JEFFERSON COUNTY SCHOOL DISTRICT 509J

ADOPTED BUDGET

2026-2027



JEFFERSON COUNTY SCHOOL DISTRICT 509J

2026-27
ADOPTED BUDGET

Jay Mathisen, Superintendent

Brad Henry, Chief Financial Officer

445 SE Buff Street, Madras, OR 97741

Table of Contents

INTRODUCTION

Budget Message 1
The District 3
District Vision and School Board Goals 6
Budget Process 7
Budget Committee Members 8
Budget Calendar 9
Building the Budget 10
Budget Assumptions 23

FINANCIAL

Appropriation Level 24
Budget All Funds 25

GENERAL FUND OPERATIONS

General Fund Operations Resources 26
General Fund Operations Expenditures Function and Object 27
General Fund Operations Expenditures by Object 56

GENERAL FUND SUB FUNDS

General Fund Sub Funds Consolidated (Funds 101-119) 58
General Fund Sub Funds (Funds 101-119) 59

SPECIAL REVENUE FUND

Special Revenue Funds Consolidated (200-299) 71
Special Revenue Funds – Specific Funds 72

DEBT SERVICE FUND

Debt Service Funds Consolidated (Funds 302-304) 79
Debt Service Funds – Specific Funds (Funds 302-304) 80

CAPITAL PROJECTS FUND

Capital Projects Fund 85

ADDITIONAL INFORMATION

School Information 86
Enrollment 87
Full-time Equivalent Trends 88
Vehicle Replacement Plan (Fund 101) 89
Technology Replacement Plan (Fund 107) 91
Textbook Adoption Schedule (Fund 108) 92
Equipment Replacement Plan (Fund 109) 93
Maintenance Projects List 94
State Formula Revenue Estimate 95
Affidavit for Budget Committee Meeting 97
Minutes from Budget Committee Meeting 98
Affidavit for Budget Hearing 109
Board Resolution 110

INTRODUCTION



2026-27 Budget Message

Dear Budget Committee, families, students and members of our communities:

It is my privilege to present to you the Jefferson County School District 509J's Proposed Budget for the fiscal year 2026-2027.

The Jefferson County School District 509J was formed in 1963 and serves approximately 2700 students. Students access one of the three elementary schools, two K8 schools, one middle school, two high schools or one online school as their educational setting. 509J currently employs almost 500 full-time, part-time and substitute employees.

This proposed 2026-27 $98.8 million budget reflects the priorities set by the Board of Directors and our staff, students, families and communities. 509J is focused on the continuous improvement of student experiences and outcomes in our schools. This budget reflects our values highlighted in our Strategic Path Forward, which is a long-range path built upon three elements that define "Who We Are" in 509J: 1) Students Flourish Here, 2) We Care For Each Other, and 3) Better Every Day. Each of those "strands of our DNA" are supported by and aligned to this proposed budget.

Within the alignment to the Strategic Path Forward, this proposed budget will support continued improvement in graduation rates, rates of 9th graders finishing 9th grade "on track", student attendance and proficiency in mathematics, reading and writing, and retention of staff. We continue to pursue and deliver top quality collaboration opportunities and professional development for staff, best instructional practices in classrooms, and engagement with our communities.

FINANCIAL CONTEXT

This is the second consecutive year in which the District's budget will plan to utilize reserve funds to make up the difference between costs and revenues. Currently, we are planning this to be the second of three years that will use reserves to smooth our path to a balanced budget. This smoothing effect allows us to: 1) reduce staffing without layoffs for the second consecutive year, 2) maximize the student programming that we are able to maintain as we continue to navigate declining enrollment, increased costs for staffing, goods and services and 3) create time for added legislative action to increase funding for schools in ensuing legislative sessions that may make further cost reductions not necessary. Even as we make cost reductions, it is important to note that the District maintains a high level of elective offerings for students, small class sizes, and key support functions such as instructional coaching, reading instructors and counselors in our schools. At a time when many if not most school districts in our state have executed or are considering reductions that would eliminate many of those key roles, drastically reduce elective offerings for students, and significantly increase class sizes, our programming remains robust and rich.

BUDGET PRIORITIES

Priorities in this budget include recruiting, developing and retaining great teachers, administrators and support staff to work with students in each of our schools. Also prioritized are responsible usage of one-time dollars and strategic reserves to provide programming options for students and maintain small class sizes. This is done in service of nurturing each student as they flourish throughout their educational journey in 509J. A combination of general funds, general sub funds, grant funds and strategic initiative resources are aligned to support these priorities. As stated above, this is not a budget that is additive. However, the following are highlighted investments that will be continuing in the budget for 2026-27. As I review this list, I am reminded of how special it is that we offer each of these bulleted investments. It is accurate to note

that many of these are not possible in many school districts across our region and state.

- Sound stewardship of facility assets with a focus on increasing safety and long-term sustainability
- Smaller than historical class sizes
- Dual language (Spanish-English) program extending to grade 5 in 27-28 year
- 3 FAN advocates serving students and families
- Enhanced summer school programming for all students
- After school programming (21st Century) at no cost to families
- Music teaching in all schools
- Strong CTE programs (9) at the high school level
- Significant CTE experiences at the middle school level
- Language and cultural instruction and supports
- Instructional coaching in every school
- Counselors in every school
- A large number of college credit courses offered for high school students at no cost to the student or family

CHALLENGES

Challenges that we are mindful of as we develop and deliver on this 2026-27 budget:

- Enrollment numbers below levels in recent years, a decline of more than 300 students in the last decade
- Historic and volatile levels of inflation and impacts on costs of goods and service provision
- A major HVAC replacement/repair at one of our schools
- Staff shortages and resulting historically high increases in cost of personnel
- Recent highest historical PERS rate increases
- Uncertainty of statewide funding levels going forward

CONTIGENCY AND ENDING FUND BALANCE

District board policy calls for an 8%-15% general fund reserve balance. The proposed budget does hit that targeted reserve level. However, the proposed budget reflects significant reserve spending in order to provide the services allocated. This is done with full awareness and the intention to best use resources in this coming year to meet student needs. Without adequate funding for the years that follow, this level of service will have to be reduced going forward in order to provide a sustainable financial balance. We anticipate making reductions to staffing and other costs in the 2027-28 budget one year from now. Our analysis indicates that to be the budget that will balance revenues and costs and call for less if any reserve spending.

CLOSING STATEMENT

A second consecutive year of reductions means hard decisions in this budgeting process. With yet another year of reductions on the horizon, we remain positive and optimistic as we are still able to offer so many opportunities and experiences to students. We are grateful for past leadership that has positioned our District well to weather these challenging financial circumstances. We remain committed to doing our part and stewarding resources wisely in these current and coming years. This 2026-27 budget reflects planning that is conservative given the challenges noted even while calling for reserve spending, while focused on wise investment of funds in service of the Strategic Path Forward. Wisdom calls for sound fiscal planning as the district is facing significant pressures on uncertain levels of revenue. That conservative planning is clearly evidenced by the FTE reductions in this budget. It is our aim to steward resources wisely so that students in schools both today and for years to come in 509J have an educational experience defined by 1) Students Flourish Here, 2) We Care For Each Other, and 3) Better Every Day.

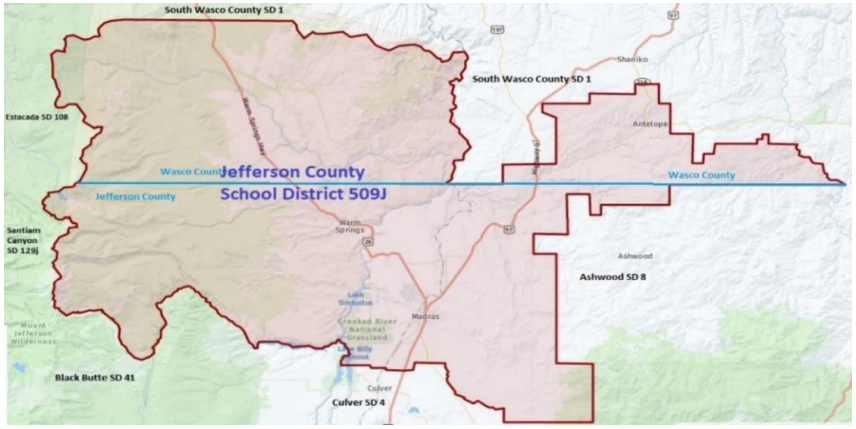
Sincerely,



Jay Mathisen
Superintendent

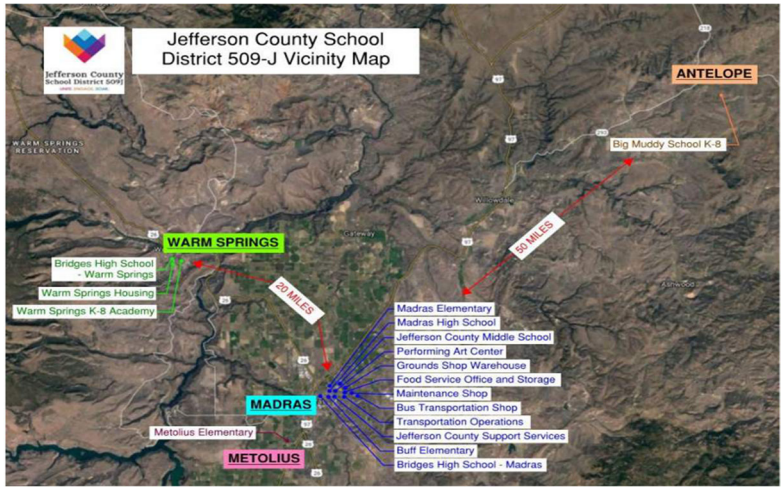
The District

The Jefferson County School District 509J, a political subdivision of the State of Oregon, was organized under provision of Oregon Statutes pursuant to ORS Chapter 332 in 1962 to provide educational services. Jefferson County School District 509J serves a large percentage of the population of Jefferson County and a small percentage of the population of Wasco County. Jefferson County covers 1,791 square miles, located in the north central part of the state of Oregon just east of Mount Jefferson after which the county was named. The District serves a portion of the county's approximately 25,000 people and 9,000 households. The District office is located in the Jefferson County seat of Madras and also serves students from Metolius, Warm Springs, Simnasho, Gateway, Willowdale, and Antelope.



