

# Budget Highlights 2025-2026



Grants Pass School District No. 7





# 2025.2026 BUDGET HIGHLIGHTS

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Dear Budget Committee,

It is with great pleasure that I present to you tonight a balanced 25\_26 budget. It is an honor to have been chosen to be a part of this careful and responsible task of managing our district resources. I know, like all of you, we take this important undertaking as trusted stewards very seriously.

The presentation and materials provided here tonight are very similar to what you may have seen in previous years. The well received Budget Highlights book is back again this year. This supplement to the Official 25\_26 Budget book provides a friendlier view of the vast details and data. I hope you find it useful.

Our goal tonight is to leave with an approved budget and plan going forward. This presentation will provide you with the details and the plan, it will then be in your hands to take it to its desired conclusion.

I always appreciated the phrase "it takes a village" and that phrase perfectly describes how this budget was put together. I want to acknowledge my village for all their knowledge, guidance, and support with regards to putting this balanced budget together. To the Board, the Budget Committee, Superintendent Sweeney, the Directors, former Directors, the Business Office, and many others, Thank You!

Sincerely,



Sam Stegemiller, Director of Finance



# District Information

## FACTS ABOUT OUR DISTRICT

**Grants Pass School District #7**  
**is the 3<sup>rd</sup> largest school district in Southern Oregon**



### 11 Schools:

- ✓ 6 Elementary Schools
- ✓ 2 Middle Schools
- ✓ 3 High Schools

### 6 Support Departments:

- ✓ Transportation
- ✓ Maintenance
- ✓ Food Service / Warehouse
- ✓ Printshop
- ✓ Information Services
- ✓ District Administrative Office

**892 EMPLOYEES**

**5,668 STUDENTS**

*ADMr as reported in April 2025*

# Grants Pass D7 Vision and Mission



## VISION

We Are GP! A learning community committed to excellence and success for all.

## MISSION

We are committed to a high-quality education that empowers each student to reach their potential and become responsible, productive, successful citizens.



## Strategic Plan

Our district embarked on an important journey during the 2023-24 school year – a comprehensive strategic planning process aimed at developing a roadmap for the next several years for Grants Pass School District 7. This collaborative effort engages the collective wisdom of our dedicated staff, passionate parents, and committed community members. Together, we are ensuring every student has the resources and opportunities to thrive academically, socially, and emotionally.

Click each goal listed below for a closer look at the objectives and action steps we will take to achieve our vision of excellence and success for all.

- [Goal 1](#): Educational excellence
- [Goal 2](#): Behavioral support
- [Goal 3](#): Career-related learning
- [Goal 4](#): Employee retention
- [Goal 5](#): Community engagement
- [Goal 6](#): Optimal facilities

# THE 2024.2025 SCHOOL BOARD



DUSTIN SMITH  
Position #1  
Served Since: 2023  
Term Expires: June 30, 2027



CHAD DYBDAHL  
Position #2  
Served Since: 2023  
Term Expires: June 30, 2027



GARY RICHARDSON  
Position #3  
Served Since: 2005  
Term Expires: June 30, 2025



DEBBIE BROWNELL  
Position #4  
Served Since: 2001  
Term Expires: June 30, 2025



CASSIE WILKINS  
Position #5, Chair  
Served Since: 2018  
Term Expires: June 30, 2025



NATHAN SEABLE  
Position #6, Vice Chair  
Served Since: 2023  
Term Expires: June 30, 2027



JOSEPH SCHMIDT  
Position #7, Parliamentarian  
Served Since: 2023  
Term Expires: June 30, 2025

Our School Board members value strong community relations, both public and private, and are committed to partnerships that promote student and district success.

# School & Program Highlights

# Allen Dale Elementary School

	2023-2024 Actual	2024-2025 Actual	
Administrator	1	1	<b>WE SUPPORT</b>  <b>413</b> <b>STUDENTS (ADM)</b>
Supervisor	0	0	
Certified	25	23	
Classified	37	34	
Confidential	0	0	
<b>Total</b>	<b>63</b>	<b>58</b>	



## Purpose:

At Allen Dale our mission is to provide students with a positive and safe learning environment; parents and community members with a strong sense of trust and belonging; and staff with the best opportunities and resources to teach effectively.

## Successes – 2024-2025

- Implementation and training on our new ELA curriculum
- Allen Dale’s percent of regular attenders continues to show improvement over the last 3 years (21-22= 71.1%, 22-23= 78.3%, 23-24= 81.8%)
- 87% of Kinder students are at/above benchmark on Acadience mid-year assessment which is an increase from 64% the previous year. This data shows the effectiveness of our new curriculum.
- AVID professional development for teachers to increase WICOR strategies school wide
- Allen Dale offers a number of after school programs for our upper grades over the course of the school year (Chess Club, Smile Club, Racquet Club, Book Club, Art Club, Run/Walk Club, Archery Club)

## Challenges – Upcoming and/or Existing

- Increase in major referrals from the previous year
- Performance according to iReady math declines as we move up grade levels (Kinder-highest scores, 5<sup>th</sup>-lowest scores)

## Goals – 2025-2026

- 100% of students achieving typical growth in reading and math. OSAS scores are above state average
- Continue to improve attendance rates school-wide with a focus on Kindergarten through 2<sup>nd</sup> grade
- Continue training staff in AVID and implementing AVID strategies school wide
- Improve school wide behavior supports and training for teachers

# Highland Elementary School

	2023-2024 Actuals	2024-2025 Actuals	
Administrator	1	1	<b>WE SUPPORT</b>  <b>346</b> <b>STUDENTS (ADM)</b> <b>36</b> <b>Students Pre-K</b>
Supervisor	0	0	
Certified	21	21	
Classified	32	38	
Confidential	0	0	
<b>Total</b>	<b>54</b>	<b>60</b>	



## Purpose:

Highland Elementary is a learning community committed to excellence and success for all. Each student is treated with unconditional high regard. We seek to ensure that each student is known and experiences a sense of belonging in our school. Our goal is to achieve the highest level of relational capacity along with the highest quality instruction so that each student receives the precise support, and instructional delivery they need to maximize their learning. We believe students are capable of learning to their fullest potential and we are relentless in doing whatever it takes to ensure that they do.

## Successes – 2024-2025

- Continued school wide implementation and staff training for AVID
- The establishment of the first Pre-K program in District 7 serving 36 students in an inclusive model
- Continued implementation and refinement of monthly PBIS and Attendance award assemblies to recognize outstanding behavior, attendance, and meeting common area expectations
- Implementation of new ELA curriculum and new methods of teaching students to read based on the Science of Reading

## Challenges – Upcoming and/or Existing

- Improving attendance rate for chronic attendance issues
- Continued implementation and refinement of new ELA curriculum
- Implementation of new Health curriculum

## Goals – 2025-2026

- Refine and improve our Pre-K program for our students and families
- AVID focus on WICOR strategies in Reading
- 90% rate of positive attendance

# Lincoln Elementary School

	2023-2024 Actual	2024-2025 Actual	WE SUPPORT  <b>385</b> STUDENTS (ADM)
Administrator	1	1	
Supervisor	0	0	
Certified	24	24	
Classified	34	34	
Confidential	0	0	
<b>Total</b>	<b>59</b>	<b>59</b>	



## Purpose:

We are a school community dedicated to academic success, social responsibility and the pursuit of lifelong learning. As a staff, we focus on building strong connections with students and families, routines rooted in relationship and instructional strategies that meet the needs of all learners. At Lincoln, we recognize that strong relationships are the foundation for rigorous learning and lifelong achievement.

## Successes – 2024-2025

- Continuing AVID elementary implementation
- Implementation of the new reading curriculum
- Peer observation and collaboration to continue to grow as educators, implementing best practices

## Challenges – Upcoming and/or Existing

- Increasing academic rigor and expectations while supporting our students with emotional, behavioral and attendance concerns
- Increasing our differentiation skills in order to meet the wide range of needs of our students
- Balancing instructional minutes with other opportunities and competing needs

## Goals – 2025-2026

- Ensure all of our students continue to make growth in reading and math and that our OSAS scores are above the state average
- Continue to grow with AVID implementation K-5
- Create even more supports to overcome barriers for our students that are struggling with attendance

# Parkside Elementary School

	2023-2024 Actual	2024-2025 Actual	
Administrator	1	1	<b>WE SUPPORT</b>  <b>378</b> <b>STUDENTS (ADM)</b>
Supervisor	0	0	
Certified	26	25	
Classified	40	47	
Confidential	0	0	
<b>Total</b>	<b>67</b>	<b>73</b>	



## Vision:

We are GP! A learning community committed to excellence and success for all.

## Mission:

We are committed to a high-quality education that empowers each student to reach their potential and become responsible, productive, successful citizens.

## Successes – 2024-2025

- Parkside’s % of Regular Attenders continued improvement three years in a row! 69%, 72%, 75.4%
- Parkside students with 5 or fewer major behavior incidents increased 14% over the last year
- Acadience scores for the entire school have continued to grow over the past two years by 6%

## Challenges – Upcoming and/or Existing

- 2 of 3 grade levels are below the district average of students meeting state reading expectations
- Performance according to iReady Math declines from Kinder to 5<sup>th</sup> grade

## Goals – 2025-2026

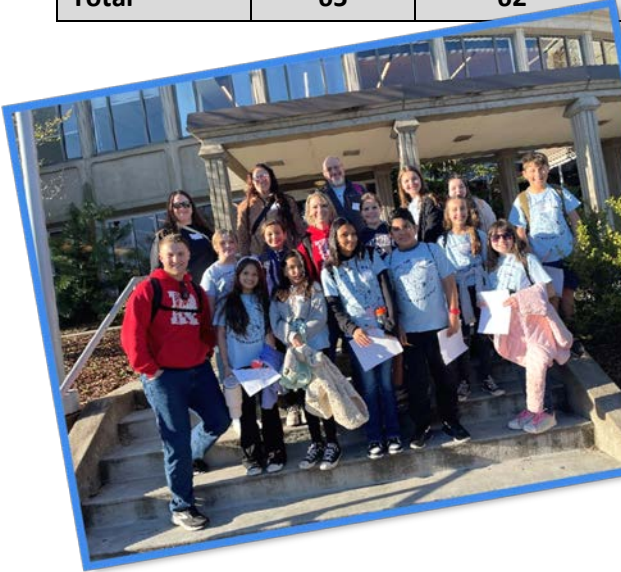
- Improve the number of students who were not chronically absent
- Decrease the number of students who have behavior incidents
- Increase our math and reading scores

# Redwood Elementary School

	2023-2024 Actual	2024-2025 Actual
Administrator	1	1
Supervisor	0	0
Certified	26	26
Classified	38	35
Confidential	0	0
<b>Total</b>	<b>65</b>	<b>62</b>

**WE SUPPORT**

**454**  
**STUDENTS (ADM)**



## Purpose:

Mission Statement: "The Redwood Family is dedicated to Love, Learning, and Putting Students First." We start every day by saying our theme together, "Choose Kind, Redwood!" It is the heart and soul of who we are.

## Successes – 2024-2025

- AVID Site Team consistently holding monthly meetings to discuss implementation strategies and provide ongoing professional development for staff
- Alongside our after-school SMILE Club and tutoring sessions, we have launched a Chess Club to further engage students in extracurricular activities
- Implementation of new ELA curriculum, accompanied by various professional development support for our staff
- Partnership with Belong Partners continues, offering support for addressing student behavior needs

## Challenges – Upcoming and/or Existing

- Recruiting, retaining, and developing classified staff
- Addressing the behavioral, emotional, and attendance needs and challenges of every student
- Managing increasing class sizes
- Ensuring adequate physical space within the building for specialists, community partners, and itinerant staff to operate effectively

## Goals – 2025-2026

- Implement AVID across the school by offering professional development to all staff focused on effective systems, strategies, and tools
- Continue to enhance math and reading OSAS scores, aiming to consistently exceed the state average
- Successfully complete fundraising efforts for an inclusive playground designed to benefit all students

# Riverside Elementary School

	2023-2024 Actual	2024-2025 Actual	WE SUPPORT  <b>362</b> STUDENTS (ADM)
Administrator	1	1	
Supervisor	0	0	
Certified	26	26	
Classified	41	38	
Confidential	0	0	
<b>Total</b>	<b>68</b>	<b>65</b>	



## Purpose:

We are a school community dedicated to academic success, social responsibility, and the pursuit of lifelong learning. As a staff, we focus on rigor, relationships and routines to ensure students want to come to school, have solid lasting relationships, and are academically and socially ready for middle school and beyond.

## Successes – 2024-2025

- Third full year with a full Stepping Stones program in our new building/classrooms
- We created an after-school math program for students struggling with math skills as well as created an after-school TAG enrichment program. We also have Archery, Choir, Smile Club, Student Council, Robotics, Book Club, and Video Announcements for after school clubs that students can join
- Reading and Math is showing a continuous upward trend based on Acadience and iReady data
- 3rd annual Mt. Ashland Ski trip for over 50 4th and 5th graders
- AVID strategies are being incorporated school wide

## Challenges – Upcoming and/or Existing

- Increasing our services and opportunities for our students with disabilities and our economically disadvantaged students
- Increasing academic rigor and expectations while supporting our students with emotional, behavioral, and attendance concerns
- Hiring, retaining, and training classified staff
- Finding ways to Increase student enrollment
- Decreasing the number of chronically absent students. Attendance rates continue to struggle

## Goals – 2025-2026

- Ensure all of our students reading and math skills are at benchmark and our OSAS scores are above state average
- Enhance our school wide behavior and attendance supports
- Continue training staff in AVID and implementing AVID strategies school wide
- Increase student attendance rates

# North Middle School

	2023-2024 Actual	2024-2025 Actual	
Administrator	3	3	<b>WE SUPPORT</b>  <b>701</b> <b>STUDENTS (ADM)</b>
Supervisor	0	0	
Certified	39	38	
Classified	49	46	
Confidential	0	0	
<b>Total</b>	<b>91</b>	<b>87</b>	



## Purpose:

Mission Statement – Developing our unique potential as a community of responsible and resourceful lifelong learners

Purpose – providing students with the knowledge and skill sets to take on the rigors and challenges of high school and to help prepare students for post-secondary opportunities.

## Successes – 2024-2025

- Increased the number of students who are proficient readers (Reading Inventory)
- We added the AVID 6 elective and had ~30 students enroll
- 376 students participated in band, orchestra, or choir
- Added an Outdoor Adventures Elective class
- Increased family involvement (PTSA, Site Council, Parent Advisory Council, YouthTruth Survey)
- New bleachers were installed in the main gym

## Challenges – Upcoming and/or Existing

- Aging buildings and athletic facilities and fields
- Math skills/achievement data increasing but still behind state average
- Student attendance-Need to be present to learn

## Goals – 2025-2026

- Increased Student Culture with relationships with
- Sustain continued growth in reading, math, and science skills.

# South Middle School



	2023-2024 Actual	2024-2025 Actual	WE SUPPORT  <b>607</b> STUDENTS (ADM)
Administrator	3	2	
Supervisor	0	0	
Certified	36	33	
Classified	31	29	
Confidential	0	0	
<b>Total</b>	<b>70</b>	<b>64</b>	



## Purpose:

South Middle School is a community dedicated to learning while promoting integrity and respect. A word commonly associated with South is family. Staff work closely and cooperatively with each other to create an environment that welcomes all students while also attending to the learning needs of individual students. The middle years in education are a time of important social and academic growth for students. We strive to attend to and help students mature in both of those areas while at South Middle School.

