	Class of 1999
700	AHS Stadium Fire
701	AHS Redesign
702	English Building Remodel

Project	Description
703	HS Quad Projects
704	Irrigation Projects
705	Ticket Booth/Bleachers
706	Parking Lot Seal Coat/Paving overall
707	Window Upgrade-WW Main Bldg.
708	Windows-English Bldg.
709	Windows-Humanities Bldg.
710	Maintenance Gas Line & Boiler
711	Outside painting-AHS
712	District Office Parking Lot
713	Water Pipe Replacement-Walker
714	Helman Kitchen Walk-Ins
715	Helman Waterline/pressure reducing valve
716	Waterlines-AHS
717	Signage (AHS)
718	Energy Conservation
719	Maintenance Bldg. Renovation
720	Football Field Renovations
721	AHS Gas Line & Boiler
722	Fire Sprinkler Systems
723	Heating and Cooling Systems
724	District Office remodel
725	Electrical System Upgrades
726	Water Pump Repair (Ins. claim)
727	Pest Management
728	Roofing
729	WW Modular Entrance
730	AMS Water Heater Replacement
731	AHS Kitchen Dish Room
732	AHS Gym Floor Fix
733	Transportation Improvements
734	VOIP

Project	Description
735	Window Blinds
736	AMS Fire
737	AHS Track
738	AMS New Office
739	John Muir Office Remodel
740	Artificial Turf Field
741	Helman Gym Repair
742	Window Upgrades
743	Willow Wind Cabling
744	Football Field New Lights
745	Sound System Upgrade
746	Roof Failure Lawsuit
750	Flooring-Bellview
751	WW Barn Acoustical Project
752	AHS Science/Library Painting
753	AHS Water Line Replacement
754	Walker Village Beautification Project
800	Applied Technical Math
802	Advanced Conditioning
803	Art Classes
804	Digital Media
805	Jewelry Design
806	Stained Glass
807	Ceramics
808	Comic Book Art
809	Interior Design
810	Generic English
811	Generic Social Studies
812	Generic Science
813	Generic "The Arts"
814	Intro - Engineering
815	Principals of Engineering

Project	Description
819	Generic Health
820	Generic PE
821	Generic World Language
822	Climate Action Club
840	AP Economics
841	AP Speech & Debate
842	AP Criminology
843	AP Art History
849	AP Lit in Modern World (ENG209)
850	AP Composition
851	AP Creative Writing
852	AP Literature
853	AP American History
854	AP Government
855	AP Human Geography
856	AP World History/Western Civilization
857	AP General Psychology
858	AP Environmental Science
859	AP Calculus
860	AP Elementary Statistics
861	AP Precalc
862	AP Communications
863	Video Production
864	FLP World Languages (French)
865	FLP World Languages (Spanish)
866	AP Physics
867	AP Human Anatomy
868	AP Theater
869	AP Biology
870	Mechanics
871	Metals
872	Woodshop

Project	Description
873	Business Marketing
874	AHS/AMS Culinary Arts
875	Fiber Arts
876	CAD Design
877	Intro to Manufacturing
878	Computer Programming
879	Climate Science
880	Generic Math
881	Foods (Marquez)
882	3D Design (Scharf)
883	Graphic Design
884	CTE Pathways Automotive
909	Grizz Academy
910	Copy Room
912	Senior Seminar
999	Retro Pay