The two Counties owe much of their agricultural prosperity to the railroad which was completed in 1911, and to the development of irrigation projects in the late 1930s. Agriculture is the predominant source of income, with vegetable, grass and flower seeds, garlic, mint and sugar beets cultivated on some 60,000 acres of irrigated land in Jefferson County. Jefferson and Wasco Counties also have vast rangelands and with 300 days of sunshine and a low yearly rainfall, fishing, hunting, camping, boating, water-skiing, and rock hunting are major tourist activities.

The major landowners in Jefferson County are the Forest Service, which manages National Forest System Lands that comprise 24% of the county, and the Confederated Tribes of Warm Springs – Warm Springs Reservation which comprises 21% of the county.



Under Oregon state law, a school district is a municipal corporation empowered to provide elementary and secondary educational services for children residing within its boundaries. The District performs this responsibility by building, operating, and maintaining school facilities; developing and maintaining approved educational programs for all students; and transporting and feeding students in accordance with district, state, and federal programs. The District operates as a tax-exempt, financially independent entity under Section 170 of the Internal Revenue

Code. The school board is accountable for all fiscal matters that significantly influence delivery of services.

The District provides a full range of educational services to about 2,630 students in grades kindergarten through twelve. Total enrollment has remained relatively flat until the last several years where we are not recovering to the point where we were prior to the pandemic. Students attending the Jefferson County School District are diverse, with 30% of the district wide student body identified as Native American, 38% Hispanic, 29% White and 3% other race or ethnicity. Approximately 16% of the overall student population are English Language Learners (ELL), 18% are on an Individualized Education Plan (IEP), and 100% of students qualify for the Free Meal Program under Community Eligibility. District facilities include three elementary schools, two K-8 schools, one middle school, one K-12 online school, and two high schools, plus administrative and support services buildings.

Jefferson County School District 509J is committed to seeing every student realize their full potential while receiving a top-tier education. Our mission is: Uniting to Empower Culturally-Enhanced Learners to Shape the World. Our small Central Oregon community is rich in culture and beauty, providing some of the greatest assets Oregon has to offer. You'll find breathtaking views, an abundance of outdoor activities, and plenty of unique and enriching community events. It's the perfect place to make an impact on the world, one student at a time.

The School Board

School board members are volunteers and serve "at large"; they reside within the District's boundary and represent all students in the District rather than a specific geographic area or school boundary. The primary role of the school board is to establish policies that give the District direction to set priorities and achieve its goals. This is accomplished in partnership with the superintendent who implements policies and programs to meet the learning needs of all students. The school board also hires and evaluates the superintendent and adopts and oversees the annual budget.

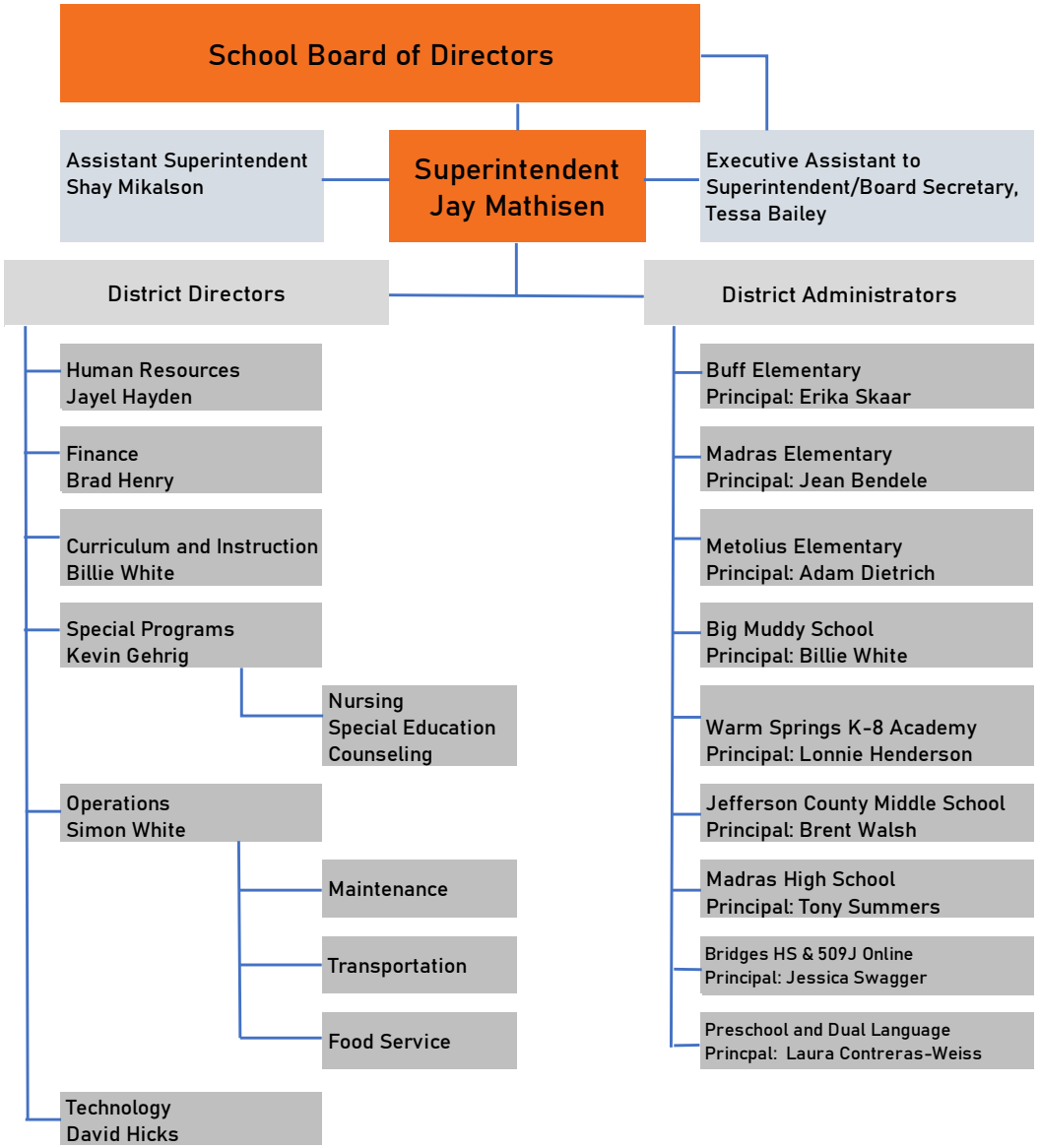
District Leadership

Superintendent ..... Jay Mathisen
Assistant Superintendent ..... Shay Mikalson
Chief Financial Officer ..... Brad Henry
Human Resources ..... Jayel Hayden
Curriculum and Instruction ..... Billie White
Technology Services ..... David Hicks
Operations ..... Simon White
Special Programs ..... Kevin Gehrig
Dual Language and Early Learning ..... Laura Contreras Weiss

School Leadership

Buff Elementary School Principal ..... Erika Skaar
Madras Elementary School Principal ..... Jean Bendele
Metolius Elementary School Principal ..... Adam Dietrich
Big Muddy K-8 School Principal ..... Billie White
Warm Springs K-8 Academy Principal ..... Lonnie Henderson
Jefferson County Middle School Principal ..... Brent Walsh
Madras High School Principal ..... Tony Summers
Bridges High School ..... Jessica Swagger

District Organization Chart



District Vision and School Board Goals

The District is committed to the success of every student in each of our schools. The District is committed to providing every student access to excellent educational opportunities, helping every student achieve academic growth, and doing what it takes to help every student graduate. These goals guide staff in developing measurable outcomes and action plans, and are reflected in the Strategic Path Forward.



The Budget Process

The District's budget is a planning tool that matches the financial, material, and human resources available with requirements to meet the school board's goals and strategies. It also includes information about the organization, and identifies the policy direction under which the budget was prepared. Although a budget is often discussed as a financial document, the budget is mainly the result of many different planning processes that determine the direction of the District.

The District annually prepares a budget in accordance with requirements prescribed in Oregon's Local Budget Law, which is designed to establish standard procedures for preparing, presenting, and administering the budgets of Oregon's local governments; encourage citizen involvement in the preparation of the budget before its final adoption; provide a method of estimating revenues, expenditures, and approved taxes; institute a method for control of revenues and expenditures that promotes efficiency and economy when using public funds; and encourage citizen involvement.

The objective of the District's budgetary controls is to ensure compliance with legal provisions embodied in the annual appropriated budget adopted by the school board. Activities of the general fund, special revenue funds, debt service funds, and capital project funds are included in the annual appropriated budget. The level of budgetary control (i.e., the level at which expenditures cannot legally exceed the appropriated amount) is established by major function level within each fund.