## Successes – 2024-2025

- Over 50% of 7<sup>th</sup> grades met or exceeded the state benchmark in math
- I-Ready Reading mid-year data showed growth and improvement from the 23-24 school year
- New bleachers and scoreboards were installed in the main gym
- We added the AVID 6 elective and had 30 students enroll
- 78 students enrolled in the 7<sup>th</sup> or 8<sup>th</sup> grade AVID elective classes, up from 49 students
- 247 students participated in band, orchestra, or choir

## Challenges – Upcoming and/or Existing

- Continue to address the maintenance needs of a school built in 1957
- Support for student perseverance and stamina for schoolwork
- Time in the school year calendar for breaks to promote student and staff well being

## Goals – 2025-2026

- Encourage and reward regular, daily attendance by all students
- Schedule and conduct parent information nights around math and reading support for all students and programs of support for our ESL students
- Sustain continued growth in the academic achievement of all students

# Grants Pass High School

	2023-2024 Actuals	2024-2025 Actuals	
Administrator	5	5	<b>WE SUPPORT</b>  <b>1664</b> <b>STUDENTS (ADM)</b>
Supervisor	0	0	
Certified	93	87	
Classified	91	86	
Inst. Coach	1	1	
<b>Total</b>	<b>190</b>	<b>178</b>	



## Purpose:

To guide, educate, and inspire our children, our families, and our community to embrace a love of learning that will better our lives and future.

## Successes – 2024-2025

- Improvement of our credit retrieval program called Grad Connections has helped improve our graduation rate
- Our AVID Site team, specific to instruction, has been instrumental in our PD focus of collaboration
- Focus on best instructional practices with Instructional Coach has led to:
  - Instructional coach- 64 early career teacher contact, 99 teacher coaching contacts
  - Improved mentor program for our early career teachers
  - Learning walks to allow teachers watch other teachers teach – 10 participants

## Challenges – Upcoming and/or Existing

- Continuation of building the climate and culture within school (We are GP team)
- Continue to find time to work on improving instructional practices in the classroom to improve student engagement
- Facility improvements

## Goals – 2025-2026

- Continue to focus on improvement in 9<sup>th</sup> grade on track rate to 85.5%
- Improvement of 4 year graduation rate to above 94% and continue to close the gap in Sped and Houseless population
- Improvement in regular attending students from 74.5% to 75.5%

# Gladiola High School

	2023-2024 Actuals	2024-2025 Actuals	
Administrator	1	1	<b>WE SUPPORT</b>  <b>155</b> <b>STUDENTS (ADM)</b>
Supervisor	0	0	
Certified	11	10	
Classified	6	6	
Confidential	0	0	
<b>Total</b>	<b>18</b>	<b>17</b>	



## Purpose:

Gladiola High School helps fill in the gaps for students, providing more intensive support to ensure ALL students have access to high quality, individualized education. Students are at the core of our work and work hard to ensure competent, professional, caring adults meet each individual student’s needs. We focus on high standards and expectations, and we will support each student in completing high school and in aspiring beyond high school to careers and ongoing education.

## Successes – 2024-2025

- Increased opportunities for internships around District 7 and within the GP community
- PY+ and RCC partnerships to help students pursue post-secondary opportunities
- Beginning the process of transforming an old school bus into an educational greenhouse and outdoor learning area

## Challenges – Upcoming and/or Existing

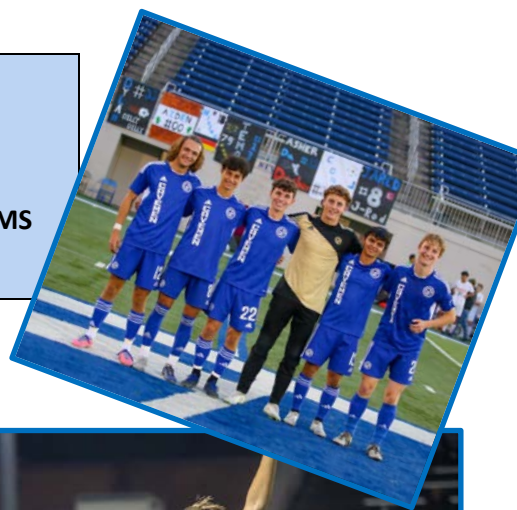
- Facility is aging and has some space and maintenance challenges
- We work hard with positive attendance supports for students, but could use additional support for truancy and attendance accountability
- Supporting students outside of the school setting. Many of our students need additional supports beyond the classroom setting

## Goals – 2025-2026

- Increase our numbers of graduates and GED completers
- Improve student attendance across the board in all programs. Creating programs and initiatives that help our students show up on a regular basis
- Continue to increase post-secondary opportunities with our students through out partnership with RCC as well as creating more internship opportunities around the community

# GPHS – Athletics

	2023-2024 Actuals	2024-2025 Actual	WE SUPPORT  <b>30</b> ATHLETIC PROGRAMS
Administrator	1	1	
Classified	1	1	
OSAA Coaches	79	66	
<b>Total</b>	<b>81</b>	<b>68</b>	



## Purpose:

Our goal is to teach the values of teamwork, pride, respect, commitment, good work ethic, sportsmanship and development of the proper winning attitude. Through our athletic programs our student athletes will adopt these guidelines and develop a positive winning attitude that will carry over into all aspects of their lives.

## Successes – 2024-2025

- We were able to field 46 Varsity and Sub-Varsity OSAA athletic teams this year
- Over 700 students participated in OSAA athletics
- Most of our athletic teams had over a 3.0-combined GPA
- Updated lights at track, concession stand, bathroom at softball field
- Addition of emerging sports: Boys Volleyball

## Challenges – Upcoming and/or Existing

- Funding to improve or maintain existing athletic facilities
- Retaining qualified coaches
- Maintain high levels of student-athlete participation for all athletic teams

## Goals – 2025-2026

- Begin incentive programs to recognize academic achievement by our student-athletes
- Create opportunities for our student-athletes to attend and support other student activities
- Develop a facility upgrade/replacement schedule

# New Bridge High School

	2023-2024 Actuals	2024-2025 Actuals	WE SUPPORT  <b>48</b> STUDENTS
Administrator	1	1	
Supervisor	0	0	
Certified	6	5.25	
Classified	4	4	
Inst. Coach	0	0	
<b>Total</b>	<b>11</b>	<b>10.25</b>	



## Purpose:

In partnership with Oregon Youth Authority, New Bridge High School will academically prepare, graduate and or transition every student into a career or vocational training pathway. Our motto is "A New Bridge to a New Future".

## Successes – 2024-2025

- School efforts to develop and maintain a collaborative approach in our PLCs
- Building capacity with future leaders.
- Maintaining a “Culture of Care” environment for everyone.
- Maintaining solid relationships with OYA, ODE, and other stakeholders

## Challenges – Upcoming and/or Existing

- Most students are at our school from 12-15 months on average.
- Students also have limited access to class options.
- Economic stability at Federal and State levels

## Goals – 2025-2026

- We will continue to focus on 9th grade, 4th year, and 5th year cohorts.
- Professional Development that will support student growth and school climate
- Maintain 95% or higher attendance for all students

# Special Services Department

	2023-2024 Actuals	2024-2025 Actuals	WE SUPPORT  <b>880</b> SPED STUDENTS
Director	1	1	
Coordinator	1	1	
Certified	0	0	
Classified	0	0	
Confidential	2	2	
<b>Total</b>	<b>4</b>	<b>4</b>	



**Purpose:** Grants Pass School District's Special Services department is dedicated to providing district-wide management of programs that provide direct services to students with specialized needs. These programs include:

- Special Education
  - Speech/Language Services
  - School Psychology Services
  - Autism Specialist
  - Coordination of Regional Programs
  - Transition-Age Programs (18-21years)
- 504 Plans
- Nursing Services
- Homeless Youth (McKinney-Vento)
- Foster Care

## Successes-2024-2025

- New Explorations Classroom at Parkside Elementary
- Recruitment and retention of in-person Speech/Language Pathologists and School Psychologists
- Increase in SPED qualified students moving into District represents a quality program

## Challenges-New and Existing

- Student Behavior
- Staff turnover
- Increase in SPED qualified students moving into the District putting a strain on resources

## Goals-2025-2026

- Continued recruitment and retention of in-person Speech/Language Pathologists and School Psychologists
- Increase opportunities for inclusive practices
- Calibration of services and supports district wide

# Operations - Food Service

	2023-2024 Actuals	2024-2025 Actual	<b>WE SUPPORT</b>  <b>5668</b> <b>STUDENTS (ADM)</b>  <b>12</b> <b>SITES</b>
Manager	.25	.25	
Supervisor	2	2	
Certified	0	0	
Classified	48	51	
Confidential	0	0	
<b>Total</b>	<b>51.25</b>	<b>53.25</b>	



BREAKFASTS	LUNCHES	SNACKS	SUPPERS
199394	357041	2861	7932

## Purpose:

At Nutrition Services, our mission is to provide nutritious meals to all our students and staff with a focus on scratch cooking, using locally sourced products, and provide a unique and diverse menu year round

## Successes – 2024-2025

- As of February, served 199394 breakfasts, 357,041 lunches, 7,932 suppers, and 2,861 snacks
- Successfully expanded the supper (CACFP) program to Redwood increasing supper meals
- Expanded use of local produce and products in all campuses-Now serving Oregon ground beef
- Continued to expand scratch cooking with focus on sugar and sodium content

## Challenges – Upcoming and/or Existing

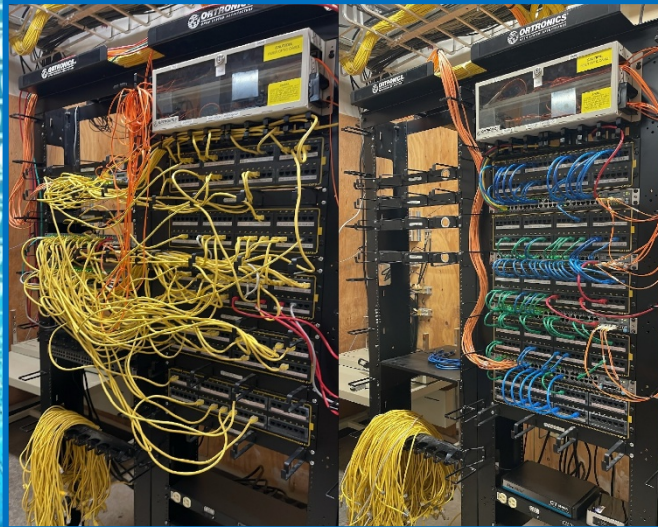
- Upcoming sodium and sugar targets will impact menus
- Continuing to provide robust choices and improved menus with rising food and labor costs
- Staff illness and vacancies with shallow sub pool

## Goals – 2025-2026

- Implementing a 4<sup>th</sup> line in the scramble area at GPHS
- Continued expansion of the supper program/Bringing OCK back into the mix
- Display Screens for GPHS to display items on the menu

# Operations - Information Services

	2023-2024 Actual	2024-2025 Actual	<b>WE SUPPORT</b>  <b>5668</b> <b>STUDENTS(ADM)</b>  <b>892</b> <b>DISTRICT STAFF</b>	<b>310</b> <b>WIRELESS ACCESS POINTS</b>  <b>6000+</b> <b>CHROMEBOOKS</b>
Manager	.25	.25		
Supervisor	2	2		
Certified	0	0		
Classified	4	4		
Confidential	3	3		
<b>Total</b>	<b>9.25</b>	<b>9.25</b>		



## Purpose:

We support technology for students and staff to promote and monitor educational growth at a high standard of excellence. Our Infrastructure includes a network backbone, servers, and a virtual datacenter, as well as a range of client computing and multimedia devices installed in classrooms and labs across our campuses. We also maintain our network over miles of fiber to support internet access across 12 sites in the District. We support Districtwide software and hardware to protect this infrastructure against viruses and other threats.

## Successes – 2024-2025

- Over 600 Chromebooks were purchased and distributed to students and classrooms
- Assisted in the transition to new financial and timekeeping systems for the District
- Approximately 100 teacher/staff workstations were replaced and upgraded

## Challenges – Upcoming and/or Existing

- Optimizing network closets and updating wireless network infrastructure
- Maintaining a secure and safe network despite increasing cyber-attacks
- Managing existing legacy processes

## Goals – 2025-2026

- Expand our wireless presence at the schools
- Converting/upgrading existing legacy processes

# Operation - Maintenance

	2023-2024 Actuals	2024-2025 Actuals	
Manager	.25	.25	<b>WE SUPPORT</b>  <b>15</b> <b>SITES THROUGHOUT</b> <b>THE DISTRICT</b>
Supervisor	1	1	
Certified	0	0	
Classified	6	6	
Confidential	1	1	
<b>Total</b>	<b>8.25</b>	<b>8.25</b>	



## Purpose:

We maintain 11 school sites and 4 support facilities (District Office, Print Shop, Maintenance site, and Transportation facilities). With maintenance and upgrades done at a high standard, we strive to provide our staff and students a safe and comfortable place to work and learn. Some of the many tasks we oversee include carpentry, flooring, plumbing, HVAC, door locks, keys and hardware, as well as landscaping and playground safety. Our crew continues to work with various local vendors to help with the upkeep of our sites.

## Successes – 2024-2025

- Painted exterior of Parkside and Riverside Elementary Schools
- Added new modular building to GPFLEX site for ACT Program
- New bleachers at South and North Middle School
- Constructed new restrooms for softball facility and started renovation of track/baseball restroom building
- Started work on seismic retrofit at Lincoln Elementary School
- New flooring at Allendale

## Challenges – Upcoming and/or Existing

- Completing all FFC projects by deadline
- Providing consistent custodial coverage at all schools
- Work on implementation of an asset management program

## Goals – 2025-2026

- Paint Exterior of Allendale elementary school
- Seismic retrofit at Redwood Elementary
- Continue seismic retrofit at Lincoln Elementary
- New roof on Core Building at GPHS



# Operations - Transportation

	2023-2024 Actual	2024-2025 Actual	
Manager	.25	.25	<b>WE SUPPORT</b>  <b>2735</b> <b>STUDENTS TRANSPORTED</b>  <b>65</b> <b>BUSES</b>
Supervisor	1	1	
Certified	0	0	
Classified	65	66	
Confidential	0	0	
<b>Total</b>	<b>66.25</b>	<b>67.25</b>	



## Purpose:

At Transportation our mission is to provide students with a positive and safe environment to get to and from school each day. We strive to train skilled drivers with safety at the forefront of their daily activities. Building relationships with schools and families; striving towards positive experiences for all. Continuously strengthening the bridge between school and bus to support all our students.