Revenue	Description
1000	Revenue From Local Sources
1100	Property Taxes
1110	Ad Valorem Taxes Levied by District
1111	Current Year Taxes
1112	Prior Year Taxes
1114	Pmts in Lieu of Property Taxes
1120	Local Option Ad Valorem Taxes Levied
1121	Current Year Local Option Taxes
1122	Prior Year Local Option Taxes
1123	Penalties and Interest on Local Option Taxes
1130	Construction Excise Tax
1190	Penalties and Interest on Taxes
1200	Revenue from Local Government Units
1300	Tuition
1310	Regular Day School Tuition
1311	Tuition From Individuals
1312	Tuition From Other Districts Within the State
1330	Summer School Tuition
1400	Transportation Fees
1410	Transportation
1411	Transportation Fees From Individuals
1412	Transportation Fees From In State Districts
1413	Transportation Fees From Out of State Districts
1500	Earnings on Investments
1510	Earnings on Investments
1530	Gain or Loss Sale Of Investments
1600	Food Service Sales
1610	Daily Sales
1611	Undesignated
1612	Undesignated
1620	Daily Sales-Non reimbursable
1626	Sale of Breakfasts-AMS
1630	Special Functions

Revenue	Description
1700	Extracurricular Activities
1710	Admissions
1740	Fees
1750	Concessions
1760	Fundraising
1790	Other Extracurricular Activities
1900	Misc., Donations, Rentals
1910	Rentals
1920	Contributions & Donations/Private
1940	Services Provided Other LEAs
1960	Recovery of Prior Years Expenditure
1970	Services Provided Other Funds
1971	Unemployment Surcharge
1972	ER Health Contributions
1973	EE Health Contributions
1974	Retirees District Health Contributions
1975	Retirees Contributions
1976	ER Summer 1-2 Prepaid Insurance
1977	Cobra Contributions
1978	Workers Comp
1979	EE Summer 1-2 Prepaid Insurance
1980	Fees Charged To Grants
1990	Miscellaneous
2000	Revenue From County Sources
2100	County & ESD
2101	County School Funds (Timber)
2102	ESD Apportionment
2199	Other Intermediate Sources
2200	Restricted Revenue/Intermediate Sources
3000	Revenue Form State Sources
3100	State Unrestricted Grants-in-Aid
3101	State School Fund General Support
3102	State School Fund Lunch Match

Revenue	Description
3103	Common School Fund
3199	Other Unrestricted Grants-in-aid
3200	Grants In-Aid State
3222	State School Fund Transportation
3299	Other State Restricted Grants
3900	Revenue for/on Behalf of the District
3990	Other Revenue From State Sources
4000	Revenue From Federal Sources
4100	Unrestricted Revenue Direct from Fed. Govt.
4200	Unrestricted Revenue From Federal Sources
4300	Restricted Revenue Direct from Federal Govt.
4500	Restricted Revenue From Federal through State
4501	Title I
4511	School Nutrition-Breakfast
4512	School Nutrition-Lunch
4513	CFDA #84.013/Federal Funds
4515	Summer Meal Program Federal Reimbursement
4700	Federal Revenue/Intermediate Sources
4800	Revenue in Lieu of Taxes
4801	Federal Forest Fees
4900	Revenue For/On Behalf of District
5000	*Revenue from Other Sources
5100	Long Term Debt Financing Sources
5110	Bond Proceeds
5120	Bond Premium
5150	Loan Receipts
5200	Interfund Transfers
5300	Sale of Fixed Assets
5400	Resources-Beginning Fund Bal

General Ledger	Description
9101	A/P PremierWest Checking 9088
9104	LGP-4066 General
9105	Banner Checking (BOND - 3966)
9106	LGP - 6154 (Bond)
9107	Piper Jaffray - 3956
9108	US Bank Bond Account (7000)
9109	Retainage Escrow
9114	PremierWest Insurance
9121	Property Taxes Receivable
9135	InTouch Cash Tills
9136	Middle School Lunch Till
9137	High School Lunch Till
9138	AMS Library Till
9139	Athletics Tills
9140	Electronic Funds (PW3643)
9141	Intergovernmental A/R
9153	Accounts Receivable
9181	Prepaid Expense
9421	Accounts Payable
9432	Construction Retainage
9471	Payroll Liabilities
9472	FSA Liability
9481	Deferred Revenues
9492	Due to Bond fund 401 cash account
9493	Due from Fund 100 bond cash account