If the District receives unanticipated revenues or a change in the financial plan is required, a supplemental budget may be adopted by the school board to authorize a change in the budget within the fiscal year. Transfers of appropriations between budget categories must also be authorized by a resolution of the school board.

STAFFING ALLOCATION AND RESOURCES

As employee compensation is the biggest single expense incurred by the District, staff works closely to ensure that all school staffing is aligned with student enrollment. In addition to staffing and compensation, the District also allocates additional discretionary funding to each school. These funds are allocated based on student enrollment. These funds allow school leaders the flexibility required to address their own individual school environment challenges in ways that they determine will be most effective.

Special Education and English Language Acquisition staffing is allocated to schools based upon the individual needs of each school's student population. Specific federal grant dollars and other state grant monies are allocated by enrollment and certain at-risk factors and these funds are used by schools to provide supplementary support to their educational programs.

BUDGET COMMITTEE

The budget committee consists of the members of the school board and an equal number of citizens at large. The citizens are appointed by the school board and serve three-year terms. Terms are staggered so that, as near as practicable, one-third of the appointive members' terms end each year.

The budget committee reviews the proposed budget and receives testimony from patrons. Based on public testimony and other input, the budget committee can revise the budget. The budget committee concludes its work by recommending a budget and a tax levy. The recommended budget then moves to the school board for final public input and adoption by June 30.

Budget Committee Members

ELECTED MEMBERS

Laurie Danzuka	Position 1	Term ends: 06/30/2029
Regina Mitchell	Position 2	Term ends: 06/30/2029
Jacob Struck	Position 3	Term ends: 06/30/2029
Courtney Snead	Position 4	Term ends: 06/30/2027
Kevin Richards	Position 5	Term ends: 06/30/2027

APPOINTED MEMBERS

Demus Martinez	Position 6	Term ends: 06/30/2028
Sean Gallagher	Position 7	Term ends: 06/30/2026
Marissa Wilson	Position 8	Term ends: 06/30/2026
Melissa Irvine	Position 9	Term ends: 06/30/2028
Vacant	Position 10	Term ends: 06/30/2026

2026-27 Budget Calendar

April 13, 2026	**BUDGET COMMITTEE WORK SESSION** • Budget Workshop and discussion on projected budget for the District.
April 22, 2026	Publish Notice of Budget Committee meeting in the "Madras Pioneer" (ORS 290.426(5)). (Notice to be published twice, not less than 5 days nor more than 30 days prior to the meeting – April 22, 2026 and April 29, 2026)
May 1, 2026	Proposed Budget Document Completed
May 11, 2026	**FIRST BUDGET COMMITTEE MEETING** • Elect presiding officer and alternate presiding officer (ORS 294.414). • Receive Budget Message and Proposed Budget Document (ORS 294.403). • Receive questions and comments from citizens.
May 18, 2026	**SECOND BUDGET COMMITTEE MEETING (if needed)** • Budget Committee holds public meeting if needed. • Receive questions and comments from citizens.
May 27, 2026	Publish Notice of Budget Hearing in "Madras Pioneer" (ORS 294.448) (Notice to be published once, not less than 5 days nor more than 30 days prior to the budget hearing)
June 8, 2026	**REGULAR SCHOOL BOARD MEETING** • Public hearing on the 2026-27 budget (ORS 294.453). • Resolution to adopt the budget, make appropriations, categorize and impose taxes.
July 15, 2026	Submission of tax certification form and resolutions to the Jefferson County and Wasco County Assessors. Submission of Budget Document to Oregon Department of Education.
August 15, 2026	Submission of electronic budget to the Oregon Department of Education.

Building the FY2026-27 School Year Budget

This narrative provides the reader of this budget document insight into how Jefferson County School District 509J' proposed budget is built, including major assumptions used. As a school District, everything we do has students at the center, including our annual budget. The annual budget is one of many tools employed to help with the District's Strategic Path Forward.

The District's budget is a planning tool that matches the financial, material, and human resources available with requirements to meet the school board's goals and strategies. The budget is the result of many different planning processes that determine the direction of the District. The District annually prepares a budget in accordance with requirements prescribed in Oregon's local budget law (Chapter 294 of the Oregon Revised Statutes), which establishes standard procedures for preparing, presenting, and administering the budgets of Oregon's local governments. Local budget law encourages citizen involvement in the budget process before its final adoption. Building the budget includes estimating revenues, expenditures, and proposed taxes; and provides a method for control of resources/revenues and requirements/expenditures of public funds.

Building the budget involves making assumptions to estimate what resources are available and how those resources will be used. While the budget process is an on-going cycle, the annual process generally starts in December when estimates for the next fiscal year are submitted to the Oregon Department of Education, and ends with the adoption of the budget by the Board before July 1, the start of the new fiscal year.

Oregon's biennial budget cycle is a significant part of the assumption making process. In years that the State Legislature is creating the State's biennial budget, often we are left to make informed guesses as to the level of funding in the state school fund. In the off years, the funding is somewhat more certain. Another factor in the assumption making process is the status of our contracts with employees. In years that we are in discussions with the employee associations, the assumptions are much more fluid and more challenging to integrate into the budget assumptions.

FY2026-27 is the second year of the 2025-27 biennium and there is some certainty regarding the formula revenue in Oregon. There continues to be some uncertainty regarding federal funding. In addition, the agreements with our classified and certified employee groups are through June 30, 2027 and June 30, 2028, respectively. Salaries and benefits are by far the largest budgeted expenditure each year.

How do we build the annual budget?

Oregon Local Budget law requires a balanced budget. The two sides to the budget equation are resources and requirements.

Resources (revenues) = Requirements (expenditures)

Student enrollment is the primary variable on both sides of the budget equation. Oregon's state funding formula uses student enrollment as the main driver and enrollment is used extensively for staffing decisions.

School budgets are organized according to the classification of accounts in the "Oregon Department of Education's Program Budgeting and Accounting Manual for School Districts". According to ODE, these are considered program budgets.

Chart of Accounts - Framework

Oregon Budget Law (ORS 294) specifies a process and format for a district's annual budget preparation and presentation. The Oregon Department of Education, through the administrative rule process, adopts a chart of accounts that is used to classify revenues and expenditures. These account codes are approved by the Oregon Department of Revenue.

The accounting code structure is designed to provide consistent classification of expenditures to allow valid spending comparisons among schools and districts. The Program Budgeting and Accounting Manual is written to approach conformance with Generally Accepted Accounting Principles (GAAP), a uniform minimum standard of, and guideline for, financial accounting and reporting. Account classifications are designed to provide meaningful financial management information to its users.

Achieving consistency in budgeting and financial reporting enhances our ability to present a clear picture of the District's financial condition. Financial information that is consistently presented in a simple and straightforward format will be readily understood by the public, and provide a sound basis for decision-making.

In governmental accounting systems and for budgeting purposes, the District's financial structure is built by funds, a fiscal and accounting entity with self-balancing accounts set aside to carry on a specific activity or to meet certain objectives in accordance with a specific regulation. The General Fund is used for everyday operations. The most common reason for establishing a special fund is to account for a revenue source whose use is limited to a particular kind of expenditure. Other fund types include Special Revenue, Long-Term Debt Service, Capital Projects and Trust Funds.

The budget document uses the account classification system prescribed by ODE. The proposed budget classifies two basic types of financial activity within funds: (1) resources (revenues) and (2) requirements (expenditures). For each type of transaction, the specific account code is made up of a combination of classifications called dimensions. Each dimension describes one way of classifying financial activity. The dimensions used in the proposed budget are:

Resources/Revenues:
Fund: xxx
Source: xxxx
For example, revenue from the State School Fund in the General Fund would be classified as:
Fund: 100 – General Fund
Source: 3101 – State School Fund

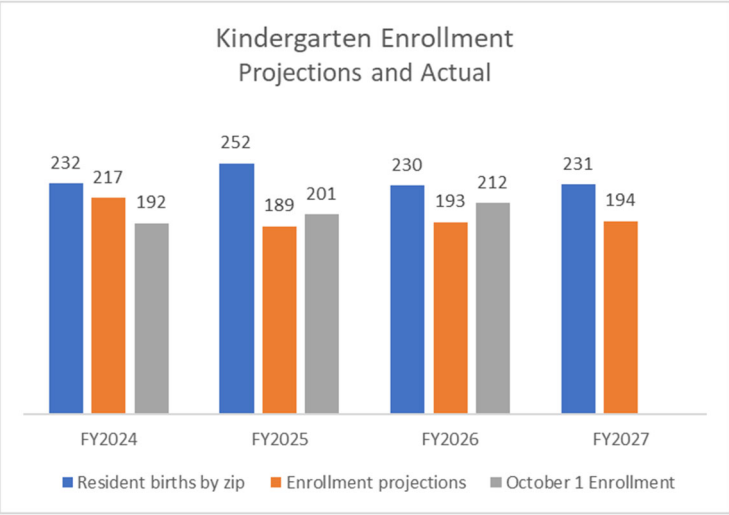
Requirements/Expenditures:
Fund: xxx
Function: xxxx
Object: xxxx
For example, expenditures for the salary of a first-grade school teacher in the General Fund would be classified as:
Fund: 100 – General Fund
Function: 1111 – Primary, K-5 Programs
Object: 0111 – Licensed Salaries