## Successes – 2024-2025

- Increased the number of transported students to **2,735**; including: Takilma, Talent and Wolf Creek
- The number of special education students receiving special transport has increased to **436** students from 346 in 2024
- We drive an average of **3,959 miles** each day
- We offer after school transport: clubs, sports practices, and academic advancement at all secondary schools
- Amazing T21 wrapped vehicle for all students to access for field trips/ games

## Challenges – Upcoming and/or Existing

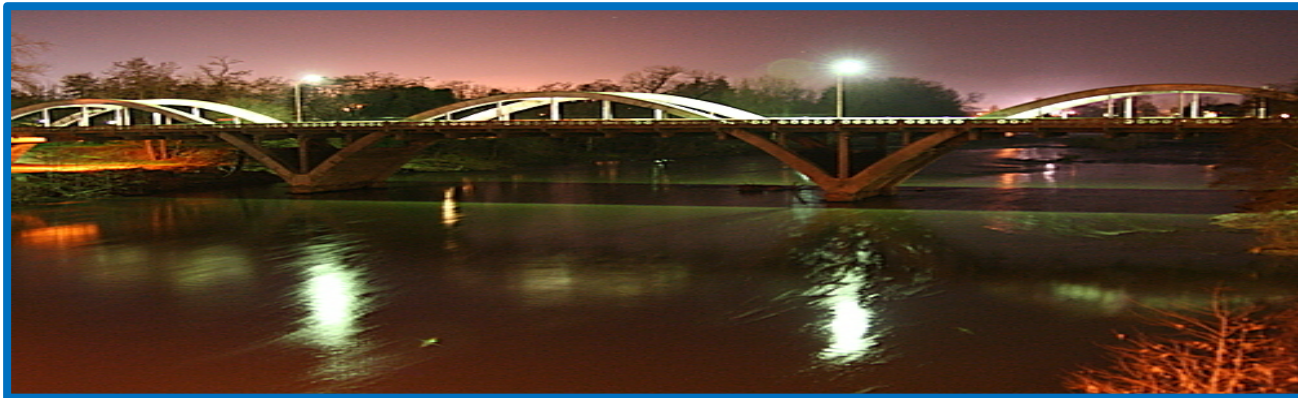
- Bus/Transportation referrals continue to increase
- Filling all empty positions with skilled drivers in a timely manner
- Ever evolving time changes to support shortened day students and evolution of alternative education options
- Times to meet all MKV and SPED needs and population/ distances increasing
- Struggling to fill after school needs following completion of daily routes

## Goals – 2025-2026

- Improve behavior during transportation of all ages of students.
- Decrease at fault accidents of drivers
- Improve route efficiencies across all ages
- Begin Tablet/ older vehicle replacement plan implementation

# Business Department

	2023-2024 Actual	2024-2025 Actual	
Director	1	1	<b>WE SUPPORT</b>  <b>5,668</b> <b>STUDENTS(ADM)</b>  <b>892</b> <b>DISTRICT STAFF</b>
Supervisor	0	0	
Certified	0	0	
Classified	0	0	
Confidential	4	4	
<b>Total</b>	<b>5</b>	<b>5</b>	



## Purpose:

The Business Department is responsible for the district's fiscal accounting, budget, and audit operations. In addition, the department manages the district's payroll, accounts receivable, accounts payable, grants, contracts, and travel. The Business Department provides analysis and support to schools, departments, district administration, and the School Board in all district financial matters.

## Successes – 2024-2025

- Completed the 2023.2024 Fiscal Audit with no adverse findings
- Completed transition from legacy financial program to new system
- Continued to implement the new districtwide financial system (Tyler School ERP Pro)
- Completed and implemented 24\_25 budget

## Challenges – Upcoming and/or Existing

- Full implementation of paperless timesheets across the district
- Managing efficient district purchasing and use of district credit cards for supplies and materials
- Balancing district needs with increasing costs associated with utilities, software, payroll, insurance, facilities maintenance, and general contract price increases

## Goals – 2025-2026

- Provide training and support for the new financial system platform - Tyler School ERP Pro
- Continue to explore and utilize Tyler tools to improve financial processes
- Implement new receipting system district wide
- Manage the 2025.2026 budget and prepare the 2026.2027 budget

# Curriculum - Elementary & Secondary

	2023-2024 Actual	2024-2025 Actual	
Director	3	3	<b>WE SUPPORT</b>  <b>5,668</b> <b>STUDENTS(ADM)</b>  <b>27</b> <b>ADMINISTRATORS</b>
Supervisor	0	0	
Certified	0	0	
Classified	0	0	
Confidential	2	2	
<b>Total</b>	<b>5</b>	<b>5</b>	



## Purpose:

The Curriculum and Assessment Department is responsible for ensuring state standards are taught in the classroom and that teachers have the materials needed to support student learning. The department is responsible for state and local assessments and communicating student outcome data with staff and the community. Strategic planning and district improvement are top priorities of our work with increased high school graduation and students having post-secondary plans being our priority goal. Our department leads professional development for staff and is responsible for managing federal and state grants that impact classroom instruction.

## Successes – 2024-2025

- Implementation of new K-5 Reading Core Curriculum
- Ongoing community engagement activities
- Expanded Early College offerings to high school students using RCC Foundation funding
- Middle school Language Arts adoption process completed
- K – 12<sup>th</sup> grade Health adoption process completed
- AVID District Leadership started a long-range professional development plan
- After school professional development opportunities
- K-12 staff choice professional development day utilizing staff PD leaders
- Start-up of 2 new integrated preschool classrooms
- Trained more than 700 employees in De-escalation strategies

## Challenges – Upcoming and/or Existing

- Ongoing support needed for behavioral and social emotional needs of all learners.
- Because of the need to reduce staffing, there is an inability to expand the number of high interest electives and intervention classes to meet student needs
- Student Attendance

## Goals – 2025-2026

- Social Studies adoption 6<sup>th</sup> – 12<sup>th</sup> grade
- Continued/Expanded AVID implementation K-12
- Expansion of Early Learning Playgroup offerings and staffing
- Continued coaching and staff support for K-5 language arts and math instruction
- Next phase of training for behavior support in the classrooms



# Superintendent's Office

	2023-2024 Actual	2024-2025 Actual	<b>WE SUPPORT</b>  <b>5,609</b> <b>STUDENTS(ADM)</b>  <b>899</b> <b>DISTRICT STAFF</b>
Superintendent	1	1	
Supervisor	0	0	
Certified	0	0	
Classified	0	0	
Confidential	2	2	
<b>Total</b>	<b>3</b>	<b>3</b>	



## Purpose:

Superintendent Sweeney's job is to remove barriers so that the great ideas of the staff can be achieved. The Office of the Superintendent identifies the needs and policies, develop regulations, provide leadership, and manage the day-to-day operations of the district. Communicating with the Board of Directors all that is happening in GPSD7 is a high priority.

## Successes – 2024-2025

- Began significant work toward implementing the Strategic Plan
- Significant increase in support for helping support struggling students
- Created a system for sending the state more accurate information on our ADM
- Created a team to improve the district culture

## Challenges – Upcoming and/or Existing

- Eliminate deficit spending
- Negotiating two labor contracts

## Goals – 2025-2026

- Continue to Increase Graduation Rates
- Improve community perception of D7
- Reroof Lincoln, Redwood, GPHS Core Building
- Improve heating and cooling system in A building at North NMS

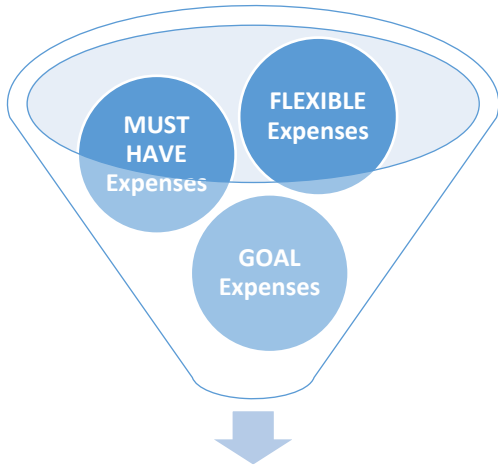


# Budget Basics

# BUDGET BASICS

**Beginning Fund Balance**

**+ REVENUE (Resources)**



**Ending Fund Balance**

**- EXPENSES (Requirements)**

## 2025.2026 General Fund (100)

<b>RESOURCES (Revenue)</b>	
Beginning Fund Balance	<b>\$9,244,934</b>
Local Sources - Taxes	\$17,400,000
Local Sources - Not Taxes	\$1,741,000
Intermediate Sources	\$1,200,000
State School Fund Grant & Other State Sources	\$60,415,456
Interfund Transfer (PERS)	\$500,000
Federal Sources - Including ESSER & Foreset Fees	\$130,000
<b>Total Resources</b>	<b>\$90,631,390</b>
<b>USES (Expenses)</b>	
Salaries	\$ 44,818,071
Associated Payroll Cost	\$ 25,015,993
Purchased Services	\$5,845,575
Supplies & Materials	\$3,807,685
Capital Outlay	\$12,000
Insurance, Taxes, Dues & Fees	\$1,094,873
Transfers	\$1,802,742
Contingency	\$ 1,000,000
<b>Total Expenditures</b>	<b>\$83,396,939</b>
Ending Fund Balance	<b>\$7,234,451</b>
Total Uses	<b>\$90,631,390</b>
<b>Ending Fund Balance %</b>	<b>8.67%</b>

### EXAMPLE:

**MUST HAVE Expenses:** Payroll, Taxes, PERS, Software, Utilities, Facilities

**FLEXIBLE Expenses:** Training & Travel, Some supplies and Materials, Extracurricular programs

**GOAL Expenses:** Saving for new school / Major upgrades / Smaller Class sizes

An Ending Fund Balance is the difference between Revenue and Expenses



# CHART OF ACCOUNTS

The chart of accounts encourages full disclosure of the financial position of the district. Each fund, function and object helps achieve the district's goal.

## FUND

- 100 General Fund
- 200 Special Revenue Funds
- 300 Debt Service Funds
- 400 Capital Project Funds
- 500 Enterprise Funds
- 600 Internal Service Funds
- 700 Trust & Agency Funds

## OBJECT

- 100 Salaries
- 200 Associated Payroll Costs
- 300 Purchased Services
- 400 Supplies/Materials
- 500 Capital Outlay
- 600 Other Objects
- 700 Fund Transfers
- 800 Other Uses

## FUNCTION

- 1000 Instruction
- 2000 Support Services
- 3000 Enterprise & Community Services
- 4000 Facilities Acquisition and Construction
- 5000 Other Uses (Interagency / Fund Transactions / Debt Service)
- 6000 Contingency
- 7000 Unappropriated Ending Fund Balance

FUND	FUNCTION	OBJECT	LOCATION	AREA of RESPONSIBILITY
• <b>100</b> General Fund	• <b>1250</b> Students with Disabilities	• <b>410</b> Supplies	• <b>101</b> Allen Dale	• <b>32000</b> Special Education

# **Understanding Oregon State School Fund (SSF)**

## OREGON BUDGET LAW

Oregon's Local Budget Law is found in Oregon Revised Statutes (ORS) 294.305 to 294.565. The full text of these statutes (115 pages) are on the Oregon Legislature web site at [www.leg.state.or.us](http://www.leg.state.or.us).

**What is a budget?** A budget is a financial plan containing estimates of revenues and expenditures for a single fiscal year. The budget is a guide to the financial management of the local government. It provides information that encourages public participation in government.

**Budget period:** The Grants Pass School District 7 operates on an annual budget with a fiscal year that begins July 1 and ends June 30 [ORS 294.311(17)].

**Basis of accounting:** Local governments are required by ORS 294.333 (renumbered from 294.445) to maintain accounting records by fund, using a cash, modified accrual, or accrual basis of accounting. Grants Pass School District 7 uses a modified accrual basis of accounting.

**Budget officer:** Each local government must have an appointed budget officer. The budget officer must present a balanced budget to the budget committee. Grants Pass School District 7 has appointed Sam Stegemiller as the Budget Officer, and Tim Sweeny as the Executive Supervising Officer.

**Budget message:** A budget message is prepared annually by the executive officer of the district.

**Budget committee:** The budget message is delivered at the first budget committee meeting. The budget message explains the proposed budget and any significant changes in the local government's fiscal policy or financial position. The budget committee considers the budget proposed by the budget officer and comments made by the public and may make additions or deletions. When the budget committee is satisfied, it approves the budget.

**The Budget:** At the time the budget is given to the Budget Committee, a copy must be filed in the office of the district. The budget becomes a public record at this point and must be made available to anyone who is interested in viewing it.



# STATE SCHOOL FUNDING INFORMATION

**State School Funding.** One of the largest sources of revenue for school districts and education service districts is State aid appropriated through the Oregon Department of Education (“ODE”). ODE funding supports kindergarten through 12<sup>th</sup> grade education including funding for operation for the State’s 197 school districts and 19 education service districts through the State School Fund (“SSF”). The SSF is funded primarily by State General Fund revenues with a smaller portion provided by Lottery Funds. General Fund dollars consist primarily of funds from income taxes.

**State School Fund Formula.** State aid is provided to school districts pursuant to a formula set by the Legislative Assembly. The objective of the formula is to provide equitable funding for all school districts. Available State and local resources determine the actual amount of the allocation. Under the current formula, each student is given a factor as an enrolled student that is then adjusted to include additional factors such as English as a Second Language, students with disabilities with an Individualized Education Plan, attending a remote small school, and Impoverished (the “ADMw”). The formula allocates revenues to districts based on the ADMw for each district. Each district’s share of the formula comprises a general purpose grant, transportation grant, small school district supplement and a high cost disability grant.

The SSF grant to each school district is the district’s share of the formula minus local revenues. Local revenues include tax offsets, local property taxes for school operations (specifically excluding taxes for voter approved Full Faith and Credit and Refunding Obligations and, subject to certain limitations, amounts raised from Local Option Levies), Federal Forest Fees, Common School Fund, county school fund, State timber revenues, ESD Equalization, and money received in lieu of property taxes.

**State Legislature.** The State has a citizen legislature consisting of the Senate, whose 30 members are elected to serve four-year terms, and the House of Representatives, which has 60 members elected for two-year terms (the “Legislature” or “Legislative Assembly”).

The Legislature convenes annually at the State Capitol in Salem, but sessions may not exceed 160 days in odd-numbered years and 35 days in even-numbered years. Five-day extensions are allowed by a two-thirds vote in each house. The Legislative Assembly convenes on the second Monday in January in odd-numbered years, and in February in even-numbered years.

**State K-12 Education Budget.** SSF funding is set biennially in the State budget adopted by the Legislative Assembly in odd-numbered years (the “Legislatively Adopted Budget”). The State budget covers two fiscal years (a biennium) beginning July 1 of an odd-numbered year to June 30 of the next odd-numbered year, and sets funding for State agencies including ODE. The Legislative Assembly has the power to subsequently approve revisions to the Legislatively Adopted Budget. Such revised State budget is termed the “Legislatively Approved Budget.”

The State Constitution requires the Legislative Assembly to balance the State’s General Fund budget. The Department of Administrative Services Office of Economic Analysis (the “OEA”) produces a forecast of projected revenues (a “Revenue Forecast”) for the biennium generally each March, June (May in odd-numbered years), September and December. The OEA also produces a “Close of Session Forecast” after

the end of the legislative session in odd years that reflects the May economic forecast adjusted for any changes made by the legislature.

Revenue Forecasts are based upon currently available information and upon a wide variety of assumptions. The actual results will be affected by future national and state economic activity and other events. If OEA's assumptions are not realized or if other events occur or fail to occur, the State's financial projections may not be achieved. Copies of the Revenue Forecasts are available from OEA at: [www.oregon.gov/DAS/OEA](http://www.oregon.gov/DAS/OEA).

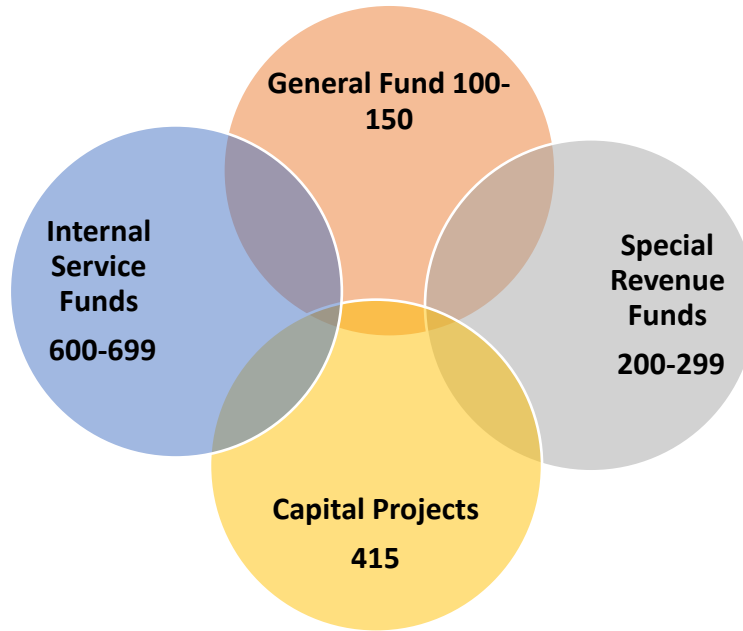
If, over the course of a biennium, the forecasted revenues decline significantly from the Close of Session Forecast, the Legislative Assembly may meet to rebalance the budget, the Governor may direct that expenditures be reduced or the Legislative Assembly may adjust the budget when it meets in its regular session at the end of the biennium.