Student Enrollment

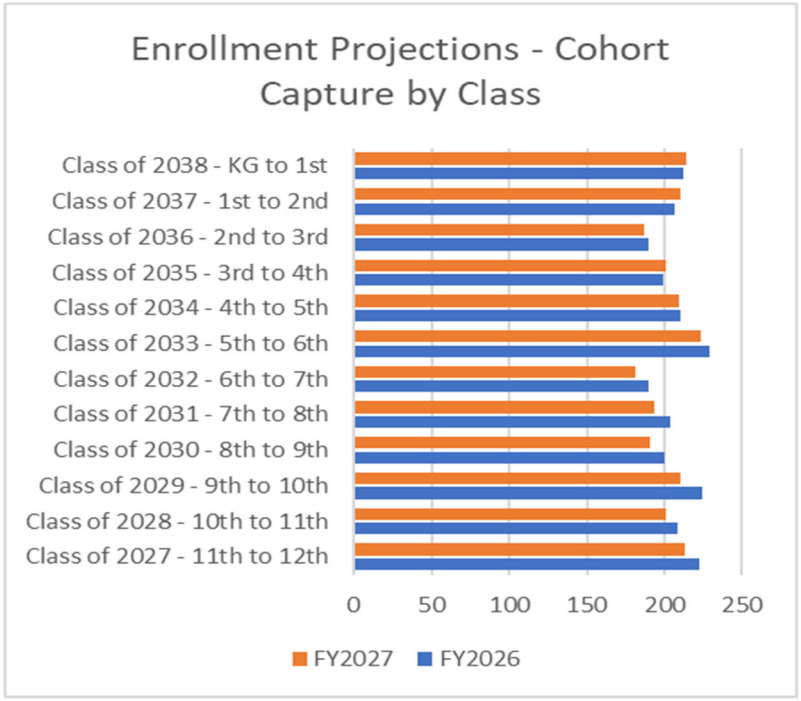
The District's budgeted resources and requirements are based on student enrollment. A major component of the District's State School Fund allocation, the primary source of funding, is calculated on the basis of the number and type of students enrolled. The FY2026-27 projected enrollment for Jefferson County School District 509J is 2,627, a decrease of 72 students compared with enrollment of 2,699 on October 1, 2025.

Enrollment projections are further refined by grade and school. To accomplish this, the District develops annual enrollment projections using two types of information – birth rates and cohort survival rates.

Kindergarten projections are generated using birth rates and the District's "capture" rates of eligible births in Jefferson and Wasco Counties. For FY2026-27 the kindergarten class is projected to be 194, a decrease of 18 students compared with the October 1, 2025 count.



Cohort capture is a commonly used demographic technique that looks at the number of students in a given grade (called a "cohort"), and determines how many of those students will move up to the next grade or school level. Cohort capture in a given area is affected by in- and out-migration of families in response to economic climate, the type of housing available (i.e. single-family units vs. multiple-family units) and general mobility of the population.



Resources/Revenues

In the FY2026-27 budget, more than 89 percent of revenues in the General Fund Operations, approximately $40,600,000, is determined by the State School Funding Formula. The State School Funding Formula is designed to equalize funding for K-12

education across school districts and education service districts. Jefferson County School District 509J is essentially funded at the same amount per student as Redmond, Culver, or Portland.

The State School Funding Formula is comprised of state appropriations, local property taxes, county school funds, common school fund and a few other miscellaneous items. Local property tax rates are permanently set in statute and the permanent rate for Jefferson County School District 509J is $4.5871 per $1,000.

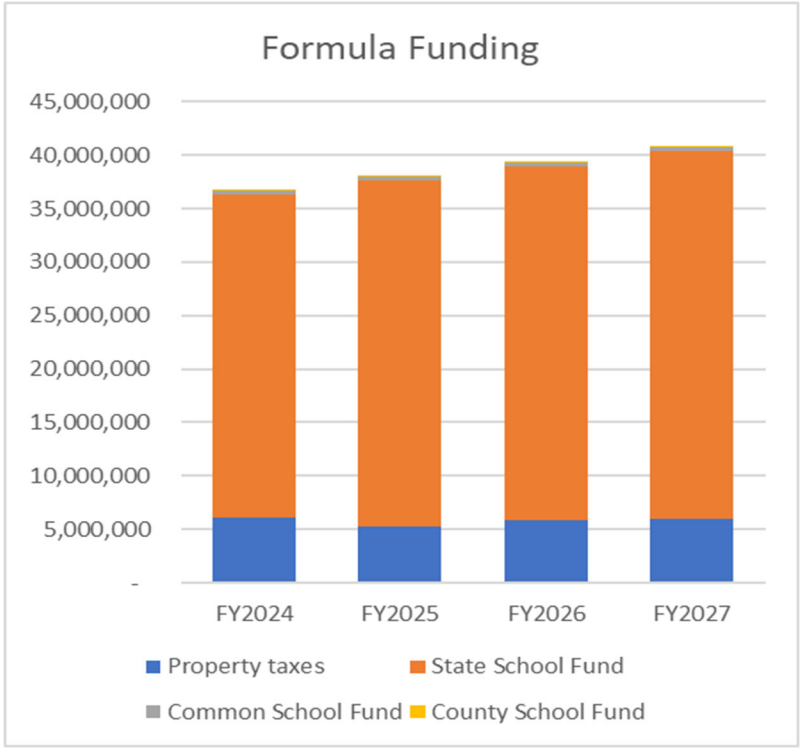
The State School Fund component of the formula revenue is $11.36 billion for the 2025-27 biennium, an increase of 11.4% from the prior biennium. In the 2025-27 biennium, the State School Fund will be allocated 49% to the 1st year and 51% to the 2nd year of the biennium. This is a good place to remind the reader of how the state school fund formula works. The state appropriation amount is adjusted for any changes in the funding from property taxes, common school fund or county school fund (local resources). That formula looks like:

Local resources
\+ State appropriations
= Total funding from the State School Formula

Local resources +1
\+ State appropriations -1
= Total funding from the State School Formula

Local resources -1
\+ State appropriations +1
= Total funding from the State School Formula

The calculation of the State School Formula includes "Average Daily Membership – Weighted" (ADMw) and the cost of student transportation. The following chart shows the formula revenue from FY2024 through projected FY2027.



Following is a little background on the "Average Daily Membership – Weighted" (ADMw) used in the State School Fund Formula. ADMw measures the variations of student enrollment as students enter and exit our schools. One of ODE's enrollment benchmarks for student enrollment is the number of students enrolled on October 1 of a given school year. That enrollment benchmark is at a single point in time compared with ADMw that is more of an average enrollment over the school year. For example, if a student attends one of our schools for the first semester and withdraws in the second semester to enroll in another district, we would receive half of the annual funding for that student. The weighted portion of ADMw is designed to allocate additional resources for students requiring more intensive services, such as students on an

individualized education plan (IEP), students in poverty, and students where English is not their first language. Student transportation costs are part of the formula and the transportation reimbursement rate for Jefferson County School District 509J is 70 percent of approved costs.

Other resources in the General Fund Operations Subfund include federal impact aid, investment earnings, indirect charges to grants, and expenses reimbursed by others. The ending fund balance from the previous year is also included in resources available for the current year.

This FY2026-27 budget is built on a State School Fund allocation of $11.36 billion for the 25-27 biennium and a 51% allocation in year two. In addition, the state is projecting a 4% increase in state-wide local revenues per year of the biennium, which include property taxes. At this formula funding level the new revenues are not enough to cover the expenditures. We have reduced positions through attrition as well as made reductions to the non-personnel budgets to limit the amount of reserves necessary to balance the budget. This budget includes an ending fund balance in the general fund of 10%, within the target range of 8%-15%.

Requirements/Expenditures

Oregon Budget Law (ORS 294) specifies the format for a district's annual budget presentation by program. Programs, also referred to as functions, are groups of activities to accomplish a major service. In the General Fund Operations Subfund the functions include:

1000 – Instruction
Activities dealing directly with teaching of students. Teaching may be provided for students in a school classroom, in other locations such as a home or hospital, or in other co-curricular learning situations.

2000 – Support Services
Administrative, technical, personal (such as guidance and health) and logistical support to facilitate and enhance instruction.

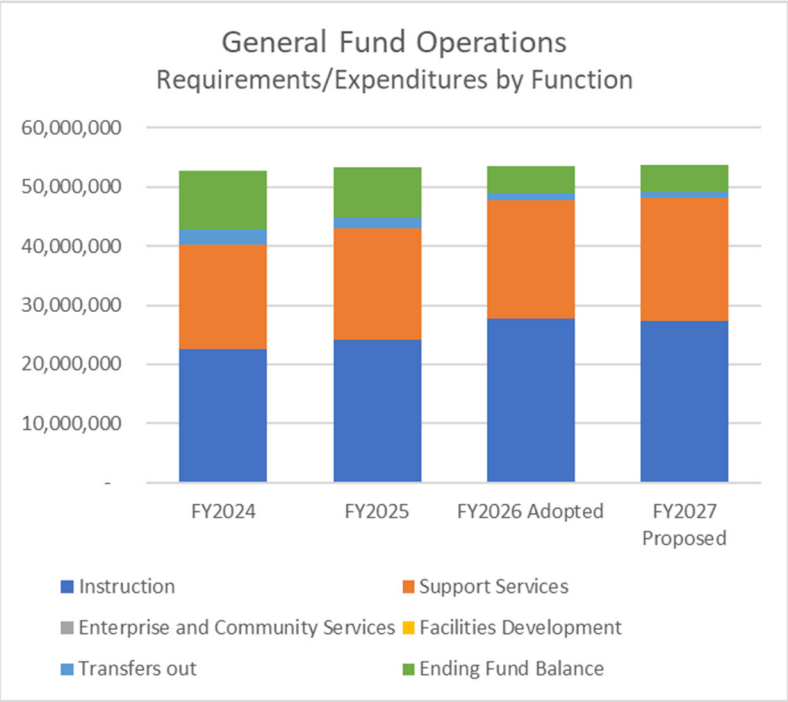
3000 – Enterprise and Community Services
Programs where the costs of providing goods or services to the students or general public are financed or recovered primarily through user charges and community programs.

4000 – Facilities Acquisition and Construction
Used for the acquisition of land, new building construction, major remodeling, installation or extension of service systems, equipment and other site improvements.

5000 – Other Uses
Activities in this classification include current debt service payments and transfers between funds.

6000 – Contingency
Appropriations for expenditures which cannot be foreseen and planned in the budget process because of an occurrence of an unusual event.

7000 – Unappropriated Ending Fund Balance
An estimate of funds needed to maintain operations of the school district from July 1 of the ensuing fiscal year and the time when sufficient new revenues become available to meet cash flow needs.



Major object code levels include:

0100 – Salaries
Amounts paid to employees of the district who are considered to be in positions of a permanent nature or hired temporarily.

0200 – Associated Payroll Costs
Amounts paid by the district on behalf of employees including payroll taxes, PERS and health insurance.

0300 – Purchased Services
Services which, by their nature, can be performed only by persons or firms with specialized skills and knowledge. Services include architects, engineers, auditors, lawyers and consultants.

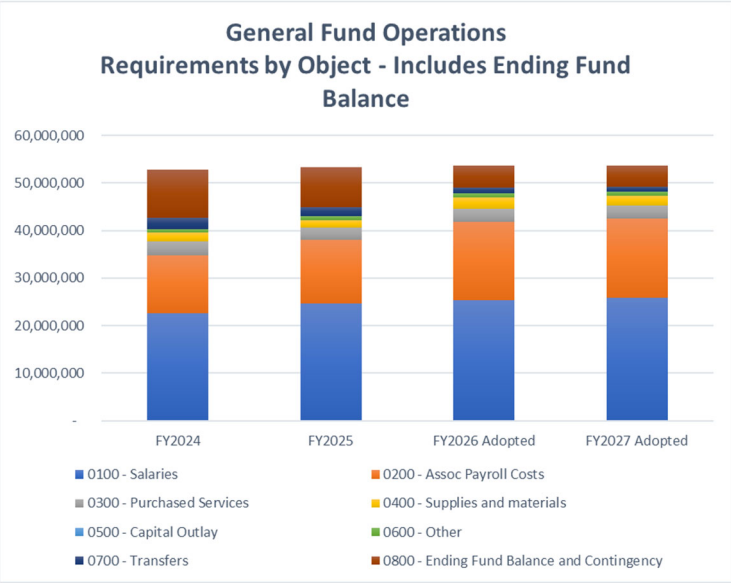
0400 – Supplies and Materials
Amounts paid for material items of an expendable nature that are consumed, worn out, or deteriorated by use; or items that lose their identity through fabrication or incorporation into different or more complex units or substances.

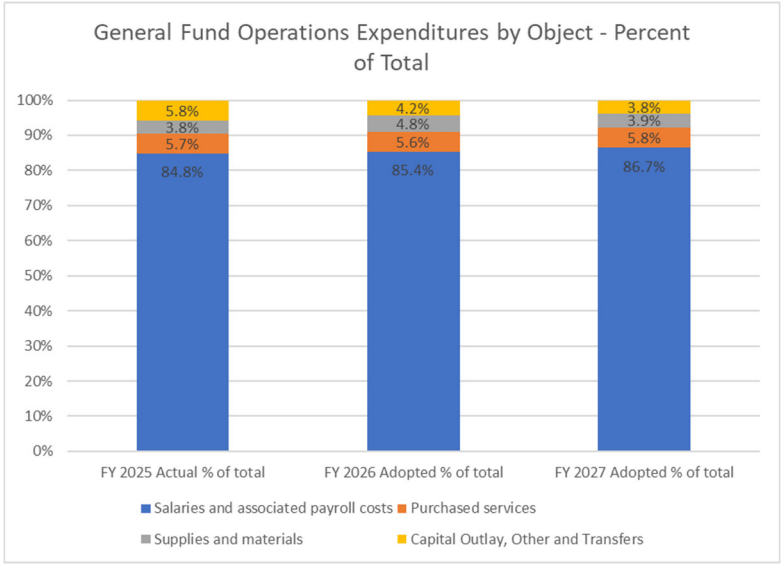
0500 – Capital Outlay
Expenditures for the acquisition of fixed assets or additions to fixed assets. They are expenditures for land or existing buildings; improvements of grounds; construction of buildings; additions to buildings; remodeling of buildings; initial equipment; additional equipment; and replacement of equipment.

0600 – Other
Amounts paid for goods and services not otherwise classified above. This includes expenditures for the retirement of debt, the payment of interest on debt, and the payment of dues and fees.

0700 – Transfers
This is an accounting entry used to move monies between funds.

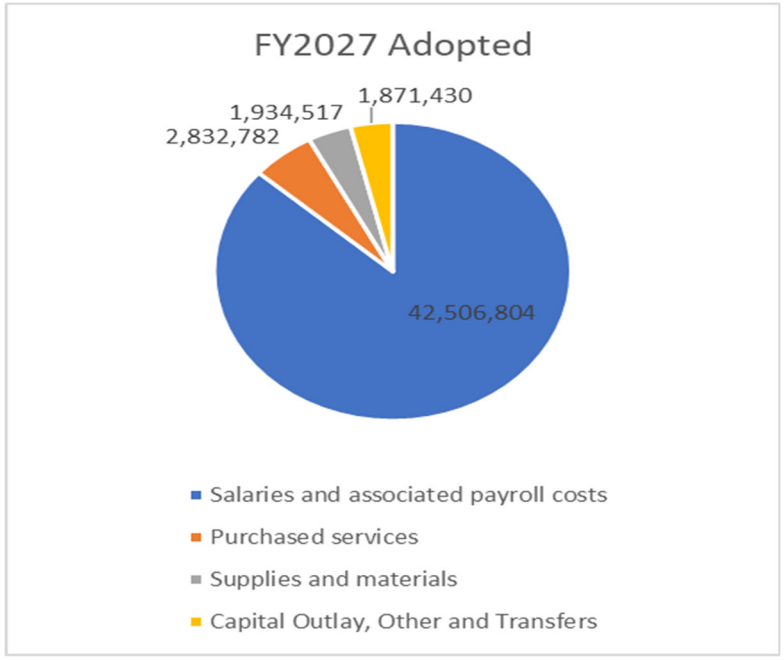
0800 – Other uses of funds
Amounts set aside for operating contingencies for expenditures or reserved for the following year (ending fund balance).





Personnel costs are by far the biggest part of the budget and, in this regard, the FY2026-27 Budget looks very similar to the FY2025-26 Budget.

Personnel costs represent about 87 percent of the General Fund Operations total expenses. This includes salary as well as the "load" that comes with salary costs. The load includes: PERS, payroll taxes, health insurance, and worker's compensation insurance. PERS, payroll taxes and worker's compensation are statutorily mandated.



A significant portion of the District's workforce is allocated based on student enrollment. For example, the target class-size in the 1st grade is 22 students to one teacher. Each grade has a class-size target as shown in the following chart:

Teachers

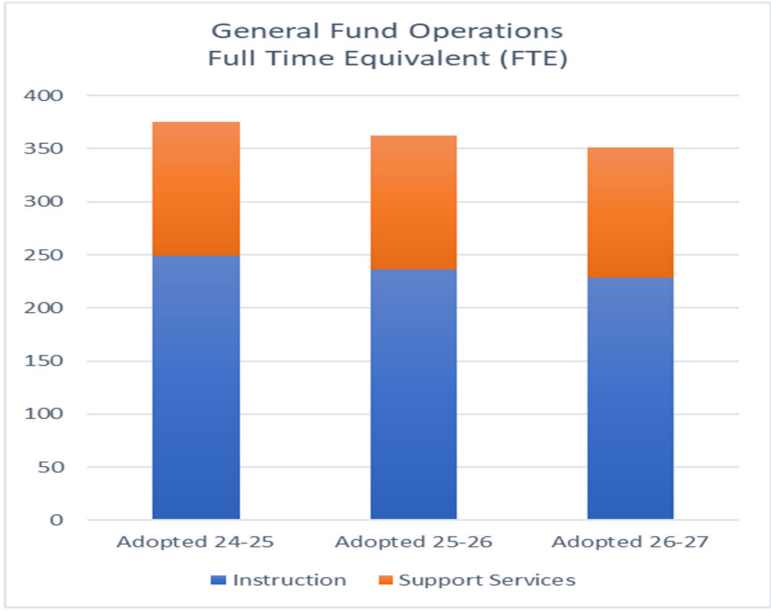
Grade	Ratio	Average Class-size Target
KG-2nd	22.0:1	22.0
3rd-5th	26.0:1	26.0
6th-8th	21.4:1	25.0
9th-12th	24.0:1	28.0