*Source: Oregon Department of Education, School Finance*



## GENERAL FUNDS & Non-GENERAL FUNDS

District revenue is comprised of General Fund dollars as well as other funding sources. Below is the percentage of revenue from each fund type that is accounted for in the 2025.2026 Budget.



Fund #	Fund Title	2025.2026	Amount
100	General Fund (Fund 100)	<b>64.30%</b>	\$ 90,631,390
150	General Fund (Fund 150)	2.51%	\$ 3,541,501
200-279	Special Revenue	8.53%	\$ 12,016,209
251	SIA	4.00%	\$ 5,632,726
252	Measure 98	1.23%	\$ 1,728,395
280	Student Body	1.99%	\$ 2,801,603
290	Food Service	2.59%	\$ 3,655,658
293	FORK Grant (new)	0.01%	\$ 9,500
294	Cool Schools	0.20%	\$ 276,215
295	Bus Replacement	0.62%	\$ 875,128
296	PAC (new)	0.22%	\$ 314,081
299	PERS Reserve	2.77%	\$ 3,900,858
301	Debt Service	1.56%	\$ 2,202,742
415	Capital Projects	9.45%	\$ 13,315,072
605	Insurance Reserve	0.03%	\$ 41,899
	<b>TOTAL</b>	<b>100.00%</b>	<b>\$ 140,946,977</b>

# STATE SCHOOL FUND GRANT

The primary source of funding for the District's General Fund comes from the State School Fund (SSF). This is the most current State School Fund estimate and demonstrates the relationship between the Extended ADMw, Tax revenue, and the SSF Grant.

## STATE SCHOOL FUND GRANT

2025-2026

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

### Josephine County, Grants Pass SD 7 - 2054

#### 2025-2026 Local Revenue

Property Taxes and in-lieu of property taxes from local sources	=	\$17,400,000.00
Common School Fund	=	\$811,442.71
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
<b>Sum of Local Revenue</b>	=	<b>\$18,211,442.71</b>

#### 2025-2026 Experience Adjustment

District Average Teacher Experience	=	13.57
State Average Teacher Experience	=	12.09
Experience Adjustment (Difference in District and State Teacher Experience)	=	1.48

#### 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
<b>Net Eligible Trans Expenditures</b>	=	<b>\$5,400,000.00</b>
Transportation per ADMr Rank		49%
Transportation Reimbursement Rate		70.00%
70.00% of the Net Eligible Transportation Expenditures = the Transportation Grant \$3,780,000.00		

#### 2025-2026 Extended ADMw

2025-2026 ADMw 6,555.46

2024-2025 ADMw 6,592.06

Extended ADMw 6,592.06

#### 2025-2026 General Purpose Grant

Multiply the Teacher Experience Adjustment of 1.48 by \$25 then add \$4500 to the result = \$4,537.00  
Then multiply \$4,537.00 by the Extended ADMw 6592.058 and then by the funding ratio 2.47542604256 = \$74,035,455.84

#### 2025-2026 Total Formula Revenue

Add the General Purpose Grant \$74,035,455.84 to the Transportation Grant \$3,780,000.00 = \$77,815,455.84

#### 2025-2026 State School Fund Grant

Subtract the Local Revenue \$18,211,442.71 from the Total Formula Revenue \$77,815,455.84 = \$59,604,013.12

#### 2025-2026 Rates per ADMw

General Purpose Grant per Extended ADMw = \$11,231

Total Formula Revenue per Extended ADMw = \$11,804

Charter Schools Rate( ORS 338.155 ) = \$11,294

## WHY WE TRACK

The State's Weighted ADM is comprised of students that are in specific categories and adds an additional amount (or weight) due to additional supports that are often necessary. There are typically adjustments to ADM throughout the year and we monitor and adjust regularly.

STATE SCHOOL FUND GRANT <b>2025-2026</b>		As of 3/3/2025
<b>Josephine County, Grants Pass SD 7</b>		District ID: 2054
<b>2025-2026 Extended ADMw</b>		
<b>Grants Pass SD 7: District total extended ADMw for funding calculations</b>		
	<b>2025-2026</b>	<b>2024-2025</b>
ADMr: 5,590.00 X 1.00	5,590.00	5,635.80 X 1.00 5,635.80
Students in EL programs: 78.00 X 0.50	39.00	76.16 X 0.50 38.08
Students in Pregnant and Parenting Programs: 5.00 X 1.00	5.00	6.85 X 1.00 6.85
870 IEP Students capped at 11% of District ADMr: 614.90 X 1.00	614.90	619.94 X 1.00 619.94
Students on IEP Above 11% of ADMr: 39.10 X 1.00	39.10	39.10 X 1.00 39.10
Students in Poverty: 1,019.84 X 0.25	254.96	959.16 X 0.25 239.79
Students in Foster Care and Neglected/Delinquent: 50.00 X 0.25	12.50	50.00 X 0.25 12.50
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
<b>2025-2026 ADMw</b>	<b>6,555.46</b>	<b>2024-2025 ADMw 6,592.06</b>
<b>Grants Pass SD 7 Extended ADMw</b>		<b>6,592.06</b>
<b>Grants Pass SD 7 Extended ADMw</b>		<b>6,592.06</b>

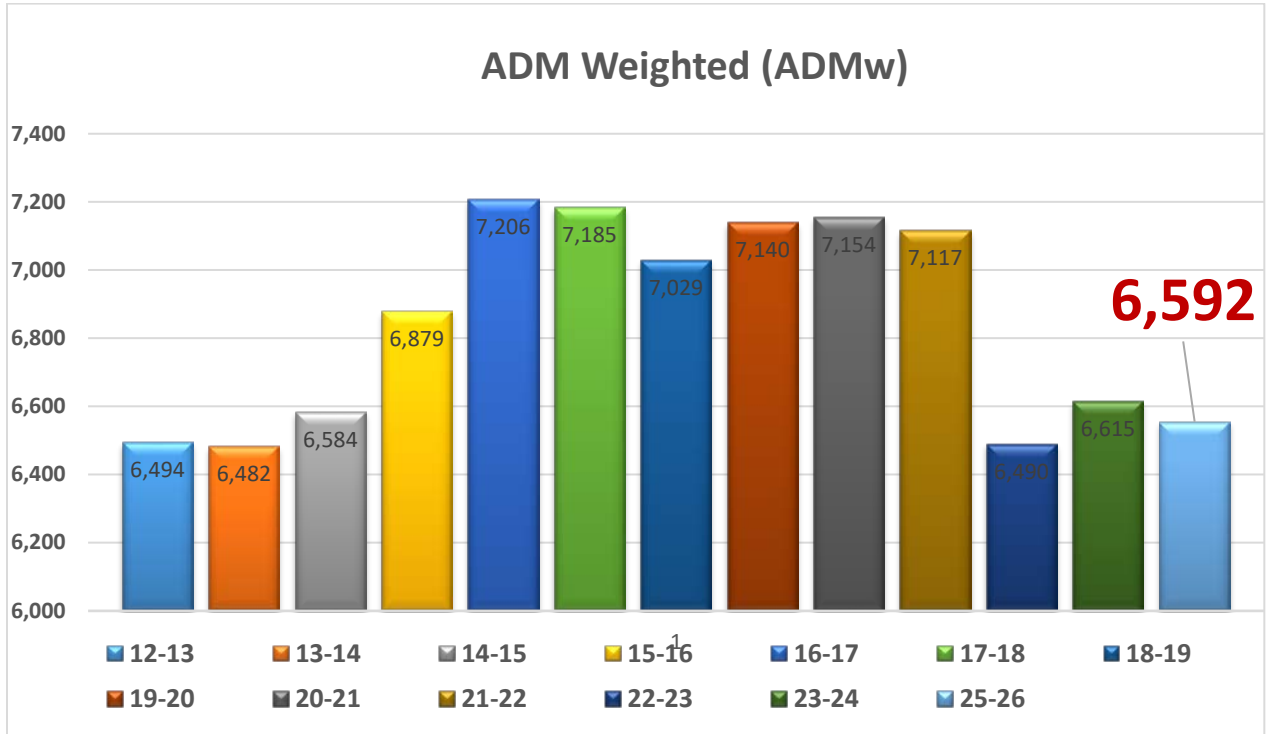
The difference between school years and corresponding SSF revenue is highlighted below:

	<b>2025.2026</b>	<b>2024.2025</b>	<b>Difference</b>
<b>ADMr</b>	5,590	5,635	- 45 Students
<b>ADMw</b>	6,555.46	6,592.06	- 36.60 Weighted

**Note the 25.26 ADMw – 6,592 is the better of 24.25 / 25.26 and that number that will be used to determine the State's School Fund revenue for the District.**

## HISTORIC AVERAGE DAILY MEMBERSHIP (ADM)

Average Daily Membership Weighted (ADMw). The ADMr plus an additional amount or weight for English Language Learners, Pregnant students, Poverty students, Foster Care, and students with IEP's and others.



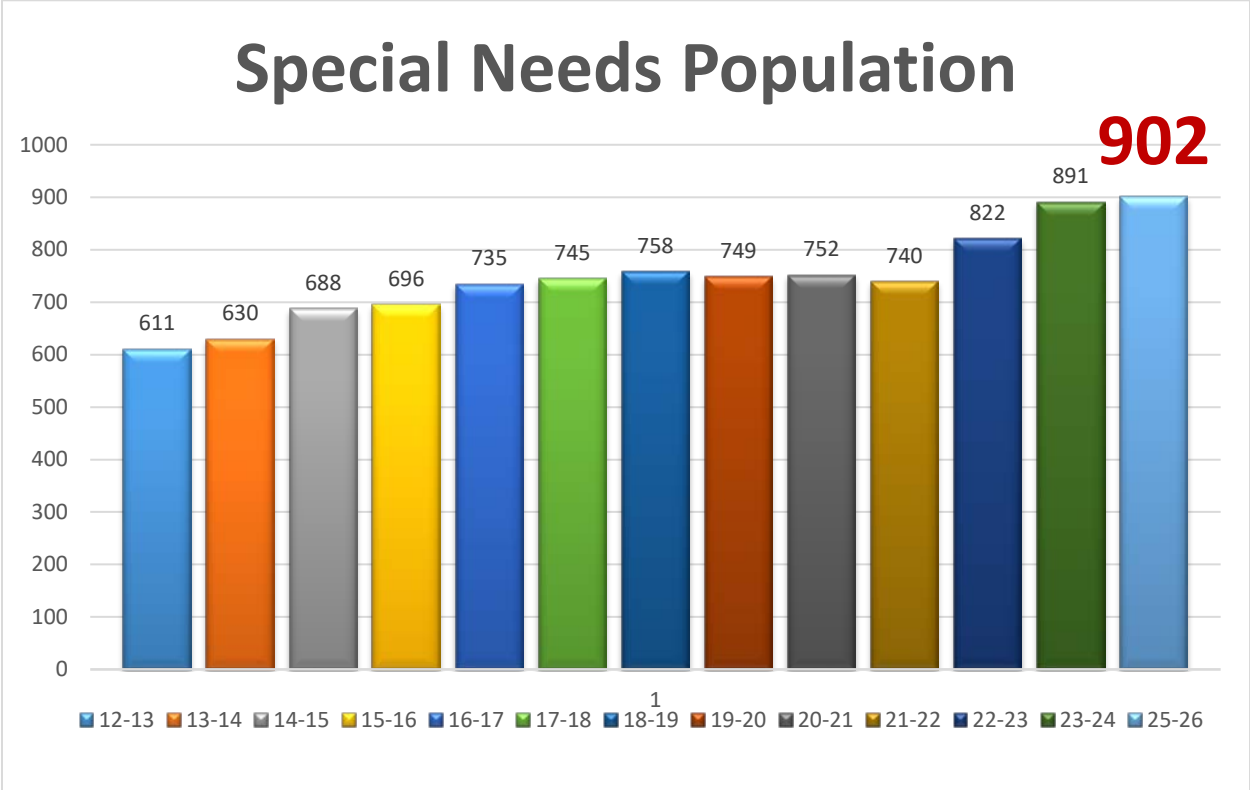
YEAR	ADMw
17-18	7,185
18-19	7,029
19-20	7,140
20-21	7,154
21-22	7,117
22.23	6,490
23-24	6,615
24-25	6,585
<b>25-26</b>	<b>6,592</b>

ADM-Average Daily Membership. is the formula used by the state to determine the amount of funding the School District will receive.

The State uses this number to calculate our State School Funding. The "W" in ADMw is the weighted number the state uses and incorporates various populations that require additional support.

# HISTORIC SPECIAL EDUCATION (SPED)

**Special Education (SPED)** The provision of education specifically designed to meet the unique needs of a child with a disability.



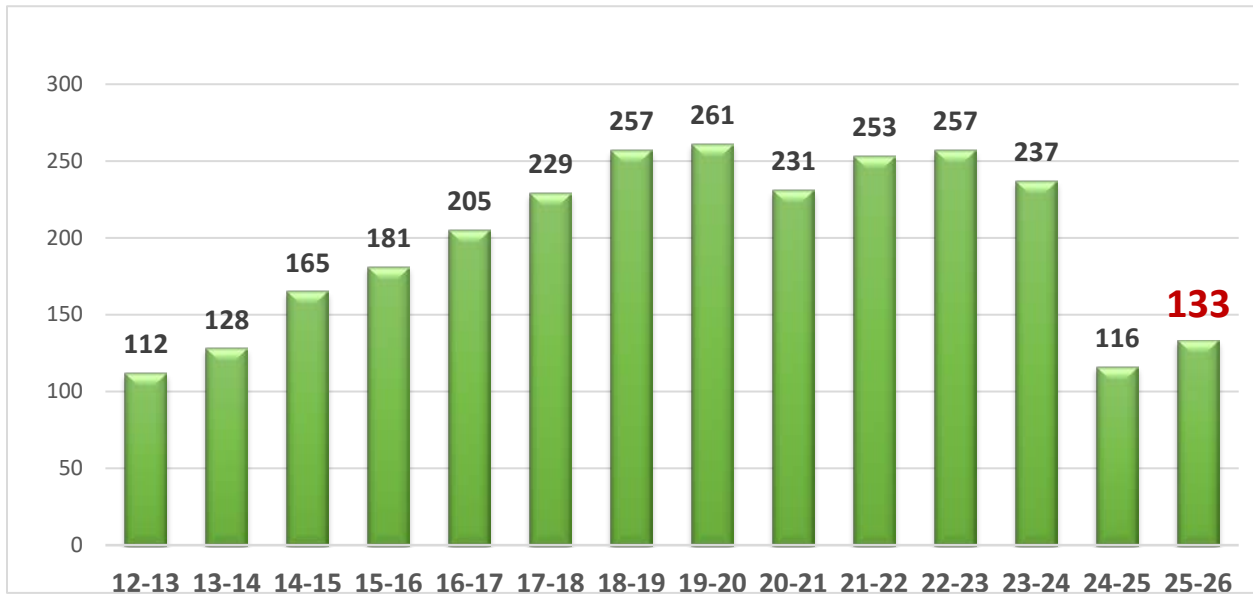
YEAR	# SPED
16-17	735
17-18	745
18-19	758
19-20	859
20-21	789
21-22	785
22-23	781
23-24	822
24-25	891
<b>25-26</b>	<b>902</b>



The state compensates our district with an additional weighting for our Special Education Population, but only up to 11% of our total student population. Currently our population is above 16%.