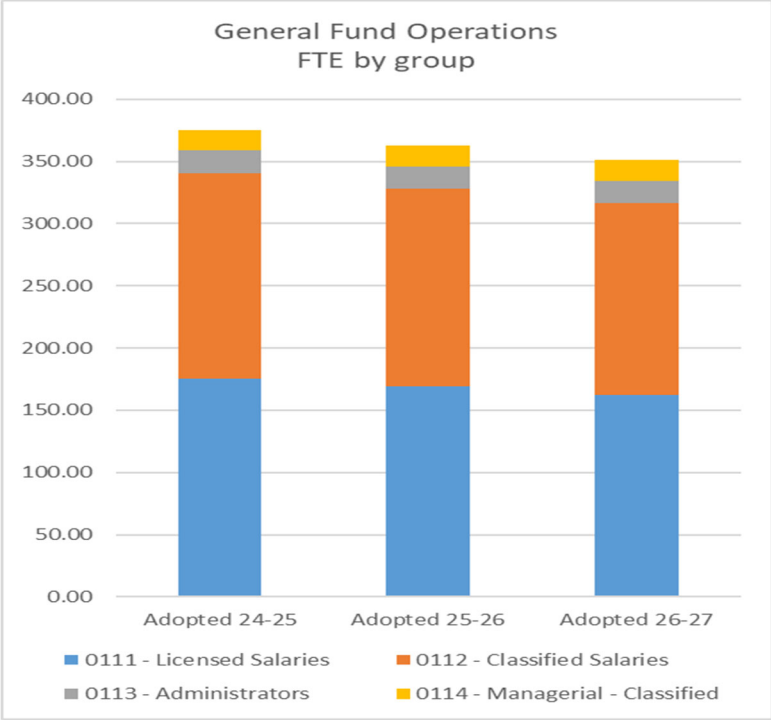
Counselors

Grade	Enrollment	Ratio
Elementary and K-8	250-450	1 FTE
Elementary and K-8	451-649	1.5 FTE
Elementary and K-8	650+	2 FTE
Middle and High	All	300 : 1

The FY2026-27 General Fund Operations budget includes 351 full-time equivalent (FTE) staff members, a decrease of about 12 FTE. The decrease in FTE is primarily in instructional and support staff due to a decrease in enrollment.

The following charts shows a breakdown of FTE by year and by group:





Once staffing levels are determined, the Business Office builds a model to calculate personnel costs. The model is built incrementally in a series of steps starting with a snapshot of staffing in January, 2026. Subsequent steps advance people on the salary schedule and add/remove positions. The model calculates salaries and associated payroll costs including PERS and health insurance.

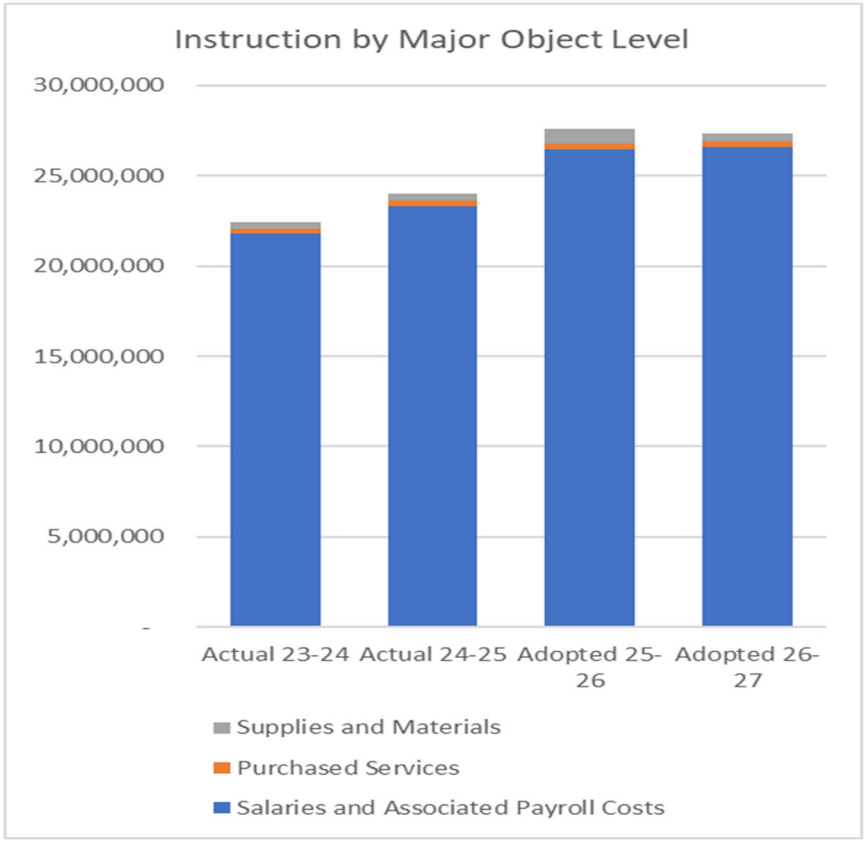
New PERS rates are effective with the 2025-27 biennium. The FY2026-27 PERS employer rates are 17.10% for Tier 1&2 and 13.92% for OPSRP. With the cost of our PERS bonds the rates climb to 28.7% and 25.52%, respectively. PERS rates are projected to continue increasing over the next few biennia.

PERS Rates:

Biennium	Tier 1/2 with bonds	OPSRP GS with bonds
2019-20	29.24%	23.79%
2020-21	29.05%	23.60%
2021-22	28.67%	25.56%
2022-23	18.88%	16.04%
2023-24	17.92%	15.08%
2024-25	18.52%	15.68%
2025-26	28.70%	25.52%
2026-27	28.70%	25.52%

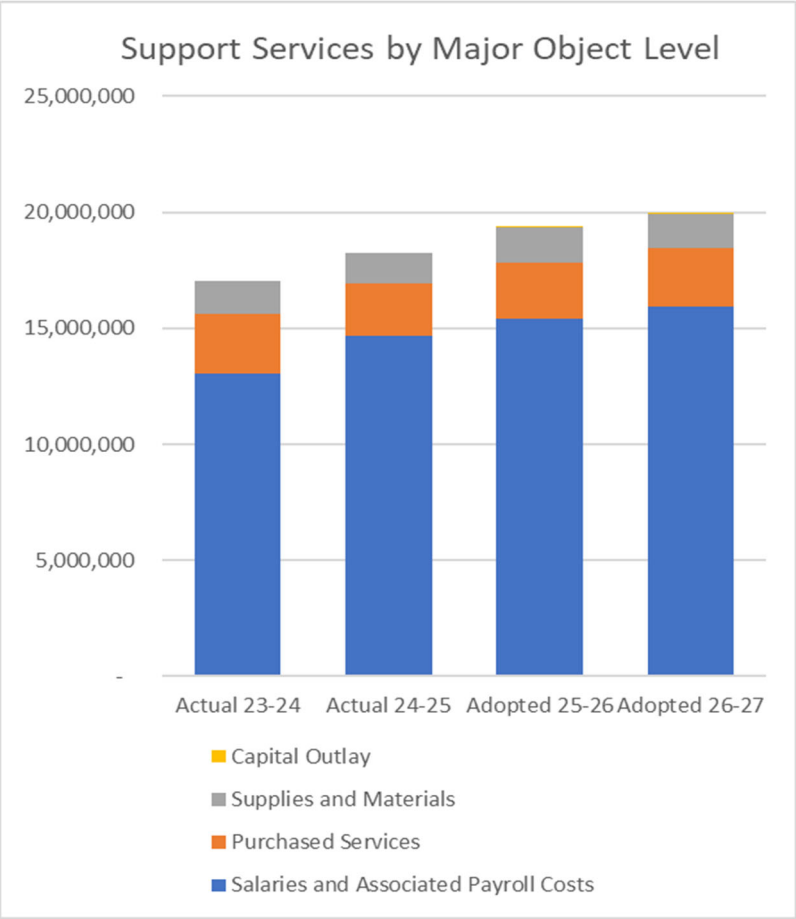
Instruction

The FY2026-27 proposed budget includes $27.4 million for Instruction in the General Fund Operations Subfund. This is a decrease of about $250K compared with the FY2025-26 budget. About 97% of the instruction budget is related to people.



Support Services

The FY2026-27 budget includes $19.9 million for Support Services in the General Fund Operations Subfund. This is an increase of about $600K compared with the FY2025-26 budget. About 80% of the Support Services budget is related to people.



Assumptions for Significant Non-Personnel Items

Utilities, Buildings and Grounds – the FY2026-27 budget assumes the operation of three elementary schools, two KG-8 school, one middle school, two high schools and an online school.

Property and Liability Insurance – We have budgeted for an increase of 15%-20% in premiums as suggested by Pace and our agent.

Utilities – We have budgeted to allow for increases in all utilities.

Athletics – We had been underbudgeting athletics at the high school for a number of years. We corrected this in 2025-26. For 2026-27 we have decreased the non-personnel athletic budget similar to all other discretionary budgets.

Instructional materials – New curriculum, adoption materials, and the cost of digital instructional materials are budgeted in the Textbook Replacement Subfund. Besides ongoing costs, we expect to complete the social studies adoption.

Student Success Act

In May 2019, Oregon passed the historic Student Success Act (SSA). SSA provides public school districts with an opportunity to invest more fully in an education system that helps to ensure every student realizes their dreams for the future. This statewide investment will bring Oregon closer to the Quality Education Model funding that our students and staff deserve and make Oregon's education system more competitive nationwide.