25.26 Budget-shows the continued trend up and we are expecting approximately 902 SPED students

## HISTORIC ENGLISH LANGUAGE LEARNERS (ELL)



NOTE: These numbers reflect all LEP = Limited English Proficient Students



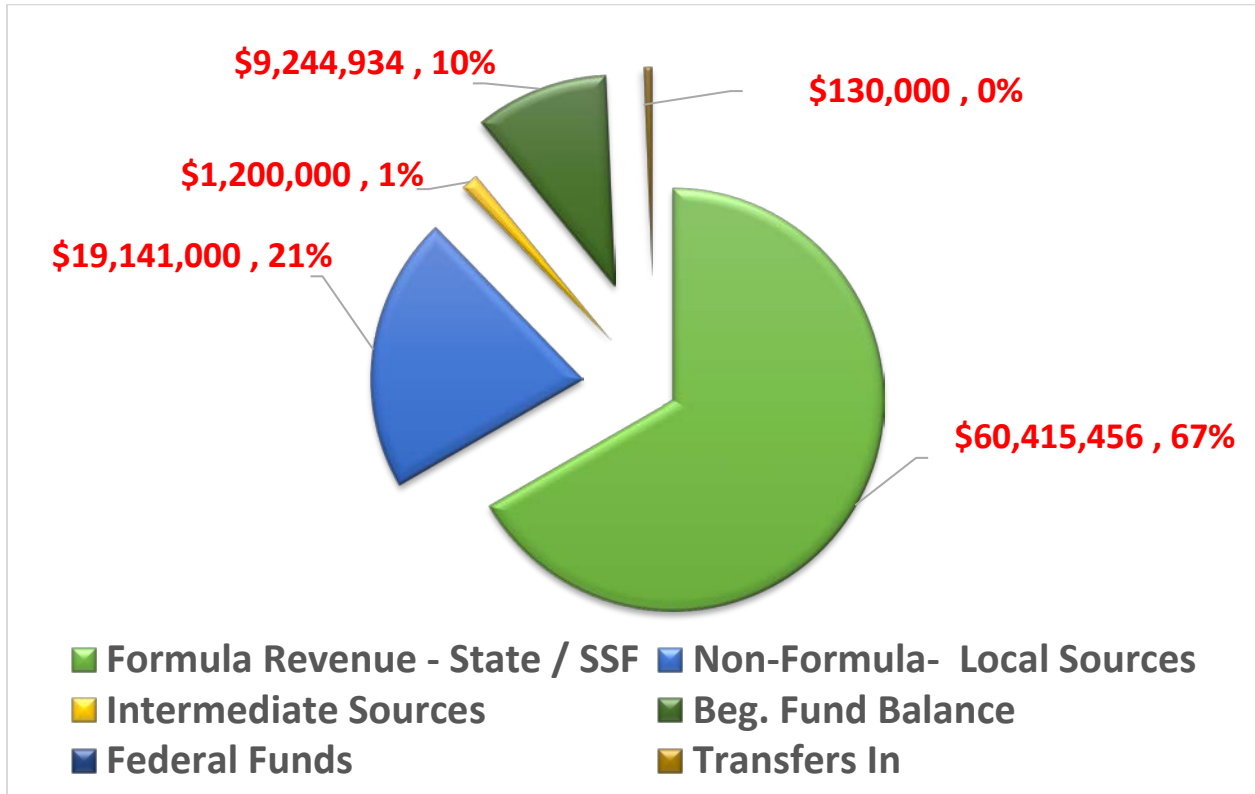
Area	# Students in GP
Pregnant / Parenting	3 students
Foster Care	41 students

**General Fund (Fund 100)**  
**Resources & Expenditures**

## GENERAL FUND RESOURCES (FUND 100)

The purpose of a general fund is to record financial transactions relating to all activities for which specific or restricted types of funds are not required. It is the general operating fund for the District. Resources include Beginning Fund Balance and Revenues.

**Currently, 67% of the Budget comes from GF dollars derived from the State School Fund.**



### 2025.2026

Description	2025.2026	Percent
State School Fund	\$ 60,415,456	67%
Local Sources	\$ 19,141,000	21%
Beg. Fund Balance	\$ 9,244,937	10%
Federal Funds	\$ 130,000	0%
Transfers In	\$ 1,200,000	1%

The General Fund Dollars are the biggest part of the Schools' budget. This looks at all the various sources of the General Fund.

## HISTORIC FORMULA REVENUE (FUND 100)



## HISTORIC GENERAL FUND REVENUE

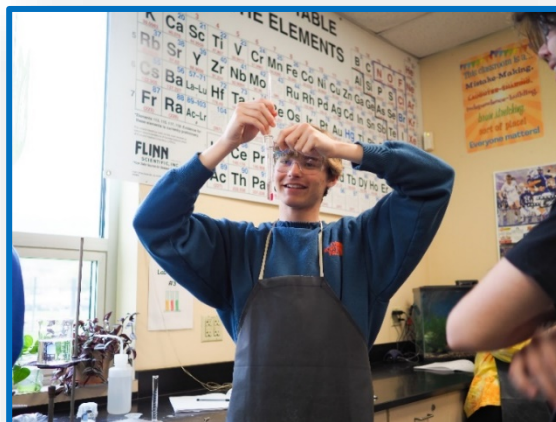
	2021.2022	2022.2023	2023.2024	2024.2025	2025.2026
<b>State School Fund</b>	\$46,940,418	\$46,274,298	\$50,734,722	\$55,379,534	\$60,415,456
<b>Property Taxes</b>	\$16,000,000	\$16,300,000	\$19,209,132	\$17,100,000	\$17,400,000
<b>Common School Fund</b>	\$641,803	\$612,387	\$754,722	\$789,804	\$811,443
	<b>\$63,582,221</b>	<b>\$63,186,685</b>	<b>\$70,698,576</b>	<b>\$73,269,338</b>	<b>\$78,626,899</b>



## HISTORIC NON-FORMULA GENERAL FUND REVENUE (FUND 100)

While SSF revenue is considered Formula Revenue, There are several non-formula revenue sources such as Admissions, Participation Fees, and Indirect Costs from other Grants as seen below.

Non-Formula Revenue	2023.2024	2024.2025	2025.2026
Jo Co Redevelopment	\$ 17,000	\$ 17,000	\$ 17,000
Tuition	\$ 10,000	\$ -	\$ 0
Interest	\$ 300,000	\$ 400,000	\$ 400,000
Admissions	\$ 67,000	\$ 75,000	\$ 90,000
Participation Fees - HS	\$ 30,000	\$ 115,000	\$ 115,000
Participation Fees - MS	\$ 10,000	\$ 65,000	\$ 65,000
Rentals	\$ 7,500	\$ 7,500	\$ 7,500
Facility Use	\$ 30,000	\$ 30,000	\$ 30,000
Rental/Lease Payments	\$ 650	\$ 1,000	\$ 1,000
Other Local Sources	\$ 900,000	\$ 200,000	\$ 500,000
Sub Reimbursement	\$ 10,000	\$ 10,000	\$ 10,000
Jury Duty Reimbursement	\$ 500	\$ 500	\$ 500
ESD Reimbursement	\$ 5,000	\$ 5,000	\$ 0
Perkins Reimbursement	\$ 15,000	\$ 6,000	\$ 0
EAIP Reimbursement	\$ 18,000	\$ 10,000	\$ 5,000
ESD Flow Through	\$ 1,300,000	\$ 1,200,000	\$ 1,200,000
Indirect Rate from Grants	\$ 450,000	\$ 450,000	\$ 450,000
<b>TOTAL</b>	<b>\$ 3,170,650</b>	<b>\$ 2,592,000</b>	<b>\$ 2,941,000</b>



## GENERAL FUND (100) - EXPENDITURE BY FUNCTION

There are few ways to look at the District's GF Expenditures. This looks at expenditure by Function, which is the activity for which services and materials are acquired.

It also highlights the major expenditure differences between the current 24.25 school year and the 25.26

	2024.2025	2025.2026
<b>1000 (Instruction)</b>	\$ 47,948,372	\$ 48,448,417
<b>2000 (Support Services)</b>	\$ 33,224,524	\$ 32,145,780
<b>5000 (Other Uses)</b>	\$ 1,797,742	\$ 1,802,742
<b>6000 (Contingency)</b>	\$ 930,000	\$ 1,000,000
<b>7000 (Ending Fund Balance)</b>	\$ 5,350,145	\$ 7,234,451
	<b>\$ 89,250,783</b>	<b>\$ 90,631,390</b>

**1000-Instruction function** are Elementary Programs or Alternative Education

**2000-Support Services function** are Health Services, The Board of Education or accounting

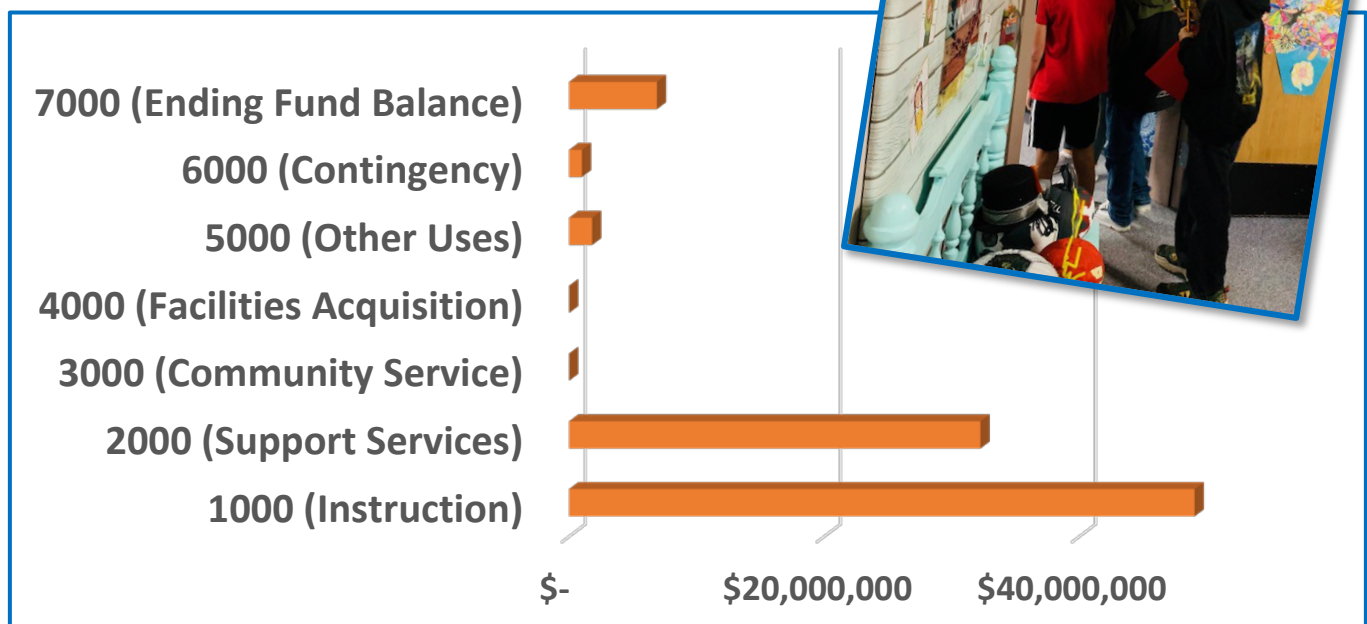
**3000-Community Service function** might be Food Services

**4000-Facilities Acquisition function** might be Building Improvements

**5000-Other function** might be Debt Service or Transfers

**6000-Contingency function** would be Contingency

**7000-is the function** used for Ending Fund Balances

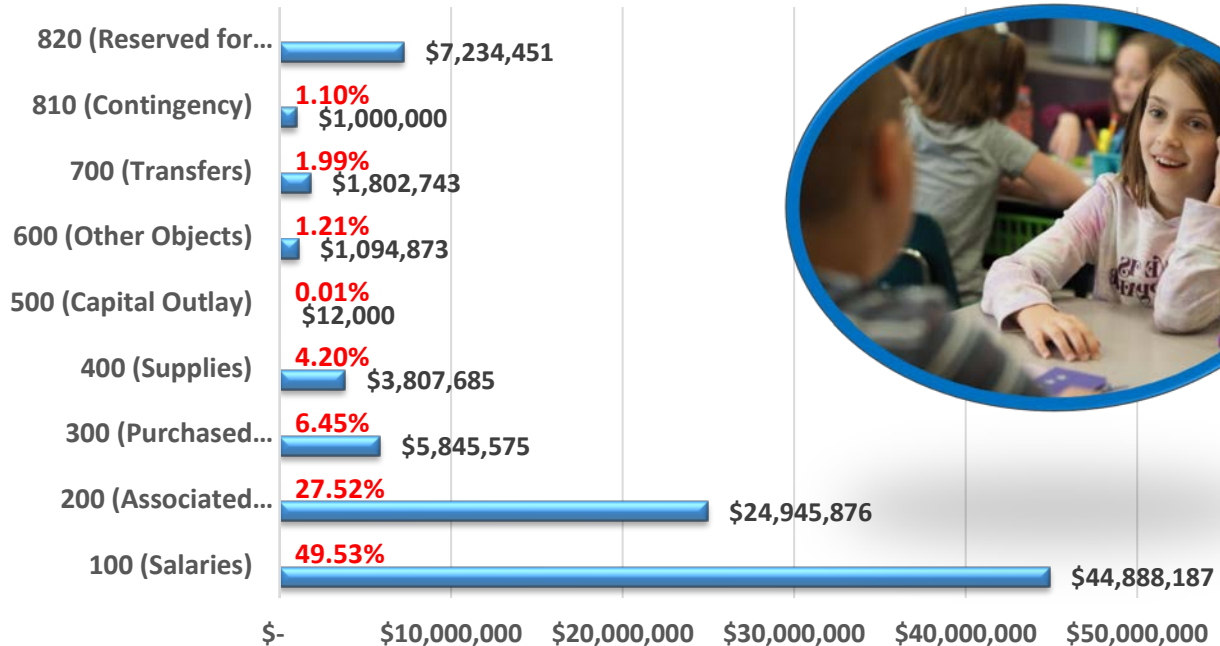


## GENERAL FUND (100) - EXPENDITURE BY OBJECT

	2024.2025	2025.2026
100 (Salaries)	\$ 44,632,523	\$ 44,888,187
200 (Associated Payroll Costs)	\$ 25,435,159	\$ 24,945,876
300 (Purchased Service)	\$ 6,405,776	\$ 5,845,575
400 (Supplies)	\$ 3,910,886	\$ 3,807,685
500 (Capital Outlay)	\$ 6,000	\$ 12,000
600 (Other Objects)	\$ 782,552	\$ 1,094,873
700 (Transfers)	\$ 1,797,742	\$ 1,802,743
810 (Contingency)	\$ 930,000	\$ 1,000,000
810 (ESSER Contingency)	\$ -	\$ -
820 (Reserved for Next Year EFB)	\$ 5,350,145	\$ 7,234,451
	<b>\$ 89,250,783</b>	<b>\$ 90,631,390</b>

The General Fund Expenditures by Object provides a more detailed way to look at District Spending and can be utilized across different functions. The largest object categories are Salaries and Associated Payroll Costs.