The Student Success Act's general resources are separated into three investment accounts: Early Learning Account, Student Investment Account, and Statewide Initiatives Account. The investment from the Student Investment Account (SIA), High School Success (HSS) and Early Literacy is expected to total approximately $4 million for the FY2026-27 budget year.

The chart below shows the FTE included in the budget that will be funded through these three programs.

SIA funds FTE	
Certified School Counselors	6.0
District-wide Behavior Specialists	3.0
School Instructional Coaches and Expanded Learning	1.6
Liaisons	3.4
Elementary Music Teachers	3.0
Health Room Assistants	2.9
Family Access Network Advocates	3.0
Total	22.9
High School Success FTE	
Career and Technical Education Teachers	3.5
Graduation Coaches/Liasons/Future Center	1.0
Total	4.5
Early Literacy FTE	
School Instructional Coaches	1.6
EA - High Dosage Tutoring	1.5
Total	3.1

Debt Service

Districts may levy taxes for the repayment of bonded debt upon voter approval. Tax levies for bonded debt fall outside of the limits of Measure 5. Measure 50 limited the use of bonded debt to funding capital construction and improvements and prohibited using the bonds to finance the purchase of equipment or maintenance and routine repairs.

The 2009 state legislature approved a provision of the Oregon Constitution which effectively expanded the range of the qualifying uses of bond proceeds by re-defining “capital costs” as costs of land and of other assets having a useful life of more than one year, including costs associated with acquisition, construction, improvement, remodeling, furnishing, equipping, maintenance or repair. Bonds may not be used to pay for the costs of routine maintenance or supplies.

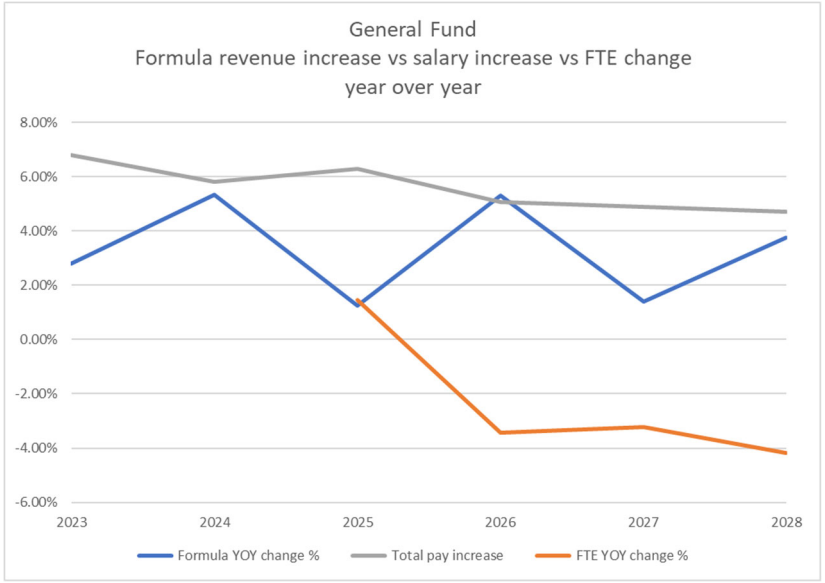
In November, 2021, voters approved a general obligation bond issue in the amount of $24.0 million for health, safety, security improvements, to update and repair aging facilities and expand vocational opportunities and early learning. The District issued the full $24 million in bonds in February, 2022.

In February, 2020 the District completed a refunding of our 2013 General Obligation Bond. This refunding will save the taxpayers over $1 million over the term of the debt.

So, where are we heading, financially?

These are certainly interesting, challenging times for our district. We have been using reserves in the general fund to balance the budget. At the same time, we have been reducing expenditures to bring our costs more in line with our revenues. Fortunately, we have had reserves to allow us to do this in multiple steps which has allowed for position reductions through attrition. The 2026-27 Budget reflects “step two” in this multi-step process.

For the 2026-27 year the formula revenue is projected to increase just less than 2%. This comes after a number of years of increases between 1%-5%. Over those same years our salaries (including step increases) have increased at a much faster pace than our revenues, as shown in the following chart:



All general fund sub-funds
Ending reserves over time

Fund	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Actual	2025-26 Estimated	2026-27 Adopted	2027-28 Projected
100 - Operations	9,312,418	9,476,900	9,301,000	9,586,692	10,048,968	8,512,753	5,500,000	4,568,429	4,718,398
101 - Transportation	1,699,964	1,840,728	2,152,688	2,165,242	1,918,151	1,653,829	990,000	540,000	540,000
102 - Wellness	16,613	16,588	28,606	10,233	3,741	-	-	-	-
104 - WS Housing	73,271	37,251	76,420	115,170	143,622	159,008	180,000	171,000	171,000
105 - PAC	-	-	19,453	11,647	33,783	64,730	80,000	-	-
106 - Furniture Replacement	43,882	119,266	72,043	56,480	65,862	73,593	70,000	25,000	25,000
107 - Technology Replacement	794,532	1,185,272	1,095,551	1,206,198	1,244,481	1,313,487	1,190,000	823,970	853,970
108 - Textbooks	1,638,981	1,797,981	1,800,275	1,488,189	1,584,461	1,540,259	990,000	390,000	390,000
109 - Equipment Replacement	555,444	613,156	541,971	518,856	594,049	334,561	150,000	11,000	11,000
110 - Maintenance and Repair	1,879,482	1,858,452	2,329,578	3,470,211	5,279,355	4,803,330	4,400,000	2,021,185	1,521,185
111 - PERS	257,250	255,100	255,100	255,100	255,100	255,100	255,100	255,100	255,100
118 - Stabilization	-	1,919,432	2,619,432	3,219,432	4,769,432	4,324,788	4,324,788	1,667,802	500,000
119 - WS Building	426,334	426,334	426,334	426,334	426,334	426,334	426,334	-	-
Totals	16,698,171	19,546,460	20,718,451	22,529,784	26,367,339	23,461,772	18,556,222	10,473,486	8,985,653

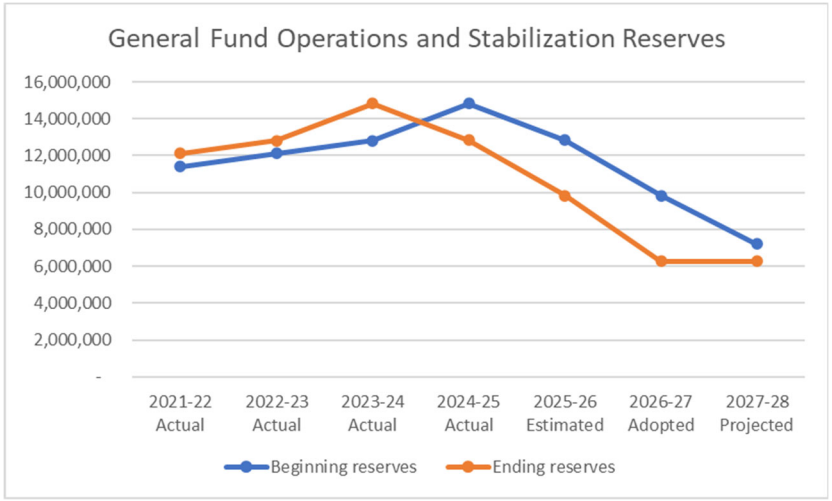
	2021-22 Actual	2021-22 Actual	2021-22 Actual	2022-23 Actual	2023-24 Actual	2024-25 Adopted	2025-26 Estimated	2026-27 Proposed	2027-28 Projected
Total Revenues - no BFB or trnfs	38,188,822	38,188,822	38,188,822	42,343,411	43,866,639	44,111,919	45,300,000	46,056,296	47,183,976
Reserves as % of Revenues	43.7%	51.2%	54.3%	53.2%	60.1%	53.2%	41.0%	22.7%	19.0%

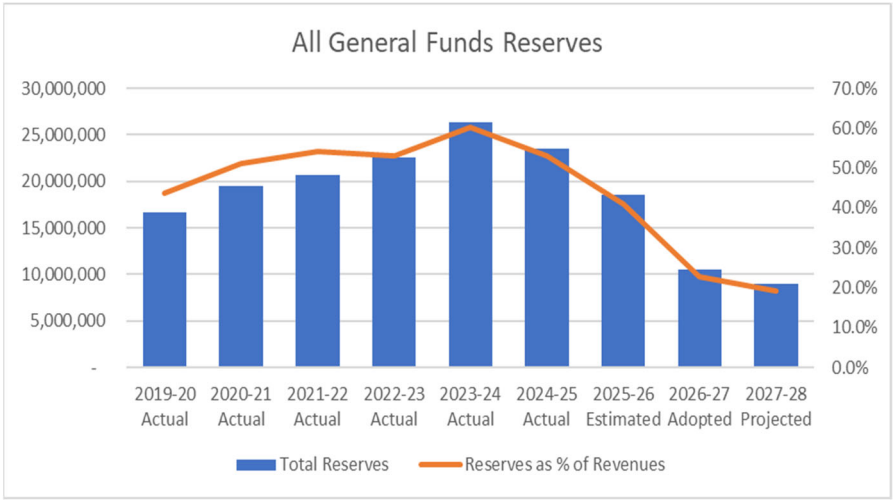
For a few of these years we were able to add one-time resources, like Esser, to the mix to help. With these resources now gone, we are left with the higher costs and the need to adjust our service level to our resources.