### Expenditure by Major Object



# PURCHASED SERVICES ARE DISCRETIONARY EXPENSES (300-399 OBJECTS) – In the General Fund (100)

Objects - Budgeted	2023.2024	2024.2025	2025.2026	Variance
<b>Associated Payroll Costs</b>	<b>\$ 23,788,550</b>	<b>\$ 25,435,159</b>	<b>\$ 25,248,993</b>	<b>(186,166)</b>
312 Inst. Prog Imprv	\$ 19,350	\$ 19,350	\$ 12,000	(7,350)
313 Student Services	\$ 679,000	\$ 594,000	\$ 468,000	(126,000)
314 Staff Services	\$ 10,800	\$ 12,700	\$ 13,600	900
315 Certified Subs	\$ 1,237,950	\$ 1,400,000	\$ 1,470,000	70,000
318 Professional Impr	\$ 3,000	\$ 3,000	\$ 7,000	4,000
319 Other Prof	\$ 555,472	\$ 390,000	\$ 290,362	(99,638)
321 Cleaning Services	\$ 3,025	\$ 2,350	\$ 2,200	(150)
322 Repair and Maint	\$ 451,190	\$ 255,535	\$ 336,600	81,065
324 Rentals	\$ 423,600	\$ 450,000	\$ 382,350	(67,650)
325 Electricity	\$ 725,000	\$ 800,000	\$ 905,000	105,000
326 Fuel (not vehicle)	\$ 334,000	\$ 344,020	\$ 300,000	(44,020)
327 Water and Sewage	\$ 341,300	\$ 380,000	\$ 369,000	(11,000)
328 Garbage Removal	\$ 147,500	\$ 151,925	\$ 158,500	6,575
329 Other Property	\$ -	\$ -	\$ -	0
331 Reimbursable Student Travel	\$ -	\$ -	\$ -	0
341 Travel - In District	\$ 13,215	\$ 7,396	\$ 7,066	(330)
342 Travel - Out	\$ 284,990	\$ 196,000	\$ 140,482	(55,518)
343 Travel Student	\$ 52,220	\$ 75,000	\$ 41,215	(33,785)
351 Telephone	\$ 391,000	\$ 300,000	\$ 290,000	(10,000)
353 Postage	\$ 19,220	\$ 19,000	\$ 18,400	(600)
354 Advertising	\$ 11,000	\$ 9,000	\$ 8,000	(1,000)
355 Printing (TOKA)	\$ -	\$ -	\$ -	0
359 Other Comm	\$ -	\$ -	\$ -	0
370 Tuition	\$ 40,000	\$ 100,000	\$ 75,000	(25,000)
381 Audit	\$ 200,000	\$ 150,000	\$ 90,000	(60,000)
382 Legal	\$ 141,000	\$ 154,500	\$ 111,000	(43,500)
384 Negotiations	\$ 11,000	\$ 1,500	\$ 1,500	0
387 Statistical Services/Election	\$ 500	\$ 500	\$ 500	0
388 Election	\$ 500	\$ 30,000	\$ 30,000	0
389 Other Non- Instruct	\$ 571,400	\$ 560,000	\$ 417,800	(142,200)
<b>Purchased Services</b>	<b>\$ 6,667,232</b>	<b>\$ 6,405,776</b>	<b>\$ 5,945,575</b>	<b>(460,201)</b>

Some of the actual costs for purchased services were higher than the 2024.2025 budget and reflect natural inflation increases for things such as phone services, fuel, electricity, and contracted services as well as general cost increases for Subs, Audit, and Legal services. Most areas saw a reduction in actual spending due to conservative messaging for things such as travel and supplies that helped increase the 24.25 Ending Fund Balance.



## GENERAL FUND (100) - EXPENDITURE COMPARISON

	2025.2026	% of Budget
100 (Salaries)	\$ 44,818,071	53.74%
200 (Associated Payroll Costs)	\$ 25,015,993	30.00%
<b>TOTAL PAYROLL %</b>		<b>83.74%</b>
300 (Purchased Service)	\$ 5,845,575	7.01%
400 (Supplies)	\$ 3,807,685	4.57%
500 (Capital Outlay)	\$ 12,000	0.01%
600 (Other Objects)	\$ 1,094,873	1.31%
700 (Transfers)	\$ 1,802,742	2.16%
810 (Contingency)	\$ 1,000,000	1.20%
820 (Reserved for Next Year EFB)	\$ 7,234,451	8.67% EFB
<b>\$ 90,631,390</b>		

Payroll is just under 84% of our Budget

The biggest increase in Payroll correlates with Step increases, PERS rate increases, potential COLA increases, the addition of PLO (40% employee paid, 60% employer paid) as well as the State’s change in unemployment insurance rules.



## HISTORIC GENERAL FUND REVENUE (Resources) & EXPENDITURES (Uses)

	2022.2023 Adopted	2023.2024 Adopted	2024.2025 Adopted	2025.2026 Proposed
<b>RESOURCES (Revenue)</b>				
Beginning Fund Balance	\$4,550,000	\$13,999,442	\$11,887,185	\$9,244,934
Local Sources - Taxes	\$16,300,000	\$17,338,482	\$17,100,000	\$17,400,000
Local Sources - Not Taxes	\$1,413,150	\$1,870,650	\$1,392,000	\$1,741,000
Intermediate Sources	\$1,400,000	\$1,300,000	\$1,200,000	\$1,200,000
State School Fund Grant & Other State Sources	\$48,299,417	\$50,734,722	\$56,163,082	\$60,415,456
Interfund Transfer (PERS)			\$750,000	\$500,000
Federal Sources - Including ESSER & Foreset Fees	\$17,211,488	\$8,170,000	\$758,516	\$130,000
<b>Total Resources</b>	<b>\$89,174,055</b>	<b>\$93,413,296</b>	<b>\$89,250,783</b>	<b>\$90,631,390</b>
<b>USES (Expenses)</b>				
Salaries	\$41,777,568	\$44,767,244	\$44,632,523	\$ 44,818,071
Associated Payroll Cost	\$21,788,987	\$23,788,550	\$25,435,159	\$ 25,015,993
Purchased Services	\$5,742,380	\$6,667,232	\$6,405,776	\$ 5,845,575
Supplies & Materials	\$3,494,677	\$4,021,248	\$3,910,886	\$ 3,807,685
Capital Outlay	\$1,000	\$31,000	\$6,000	\$12,000
Insurance, Taxes, Dues & Fees	\$424,008	\$718,788	\$782,552	\$1,094,873
Transfers	\$4,950,000	\$600,000	\$1,797,742	\$1,802,742
Contingency	\$5,115,378	\$830,000	\$930,000	\$ 1,000,000
<b>Total Expenditures</b>	<b>\$83,293,998</b>	<b>\$81,424,062</b>	<b>\$83,900,638</b>	<b>\$83,396,939</b>
Ending Fund Balance	\$6,171,674	\$11,989,234	\$5,350,145	\$7,234,451
Total Uses	\$89,465,672	\$93,413,296	\$89,250,783	\$90,631,390
<b>Ending Fund Balance %</b>	<b>7.41%</b>	<b>14.72%</b>	<b>6.38%</b>	<b>8.67%</b>

**25.26 EFB = 8.67%**

In 2023.2024, as well as 2024.2025, the District took conservative measures to reduce spending in order to increase the ending fund balance and reduce reliance on ESSER funds.

This resulted in a larger beginning fund balance for 2025.2026 that contributes to 8.67% budgeted Ending Fund Balance.

In addition, the District increased contingency from 930K to \$1M



## GENERAL FUND - VARIANCE SUMMARY 24.25 to 25.26

This variance summary looks at the changes in revenue and expenditures from last fiscal year to the budgeted fiscal year.

The main increases to **revenue** are from an increase to the State School Fund.

The main increases in **expenses** are in payroll and associated payroll costs. Contingency was also increased to \$1M

VARIANCE SUMMARY			
General Fund Revenue/Resources	2024.2025	2025.2026	Variance
Beginning Fund Balance	\$11,887,185	\$9,244,934	\$ (2,642,251)
State School Fund	\$ 56,163,082	\$ 60,415,456	\$ 4,252,374
Other Revenue	\$ 21,200,516	\$ 20,971,000	\$ (229,516)
<b>TOTAL</b>	<b>\$ 89,250,783</b>	<b>\$ 90,631,390</b>	<b>\$ 1,380,607</b>

General Fund Budget Expenditure Variances	2024.2025	2025.2026	Variance
Net staff salary & associated payroll cost	\$70,067,682	\$69,834,064	(233,618)
All Other Expenditure Categories	\$11,105,214	\$10,760,133	(345,081)
Contingency and Transfers	\$2,727,742	\$2,802,742	75,000
Ending Fund Balance Increase/(Decrease)	\$5,350,145	\$7,234,451	1,884,306
<b>TOTAL</b>	<b>\$89,250,783</b>	<b>\$90,631,390</b>	<b>1,380,607</b>



# **Non-General Fund Resources & Expenditures**

## FUNDS OUTSIDE THE GENERAL FUND - OVERVIEW

FUND	DESCRIPTION
207	Title I A – Improving Basic Programs
229	Title II A – Supporting Effective Instruction
237	Title IV A – Student Support and Academic Enrichment
251	SIA - Student Investment Account - from corporate activity tax (State)
252	Measure 98 – High School Success Fund
261	Title III - English Learners and Immigrant Youth
290	Food Service Fund - Federal Funds
293	FORK Grant – Snacks for students in school
294	"Cool School" Fund - Electricity \$ for energy efficiency projects
295	Bus Replacement Fund
296	PAC - dedicated fund for PAC upgrades and repairs

Funds outside the General Fund (Fund 100) are typically earmarked for defined uses with specific reporting requirements.

### EXAMPLE:

- **Bus Replacement Fund (Fund 295)** – We are paid 10% for 10 years for the District’s existing buses through the State School Fund (SSF). This is our bus depreciation that is specifically set aside to help us purchase new buses.
- **Cool Schools Fund (Fund 294)** – The OR Department of Energy – gives the District about \$150K per year that goes towards our HVAC debt service or other approved energy projects.



## FUNDS OUTSIDE THE GENERAL FUND REVENUE

		2025.2026	Amount
100	General Fund (Fund 100)	64.30%	\$ 90,631,390
150	General Fund (Fund 150)	2.51%	\$ 3,541,501
200-279	Special Revenue	8.53%	\$ 12,016,209
251	SIA	4.00%	\$ 5,632,726
252	Measure 98	1.23%	\$ 1,728,395
280	Student Body	1.99%	\$ 2,801,603
290	Food Service	2.59%	\$ 3,655,658
293	FORK Grant (new)	0.01%	\$ 9,500
294	Cool Schools	0.20%	\$ 276,215
295	Bus Replacement	0.62%	\$ 875,128
296	PAC (new)	0.22%	\$ 314,081
299	PERS Reserve	2.77%	\$ 3,900,858
301	Debt Service	1.56%	\$ 2,202,742
415	Capital Projects	9.45%	\$ 13,315,072
605	Insurance Reserve	0.03%	\$ 41,899
<b>TOTAL</b>		<b>100.00%</b>	<b>\$ 140,942,977</b>

These are primarily grants, student funds, capital projects, and other funds that support the district.



## FUNDS OUTSIDE THE GENERAL FUND INCLUDE

### SIA, HSS, and EIS and are part of the Integrated Plan

A portion of the Grants Pass School District's funding comes from grant dollars. The Integrated Grant Application includes six grants.

These are both state and federal grants and the Oregon Department of Education has combined the application and reporting process for these grants. The application and budget was for the 2023-2024 and 2024-2025 school years.

- 1) **High School Success (HSS)** - Systems to improve graduation rates and college/career readiness.
- 2) **Student Investment Account (SIA)** - To meet students' mental health, behavioral needs and increase academic achievement/reduce disparities for student focal groups.
- 3) **Continuous Improvement Planning (CIP)** - A process involving educator collaboration, data analysis, professional learning and reflection - toward improved outcomes for students and especially students experiencing disparity.
- 4) **Career and Technical Education - Perkins V (CTE)** - Improving access and participation in education and training programs that prepare learners for high-wage, high-skill, in-demand careers.
- 5) **Early Indicator and Intervention System (EIS)** - The development of a data collection and analysis system, in which educators collaborate, to identify supports for students.
- 6) **Every Day Matters - (EDM)** - Embedded across the five other programs, focusing attention on student engagement, school culture, climate /safety & culturally sustaining pedagogy.



## INTEGRATED PLAN GRANTS

### 2025.2026 & 2026.2027

FUND	25/26 Allocation	26/27 Allocation	Certified FTE	Classified FTE
Student Investment Account (SIA)	\$ 5,632,726.16	\$ 5,862,633.35	19.5	26.75
Measure 98 High School Success (HSS)	\$ 1,728,394.56	\$ 1,798,941.27	9.5	3.75
Early Indicator and Intervention System (EIS)	\$ 16,491.69	\$ 16,491.69	0	.25
Early Literacy Grant	\$ 389,248.97	\$ 405,136.68	2.5	0
<b>TOTAL</b>	<b>\$ 7,766,861.38</b>	<b>\$ 8,083,202.99</b>	<b>31.5</b>	<b>30.75</b>

## HIGH SCHOOL SUCCESS (HSS) FUNDING

GRANTS PASS SCHOOL DISTRICT #7			
High School Success			
		2025-26	2026-27
		<b>\$1,728,394.56</b>	<b>\$1,798,941.27</b>
Activity #	Positions Funded and indirect		
1	Indirect Costs (4%)	\$68,317.99	\$71,957.65
24	9th Grade Success Coordinator	\$157,345.33	\$162,065.69
25	CTE Health Science Teacher	\$129,030.63	\$132,901.55
26	4/7 Math Teacher	\$84,275.85	\$86,804.13
27	Credit Retrieval at GPHS	\$155,802.60	\$160,476.68
28	Student Success Mentors	\$67,081.26	\$69,093.70
30	Attendance Intervention Specialist	\$62,983.60	\$64,873.11
31	Spanish Family Liaison	\$49,215.84	\$50,692.32
32	Counseling support	\$531,320.71	\$547,260.33
37	Additional Discipline Support	\$141,873.77	\$146,129.98

## 2025.2026 & 2026.2027

#	Activity	25/26 Budget	26/27 Budget
1	Indirect/Administration (5%)	\$281,636.30	\$293,131.66
2	Behavior Intervention Specialists	\$817,370.84	\$841,891.97
3	Stepping Stones Teacher	\$386,105.01	\$397,688.16
4	Stepping Stones Instructional Assistant	\$72,786.27	\$74,969.86
5	Contract with local mental health provider for Skills Trainers - Options	\$762,983.75	\$762,983.75
6	Homeless Liaison	\$72,371.60	\$74,542.75
7	Equity Diversity Inclusion Coordinator and English Learner Student and Family Supports	\$73,875.81	\$76,092.08
8	Special Education Coordinator and additional SPED Supports	\$442,644.93	\$455,924.28
9	Discovery Program Assistants	\$232,234.91	\$239,201.96
10	Hire Additional District Nurse	\$150,297.96	\$154,806.90
11	Hire additional teachers to support math and reading	\$591,492.67	\$609,237.45
12	Math and English Language Arts teachers at the High School Level	\$259,414.24	\$267,196.67
13	Additional Instructional Assistants at 6 Elementary Schools	\$628,788.82	\$647,652.48
14	Additional Instructional Assistants at 2 Middle schools Schools	\$196,886.98	\$202,793.59
15	Technology Program Manager	\$183,440.58	\$188,943.80



# New Bridge High School has its own HSS, SIA and other Specific Grants

SIA	HSS/M98	YCEP	VESQY
• \$49,141	• \$41,755	• \$1,409,768	• \$395,898



# Capital Projects (Fund 415)

Capital Projects are outside of the General Fund and a very significant part of the District's overall budget. Over \$30M in capital projects were identified as eminent concerns needing to be addressed throughout the District. These are being addressed using the 13M Full Faith & Credit received in 23.24 and due to expire 25.26. All funds have been allocated and will continue to be used to further Capital Project needs of the district. Below the list of completed projects as well as those in process and future projects expected to be completed by 25.26.

PROJECT STATUS		#	LOC	PROJECT DESCRIPTION	\$12,533,451
1	Current Projects	4	GPHS	Auto Program	\$1,000,000
		27	District wide	Exterior / Interior door upgrades	\$350,000
		19	NMS	Fencing - Safety / Gilbert Creek	\$200,000
		29	District wide	Concrete repairs	\$250,000
		47	GPHS	Track Bathroom and roof	\$100,000
		54	GPHS	Welding Equipment	\$40,000
			Totals		\$1,940,000
2	Completed Projects	28	South MS	Ext. Painting	\$72,090
		11	NMS	Sensory Playground	\$85,774
		38	District wide	Kitchen Equipment	\$98,970
		14	North MS	Bleachers	\$152,667
		15	South MS	Bleachers	\$128,035
		32	GPFLEX	purchase)	\$1,123,742
		28	Parkside	Ext. Painting	\$49,792
		28	Highland	Ext. Painting	\$49,000
		28	Redwood	Ext. Painting	\$49,850
		42	PAC	Interior/Exterior Painting PAC	\$56,878
		25	Gladiola	Security Fencing - Safety gate	\$103,633
		17	District wide	Replace pea Gravel with wood chips	\$38,454
		9	Allen Dale	Replace Floor	\$69,247
		16	Riverside	Risers	\$13,499
		6	Allen Dale	Safety Fencing	\$15,130
		35	NMS	Single Use Bathrooms	\$404,783
		37	GPHS	Single Use Bathrooms	\$495,160
		28	Riverside	Ext. Painting	\$49,850
		36	SMS	Single Use Bathrooms/Water Connect	\$578,601
		33	GPHS - Athletics	Window Tinting	\$6,074
		10	GPHS	Transition age program (18-21) Modular	\$471,551
		41	District wide	Gym Floor Covers	\$8,100
		18	GPFLEX	GPFLEX - furnishing	\$45,081
		21	Gladiola	Fire alarm connection to portable	\$4,162
		40	Redwood	Replacement Playground parts	\$5,412
		34	Redwood	HVAC software upgrades	\$13,889
		50	GPHS	Site-based furniture	\$3,769
		43	Curriculum	Science Textbooks (In Review)	\$261,826
		48	GPHS	Track Lighting*	\$75,000
		45	GPHS	Softball Bathrooms	\$210,714
		49	Highland	Stepping Stones Room Work	\$1,129
		51	Parkside	Parkside Site-Based Classroom	\$1,252
		12	Highland	Build Pre-K playground	\$250,000
		44	Curriculum	Elementary Textbooks	\$455,337
			Totals		\$5,448,451

# Future Projects (Fund 415)

Future Projects (TBD)			
2	GPHS	Replace Roof - Core Building	\$2,000,000
3	GPHS	Seal Stadium & fix water issues	\$1,000,000
5	Parkside	Repair Roof	\$350,000
8	Allen Dale	Hook up to City Water	\$400,000
30	District wide	Storage Solutions	\$300,000
20	GPHS	Carpet removal / ventilation	\$25,000
22	Gladiola	Self-Contained Bathrooms	\$200,000
24	District wide	Intercom / Communication	\$500,000
46	Redwood	Playground	\$20,000
26	GPHS	Flooring core building	\$200,000
28	Elementary	Paint Exterior ELM & SMS	\$150,000
		<b>Totals</b>	<b>\$5,145,000</b>



## Completed Capital Projects using FFC Funding

**Installed Gladiola Security Fence**



**Build Out GPFlex Campus**



**South Middle School Painting**



**North Middle School Sensory  
Playground**



## Completed Capital Projects using FFC Funding

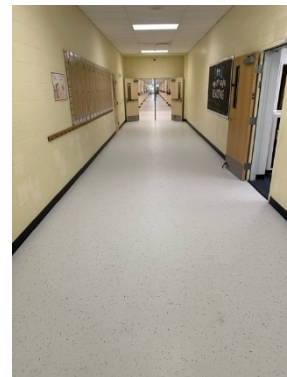
**New Bleachers at North Middle School**



**GP FLEX – Classrooms**



**Flooring – installed at Allendale**



**Purchased Trash Compactor**



## Completed Capital Projects using FFC Funding

**Paint Exterior – Highland Elementary**



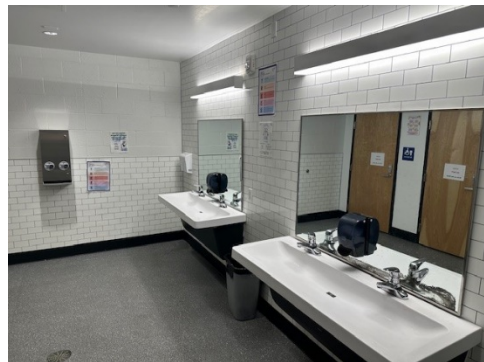
**New Sensory Playground – Highland Elementary**



**Paint Exterior – Riverside Elementary**



**Single-Use Bathrooms – South Middle School**



## Completed Capital Projects using FFC Funding

**New Softball Bathrooms - GPHS**



**Water Lines Hookup to City – South Middle School**



**Water Lines Hookup to City – South Middle School**



**GPHS Track Field Lighting**



## SEISMIC REHABILITATION GRANT PROJECTS

The District applied for and was awarded 2 seismic rehabilitation grants for

**2023.2024** - Lincoln Elementary School - **\$2,498,280**

**2024.2025** – Redwood Elementary School - **\$2,496,100**

**This includes a NEW ROOF for both campuses and other structural upgrades.**

**Both projects are still in progress.**

**Additional Seismic Rehabilitation Grants have been applied for.**

### EXHIBIT B - PROJECT DESCRIPTION

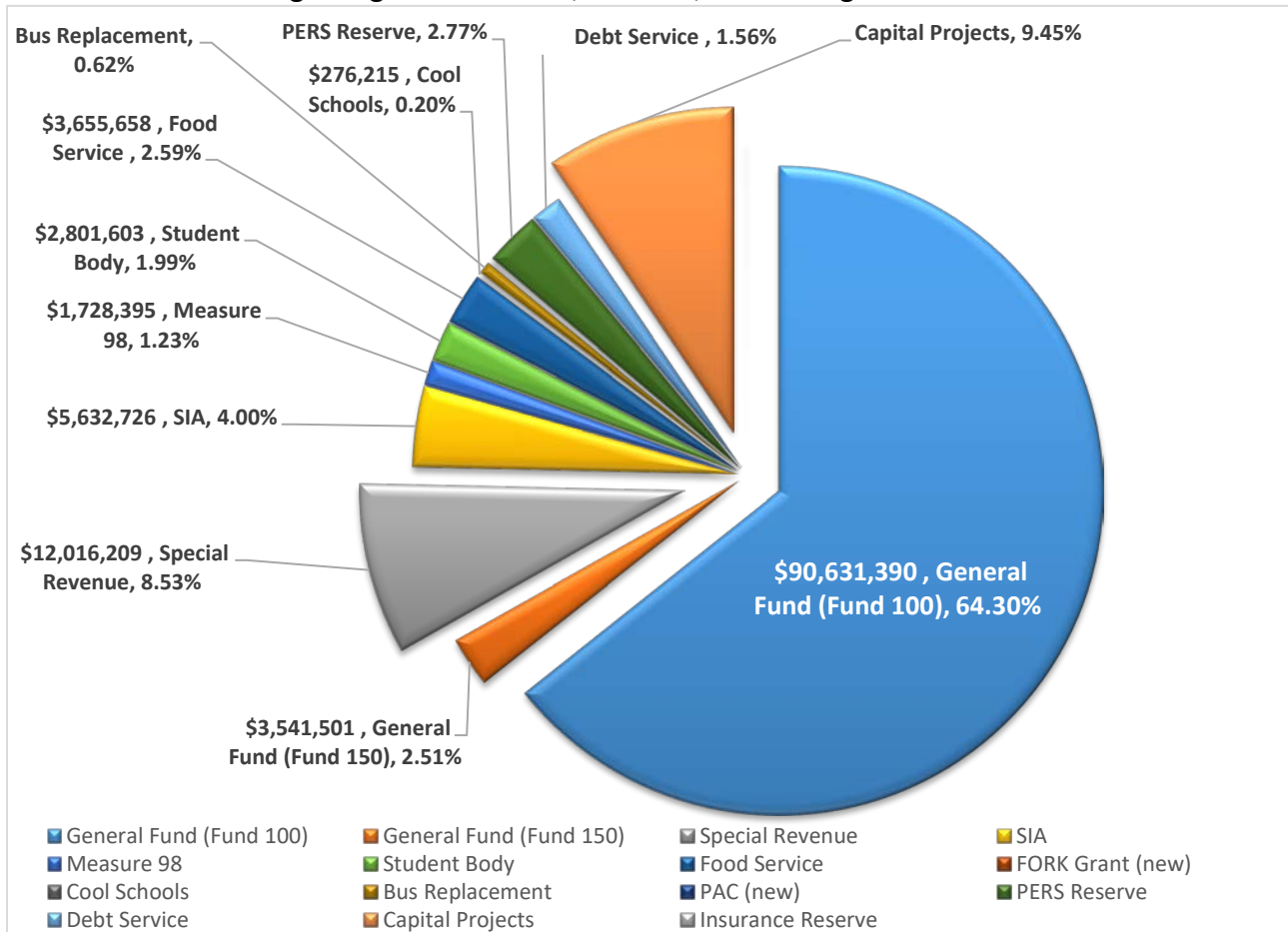
Recipient shall design and construct a seismic rehabilitation project for its Lincoln Elementary School to bring the building to the Basic Performance Objective for Existing Buildings Risk Category IV, including all structural and non-structural deficiencies described in the engineering assessment submitted as part of its application.



# Summary of All Funds

## ALL RESOURCES – ALL FUNDS

Resources include beginning fund balances, revenue, and ending fund balances for all funds.



		2025.2026	Amount
100	General Fund (Fund 100)	64.30%	\$ 90,631,390
150	General Fund (Fund 150)	2.51%	\$ 3,541,501
200-279	Special Revenue	8.53%	\$ 12,016,209
251	SIA	4.00%	\$ 5,632,726
252	Measure 98	1.23%	\$ 1,728,395
280	Student Body	1.99%	\$ 2,801,603
290	Food Service	2.59%	\$ 3,655,658
293	FORK Grant (new)	0.01%	\$ 9,500
294	Cool Schools	0.20%	\$ 276,215
295	Bus Replacement	0.62%	\$ 875,128
296	PAC (new)	0.22%	\$ 314,081
299	PERS Reserve	2.77%	\$ 3,900,858
301	Debt Service	1.56%	\$ 2,202,742
415	Capital Projects	9.45%	\$ 13,315,072
605	Insurance Reserve	0.03%	\$ 41,899
	<b>TOTAL</b>	<b>100.00%</b>	<b>\$ 140,942,977</b>

## DEBT SERVICING

The District is committed not to exceed a 2% debt service, and the 25.26 Budget is in alignment with this goal. Some of the funding for servicing the District’s debt comes from Cool Schools and SIA. The balance is paid through the General Fund.

Debt Service 301 24_25			Debt Service 301 25_26		
	<b>Annual Cost</b>			<b>Annual Cost</b>	
HVAC Loan	\$	1,217,742	HVAC Loan	\$	1,217,742
FFC	\$	985,000	FFC	\$	985,000
<b>TOTAL</b>	<b>\$</b>	<b>2,202,742</b>	<b>TOTAL</b>	<b>\$</b>	<b>2,202,742</b>
<b>Contributions From Other Funds 24_25</b>			<b>Contributions From Other Funds 25_26</b>		
Cool Schools	\$	150,000	Cool Schools	\$	150,000
SIA	\$	250,000	SIA	\$	250,000
<b>TOTAL</b>	<b>\$</b>	<b>400,000</b>	<b>TOTAL</b>	<b>\$</b>	<b>400,000</b>
<b>Diifference from General Fund</b>			<b>Diifference from General Fund</b>		
Transfer	\$	1,802,742	Transfer	\$	1,802,742



# FUTURE STATE ANALYSIS – GENERAL FUND

This represents the current year’s actuals to date plus projected expenditures through the end of the 24.25 fiscal year. This provides \$9,244,934 as an ending fund balance for 24.25 which in turn creates a beginning fund balance of the same. The Proposed Budget for 25.26 carefully allocates revenue and expenditures to leave an ending fund balance of \$7,234,451 that translates to a 8.7% EFB in 25.26 listed below.



## Future State Analysis

REVENUE (Resources)	2024.2025			PRELIMINARY 2025.2026	PRELIMINARY 2026.2027
	BUDGET	PROJECTED / ACTUALS	VARIANCE	BUDGET	BUDGET
<b>Beginning Fund Balance</b>	<b>11,887,185</b>	<b>11,444,472</b>	<b>(442,713)</b>	<b>9,244,934</b>	<b>7,234,451</b>
Local Sources	18,492,000	19,522,995	1,030,995	19,141,000	19,000,000
Intermediate Sources	1,200,000	1,395,337	195,337	1,200,000	1,250,000
State Sources (SSF)	56,163,082	56,643,676	480,594	60,415,456	62,850,056
Federal Sources	758,516	800,826	42,310	130,000	130,000
Transfers In	750,000	250,000	<b>(500,000)</b>	500,000	0
	<b>89,250,783</b>	<b>90,057,307</b>	<b>806,524</b>	<b>90,631,390</b>	<b>90,464,507</b>

EXPENSES (Uses)	BUDGET	PROJECTED / ACTUALS	VARIANCE	BUDGET	BUDGET
Salaries	44,632,523	44,602,850	<b>(29,673)</b>	44,818,071	43,903,482
Associated Payroll Costs	25,435,159	24,107,856	<b>(1,327,303)</b>	25,015,993	26,143,699
Purchased Services	6,405,776	5,621,186	<b>(784,590)</b>	5,845,575	5,845,575
Supplies / Materials	3,910,886	2,845,579	<b>(1,065,307)</b>	3,807,685	3,427,685
Capital Outlay	6,000	32,528	26,528	12,000	12,000
Insurance / Dues / Fees	782,552	874,630	92,078	1,094,873	1,094,873
Fund Transfers	1,797,742	1,797,742	0	1,802,742	1,802,742
<b>Contingency</b>	<b>930,000</b>	<b>930,000</b>	<b>0</b>	<b>1,000,000</b>	<b>1,000,000</b>
	<b>83,900,638</b>	<b>80,812,372</b>	<b>(3,088,266)</b>	<b>83,396,939</b>	<b>83,230,056</b>
<b>Ending Fund Balance</b>	<b>5,350,145</b>	<b>9,244,934</b>	<b>3,894,789</b>	<b>7,234,451</b>	<b>7,234,452</b>

<b>EFB Percent</b>	<b>6.4%</b>	<b>11.4%</b>	<b>8.7%</b>	<b>8.7%</b>
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## 2025.2026 BUDGET HIGHLIGHTS

### ADDRESSING DEFICIT SPENDING

This year’s budget results in a deficit spend of 2M

Remove Contingency, in which case, the deficit spending is reduced to \$1M.

In the 26.27 school year, we will achieve zero deficit spending by the end of the biennium.

<p><b>25_26</b>  <b>Cuts needed to meet &gt;5% and no deficit spending</b>                  \$81,386,456                  \$83,396,939                  (\$2,010,483)</p>
<p><b>26_27</b>  <b>Cuts needed to meet &gt;5% and no deficit spending</b>                  \$83,230,056                  \$83,230,056                  \$0</p>

### OPTIONS TO REDUCE DEFICIT SPENDING

	AMOUNTS	BALANCE
<b>Beginning Deficit</b>		<b>\$2,010,483</b>
<b>Deduct Unused Contingency</b>	<b>-1,000,000</b>	<b>\$1,010,483</b>
<b>Eliminate Placeholder for Elementary Behavior Classroom 3</b>	<b>-380,000</b>	<b>\$630,483</b>
<b>Eliminate FLEX Jr. High Program</b>	<b>-470,000</b>	<b>\$160,483</b>
<b>Eliminate 3 Learning Center Program Assistants</b>	<b>-175,000</b>	<b>\$0</b>



## 2025.2026 BUDGET HIGHLIGHTS

contributed to a larger ability and requirement to spend expiring funds over the period of 20.21 through 24.25 when funds fully expired. Between 23.24 and 25.26, the reliance on ESSER dollars was decreased to 0% and the District has been actively taking steps to reduce deficit spending overall.

With the District's current estimates, we will need 1.1M in reductions in the 25.26 budget to meet the zero deficit spending goal. We have identified several options to address the shortfall.

<b>BUDGET</b>								
<b>Revenue does not include BFB / Expenditures do not include contingency or EFB</b>								
	19.20	20.21	21.22	22.23	23.24	24.25	25.26	26.27
Total Revenue	\$ 64,891,587	\$ 67,978,142	\$ 91,369,496	\$ 85,015,318	\$ 72,013,854	\$ 77,363,598	\$ 81,386,456	\$ 83,230,056
Total Expenditure:	\$ 65,070,022	\$ 69,559,573	\$ 71,953,448	\$ 78,872,562	\$ 80,596,062	\$ 82,970,638	\$ 82,396,939	\$ 82,230,056
<b>Deficit Spending</b>	<b>\$ (178,435)</b>	<b>\$ (1,581,431)</b>	<b>\$ 19,416,048</b>	<b>\$ 6,142,756</b>	<b>\$ (8,582,208)</b>	<b>\$ (5,607,040)</b>	<b>\$ (1,010,483)</b>	<b>\$ 1,000,000</b>

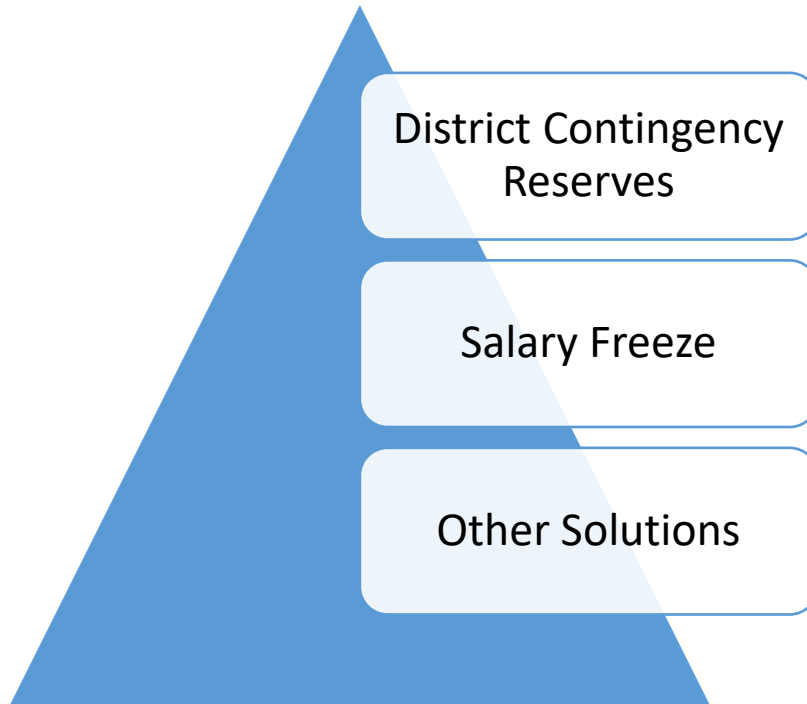
The tables above, do not take into account, Beginning or Ending Fund Balances.

<b>ACTUALS</b>								
<b>Revenue does not include BFB / Expenditures do not include contingency or EFB</b>								
	19.20	20.21	21.22	22.23	23.24	24.25	Act+Proj	
Total Revenue	\$ 64,750,044	\$ 71,275,524	\$ 69,712,037	\$ 83,449,855	\$ 76,687,901	\$ 77,674,276		\$ 77,674,276
Total Expenditure:	\$ 64,555,059	\$ 69,139,410	\$ 71,948,044	\$ 74,662,452	\$ 78,024,406	\$ 80,812,372		\$ 80,812,372
<b>Deficit Spending</b>	<b>\$ 194,985</b>	<b>\$ 2,136,114</b>	<b>\$ (2,236,007)</b>	<b>\$ 8,787,403</b>	<b>\$ (1,336,505)</b>	<b>\$ (3,138,096)</b>		<b>\$ (3,138,096)</b>
ESSER Revenue	\$ -	\$ 2,426,477	\$ 4,559,049	\$ 12,553,947	\$ 3,005,606	\$ 650,321		\$ 650,321
<b>Deficit Spending</b>		<b>\$ (290,363)</b>	<b>\$ (6,795,056)</b>	<b>\$ (3,766,544)</b>	<b>\$ (4,342,111)</b>	<b>\$ (3,788,417)</b>		<b>\$ (3,788,417)</b>

Actual Expenditures were less than budgeted, which reduced deficit spending.



## MITIGATION STRATEGIES FOR A BALANCED BUDGET



### 1) The District has Reserves:

#### DISTRICT CONTINGENT RESERVES

PERS Reserve	\$3,772,710
Fund 150 – Site General Fund	\$ 775,000
Insurance Reserve	\$ 46,000
Interest Earned in Fund 415 (non FFC)	\$ 290,000
25.26 Contingency	\$ 1,00,000
<b>TOTAL available in reserves</b>	<b>\$5,398,000</b>

Note: This does not include the EFB reserves

### 2) The District could implement a Spending / Salary Freeze (no COLA or Step increases)

Potential Savings	\$1,966,849
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## 2025.2026 BUDGET HIGHLIGHTS

### **ADDRESSING DISTRICT REVENUE SHORTFALLS**

The District has taken and will continue to take the following actions to address district revenue shortfalls and increasing costs.

<b>Staffing</b>	We anticipate 27-30 staffing reductions through attrition, retirements, and Reductions in Force (RIFs), which attributes to a significant cost reduction in 2025-26.
<b>Behavioral Support</b>	One of the many negative effects of COVID-19 on student learning has been an increase in the need for behavioral support for our students. District 7 continues to work to meet the needs of all our students, and we have created several programs in the past few years to help students succeed. Our work will continue into next year as we reimagine GPFLEX into a campus that can support our struggling students in grades 8-9.
<b>Debt Restructuring</b>	In 2023-24, the Grants Pass School Board approved debt restructuring to secure \$13 million for capital projects and upgrades over the next three years. The 2025-26 budget includes \$7,380,000 worth of expenditures for projects identified as high priority. The 2025-26 school year is the last year to utilize this funding source, and every dollar will be spent on vetted high-priority projects throughout the district.
<b>Negotiations</b>	We are currently in negotiations with both Classified and Certified unions on new contracts.



## MEETING THE BOARD'S GOALS

The 2025.2026 budget continues to meet the Board's goals as outlined in our strategic plan, including:

- Increasing our English Language Arts scores across all grade levels.
- Improving graduation results
- 9<sup>th</sup> grade on track

Upgrade facilities

- This budget includes \$7,000,000 in funds from our debt restructuring, which will allow the District to continue making needed upgrades to our schools.

Stabilize district's finances

- This budget has a projected ending fund balance in excess of 5% with an increased contingency of \$1,000,000.

Revenue-neutral budget.

- This budget puts the District on a clear path to a zero deficit budget proposed by 2026-2027.



## GENERAL ISSUES FACING THE DISTRICT

The proposed budget is based on the first half of the projected state biennial budget of \$11.4 billion for education. This funding makes up the district's general fund revenue and has a 49% / 51% split over the course of the 2025-2027 biennium.

### **Enrollment:**

Our enrollment has as appeared to stabilize in the last couple of years. Our new normal is around 5600 students. Although this is lower than the high-water mark of 2021, it has remained consistent, and we do not anticipate any further reduction in enrollment in the 2025-26 school year.

### **Increased Costs:**

Our district continues to face increasing costs as a result of collective bargaining obligations, essential staffing costs, and increasing costs for utilities, insurance, PERS rate increases, inflation, and other recurring expenditures.

**However, despite these challenges,** we are presenting a balanced budget for the 2025-26 school year that takes into account an increased need for behavioral support, increased SPED-related support services, and other districtwide requirements. The budget also considers the Board's commitment to a 5% ending fund balance, as well as a \$1 million contingency fund. Moreover, while we are still deficit spending, we have drastically reduced deficit spending year-over-year and have a solid plan to do even more by the 2026-27 school year.

We have worked diligently and creatively to maintain the best teachers and staff, provide the best education to our Grants Pass students, and not only maintain but improve our facilities and programs. We have reduced costs in the 2024-25 school year by reducing all non-essential spending; we have been able to reduce our personnel costs primarily through attrition and retirements, although there will be other necessary reductions in staff to sustain a balanced budget.



## DISTRICT'S RESPONSIVNESS

### THINGS THE DISTRICT IS DOING TO INCREASE REVENUE:

- Focus on graduation rates and early reading – more kids in school!
- Options and opportunities in promoting our Pre-K program
- Opening up additional Inter-District Transfer opportunities
- Growing & advertising our CTE program offerings
- Promoting and showing how GPD7 is the premier school district in Southern OR – To Learn, Work, and Thrive!

## OUR COMMITMENT TO FUTURE BUDGET YEARS

### WHEN DO WE MAKE DECISIONS?

- Evaluate ADM monthly at board meetings to determine trend up, down or static
- Evaluate & provide the board with monthly revenue & expenditure reports
- Conduct quarterly evaluation of staffing, and spending – Directors
- Mid-year discussion on spending, spending freeze, hires, retirees, class sizes, etc.
- By April-May 2025, District will evaluate non-essential staff and make layoffs if necessary for the 2025.2026 school year.



# Glossary of Terms

## GLOSSARY OF TERMS

### **ADM - Average Daily Membership**

This is a snapshot of student enrollment at any given time. This is the number the state uses to determine how much money the District receives. The enrollment numbers are constantly changing; every student who is enrolled and every student who is withdrawn will change that number. Students count as either a **1.0** ADM or a **.5** ADM based on the number of hours enrolled in school each day.

### **ADM<sub>r</sub> - Resident Average Daily Membership**

Aggregate days membership means the sum of days present and absent, according to the rules of the State Board of Education, of all resident pupils when school is actually in session during a certain period.

### **ADM<sub>w</sub> - Weighted Average Daily Membership**

The ADM plus an additional amount or weight as described in ORS 327.013 - State School Fund distribution computations for school districts – such as English Language Learners, Pregnant students, Poverty students, Foster Care, and students with IEP's Etc.

### **ESSER – Emergency and Secondary School Emergency Relief Fund**

**ESSER I.** Established by the Coronavirus Aid, Relief, and Economic Security (CARES) Act on March 27, 2020

**ESSER II.** Established by the Coronavirus Response and Relief Supplemental Appropriations (CRRSA) Act on December 27, 2020

**ESSER III.** Established by the American Rescue Plan (ARP) Act on March 11, 2021.

**Learning Loss - 20% of the funds** received under ESSER III must address the issue of lost instructional time due to the pandemic, or what Oregon has called “unfinished learning.” There are a wide variety of activities that count as addressing unfinished learning, including activities that improve teaching and learning generally, activities to extend learning time (e.g., summer learning, after school programs), and activities that engage parents and community in supporting student learning.

## **GLOSSARY OF TERMS**

### **High School Success - Measure 98**

High School Success is a fund initiated by ballot Measure 98 in November 2016. The intent of High School Success is to improve student progress toward graduation beginning with grade 9, increase the graduation rates of high schools, and improve high school graduates' readiness for college and career. Funding is provided to establish or expand programs in three specific areas:

- Dropout Prevention
- Career & Technical Education
- College-Level Education Opportunities

### **IDEA - Individuals with Disabilities Education Act**

The major federal law that creates and defines the right to individualized special education for many children with disabilities.

### **IEP – Individualized Education Plan**

The individualized education program is a basic and essential component of IDEA. It describes the child, sets measurable educational and functional goals, and establishes the level of services that the district must provide to attain those goals.

### **Integrated Guidance / Integrated Planning for Student Success**

The goal of this framework for success is to meet the core purposes of each program while trying to create a stronger framework from which we can mark progress, look for long-term impacts, and develop the learning approach to monitoring and evaluation that is a hallmark of high-performing educational systems.

Integrated guidance works to braid the following programs:

- High School Success (HSS)
- Student Investment Account (SIA) within the Student Success Act (SSA)
- Continuous Improvement Planning (CIP)
- Career and Technical Education – Perkins V (CTE)
- Every Day Matters (EDM)
- Early Indicator Intervention Systems (EIS)

## GLOSSARY OF TERMS

### **PERS - Public Employees Retirement System**

The retirement system with three primary plans: Tier One, Tier Two, and the Oregon Public Service Retirement Plan (OPSRP) for most public service workers in Oregon, including state employees.

### **Poverty designation on ADMw**

For the Students in Poverty weight, the definition of “in poverty” is what is used by the Census for calculating SAIPE. SAIPE uses the household income and total number of household members and then uses the federal poverty threshold for that number of household members. Oregon SNAP eligibility is also based on household income and number of household members, but the threshold to qualify for SNAP is above the federal poverty level. This means that significantly more households qualify for SNAP than would be counted in SAIPE data as being in Poverty.

### **SIA – Student Investment Act**

The Student Investment Account (SIA) was established with the passage of the Student Success Act (SSA) ORS 327.175 in May 2019. The Student Investment Account (SIA) funds are non-competitive grants available to all Oregon school districts. SIA grants are established for two purposes:

(1) meeting students’ mental or behavioral health needs and

(2) improving academic outcomes and reducing academic disparities for students of color, students with disabilities, emerging bilingual students, and students navigating poverty, homelessness, and foster care and any other student groups that have historically experienced academic disparity as determined by the State Board of Education (SBE) by rule. The student groups set out in the SIA are referred to in ODE communications and guidance as “focal student groups”.

## GLOSSARY OF TERMS

### **SPED – Special Education**

The provision of education specifically designed to meet the unique needs of a child with a disability. It is the term used in the Individuals with Disabilities Education Act (IDEA) that is defined as specially designed instruction to increase the student's chances for success. The system is governed by both federal and state law, has specific funding structures and requirements.

### **SSA – Student Success Act**

The Student Success Act (SSA) was approved in 2019 as an investment in Oregon education. At the heart of the SSA is a commitment to improving access and opportunities for students historically underserved in the education system.

**The SSA has 3 components:**

1. Early Learning Account
2. Student Investment Account (SIA)
3. Statewide Education Initiatives Account

### **SSF – State School Funds**

State Revenue appropriated from the State School Fund to each school district in the form of a State School Fund grant, consisting of the positive amount equal to a general-purpose grant and a facility grant and a transportation grant and a high-cost disabilities grant minus local revenue.

### **Teacher Rating**

The teacher rating in the SSF is calculated by taking the Districts' average teacher experience minus the statewide average teacher experience. "Average teacher experience" means the average, in years, of teaching experience of licensed teachers as reported to the Department of Education.