Beginning in the 25-26 year our PERS rates are the highest they have been. Due to a number of factors, the PERS rates increased over 10 percentage points for the 2025-27 biennium. To offset the increase in personnel costs we are continuing to reduce positions. Fortunately, these reductions have been through attrition (retirements and resignations). These reductions are expected to continue at least through the 2027-28 school year before our expenditures are in line with our revenues.

The 2026-27 budget anticipates using approximately $3.5 million in reserves to balance in our general fund operations fund. Following is a chart of our general fund operations reserves over time as well as a look at all general fund sub-funds ending reserves over time. Clearly, we will be required to make additional adjustments to our service level going forward.

As we move through the rest of the current school year and the 2026-27 school year, we will continue to look for ways to reduce our service level to match the available resources.


General Fund Operations and Stabilization Reserves
16,000,000
14,000,000
12,000,000
10,000,000
8,000,000
6,000,000
4,000,000
2,000,000
-
2021-22 Actual
2022-23 Actual
2023-24 Actual
2024-25 Actual
2025-26 Estimated
2026-27 Adopted
2027-28 Projected
Beginning reserves
Ending reserves


All General Funds Reserves
30,000,000
25,000,000
20,000,000
15,000,000
10,000,000
5,000,000
-
70.0%
60.0%
50.0%
40.0%
30.0%
20.0%
10.0%
0.0%
2019-20 Actual
2020-21 Actual
2021-22 Actual
2022-23 Actual
2023-24 Actual
2024-25 Actual
2025-26 Estimated
2026-27 Adopted
2027-28 Projected
Total Reserves
Reserves as % of Revenues

Budget Assumptions

	October 1st Enrollment				
Enrollment	**2022 Actual**	**2023 Actual**	**2024 Actual**	**2025 Actual**	**2026 Estimated**
Kindergarten	209	191	196	212	194
Grades 1-5	1064	1060	1051	1035	1021
Grades 6-8	706	654	635	594	597
Grades 9-12					
509-J Online	82	*	*	*	*
Bridges High School	76	78	65	121	127
Madras High School	709	737	773	737	688
Total Students	**2846**	**2720**	**2720**	**2699**	**2627**
ADMw	**3,544**	**3,441**	**3,421**	**3,339**	**3,289**

* now included with BHS

Class Size Ratios

Kindergarten	Grades 4	26
Grade 1	Grades 5	26
Grade 2	Middle Schoo	25
Grade 3	High School	28

ADMw	3,339
State School Fund (SSF)	$11.36 Billion (25-27 Biennium)
JCSD 509J Share of Formula Revenu	$ 40,590,431
Property Taxes	Included in SSF at $6,000,000
Beginning General Fund Balance	$5,500,000 used as a resource
Ending General Fund Balance	$4,568,429 used as a planned reserve
Salaries	Licensed: Full step increase as of July 1, 2026 - 3.1% and 190 days licensed calendar with 170 student contact days. Classified: Full step increases as of July 1, 2026 - 3%
PERS	17.10% Tier 1 & II and 13.92% OPSRP plus internal rate of 11.6% and 6.00% employer pick-up for a total of 34.70% and 31.52%, respectively.
Health Insurance	Cap of $1,800 month

FINANCIALS


CORALINE
WSK8
8THGR
#21
AVID
WARM SPRINGS K-8 ACADEMY
AVID
Advancement Via Individual Determination
EAGLES
WARM SPRINGS
EAGLES
WARM SPRINGS
AVID

Jefferson County School District 509J

Fiscal Year 2026-27 Adopted Budget

Budget Summary
Appropriation Level

	Appropriation Level	General Fund	Special Revenue Fund	Long Term Debt Service Fund	Capital Projects Fund	All Funds
1000	Instruction	28,190,889	6,590,708	-	-	34,781,597
2000	Support Services	22,293,553	5,646,289	-	-	27,939,842
3000	Enterprisse and Community Services	164,241	3,979,778	-	-	4,144,019
4000	Facilities Acquisition and Construction	425,500	10,000	-	5,976,334	6,411,834
5100	Debt Service	-	-	8,936,290	-	8,936,290
5200	Transfer of Funds	5,964,835	-	-	-	5,964,835
6000	Contingencies	-	-	-	-	-
	Appropriations Total:	***57,039,018***	***16,226,775***	***8,936,290***	***5,976,334***	***88,178,417***
7000	Unappropriated Ending Fund Balance	10,473,486	160,000	-	-	10,633,486
	Budget Total:	***67,512,504***	***16,386,775***	***8,936,290***	***5,976,334***	***98,811,903***

Jefferson County School District 509J

Fiscal Year 2026-27 Adopted Budget

All Funds - Consolidated

Resources and Requirements

Resources	2023-24 Actual	2024-25 Actual	2025-26 Adopted	2025-26 FTE	2026-27 Proposed	2026-27 Approved	2026-27 Adopted	2026-27 FTE
Local Sources	16,551,414	15,705,270	16,234,635		16,130,349	16,130,349	16,130,349	
Intermediate Sources	160,567	174,975	133,400		133,400	133,400	133,400	
State Sources	41,034,547	40,671,947	43,276,862		43,271,742	43,271,742	43,271,742	
Federal Sources	15,562,623	11,442,833	9,434,048		9,044,582	9,044,582	9,044,582	
Transfers	2,428,206	1,808,961	3,812,125		5,964,835	5,964,835	5,964,835	
Beginning Fund Balance	45,285,033	39,029,602	29,712,835		24,266,995	24,266,995	24,266,995	
Resources Total:	***121,022,390***	***108,833,589***	***102,603,905***		***98,811,903***	***98,811,903***	***98,811,903***	

Requirements	2023-24 Actual	2024-25 Actual	2025-26 Adopted	2025-26 FTE	2026-27 Proposed	2026-27 Approved	2026-27 Adopted	2026-27 FTE
Instruction	28,422,409	30,898,430	35,160,869	286.31	34,781,597	34,781,597	34,781,597	278.36
Support Services	24,693,422	26,635,128	28,385,475	160.94	27,939,842	27,939,842	27,939,842	153.10
Enterprise and Community Services	3,351,711	3,523,770	4,257,975	29.96	4,144,019	4,144,019	4,144,019	28.09
Facilities Acquisition and Construction	16,275,472	8,609,613	8,285,500	0.75	6,411,834	6,411,834	6,411,834	
Other Uses	9,249,774	8,964,610	12,630,114		14,901,125	14,901,125	14,901,125	
Ending Fund Balance	39,029,602	30,202,038	13,883,972		10,633,486	10,633,486	10,633,486	
Requirements Total:	***121,022,390***	***108,833,589***	***102,603,905***	***477.96***	***98,811,903***	***98,811,903***	***98,811,903***	***459.54***

Totals may not add due to rounding

GENERAL FUND OPERATIONS

The General Fund accounts for all general operating revenue, expenditures and transfers of the District. The principal sources of revenue are from the local tax levy, state basic school support and Impact Aid funds. When we are talking about “school funding” or “formula revenue”, we are talking about the General Fund Operations fund. The monthly financial update provided to the Board at their meeting is a report on the General Fund Operations fund.



General Fund Operations Resources

Jefferson County School District 509J

Fiscal Year 2026-27 Adopted Budget

General Fund Operations

Resources/Revenues Worksheet

Resources	2023-24 Actual	2024-25 Actual	2025-26 Adopted	2026-27 Proposed	2026-27 Approved	2026-27 Adopted
1000 - Local Sources						
1111 - Current Year's Taxes	5,945,913	5,128,468	5,700,000	5,850,000	5,850,000	5,850,000
1112 - Prior Year's Taxes	133,428	132,013	150,000	150,000	150,000	150,000
1113 - County Tax Sales for Back Taxes	-	33	-	-	-	-
1114 - Payment In Lieu of Taxes	461	447	-	-	-	-
1414 - Transportation Fees Foster Care	(1,831)	-	-	-	-	-
1415 - Transportation Fees In-District	109,974	81,453	100,000	100,000	100,000	100,000
1510 - Interest On Investments	1,291,242	1,305,641	1,000,000	1,000,000	1,000,000	1,000,000
1710 - Admissions	23,482	28,798	22,000	22,000	22,000	22,000
1910 - Rentals	34,568	33,600	30,000	30,000	30,000	30,000
1920 - Donations/Contributions	-	77,567	-	-	-	-
1980 - Fees Charged to Grants	444,672	481,974	450,000	450,000	450,000	450,000
1990 - Miscellaneous Revenue - Other	210,893	127,251	110,000	110,000	110,000	110,000
1991 - Miscellaneous Revenue - Instruction Services	9,426	10,406	-	-	-	-
1992 - Miscellaneous Revenue - Support Services	7,571	1,722	-	-	-	-
1994 - Fingerprinting Charges	5,477	5,703	4,000	4,000	4,000	4,000
Resources/Revenue Local Sources Total:	***8,215,275***	***7,415,075***	***7,566,000***	***7,716,000***	***7,716,000***	***7,716,000***
2000 - Intermediate Sources						
2101 - County School Fund	57,465	60,139	3,400	3,400	3,400	3,400
2199 - Other Intermediate Sources	1,553	2,954	-	-	-	-
Resources/Revenue Intermediate Sources Total:	***59,018***	***63,093***	***3,400***	***3,400***	***3,400***	***3,400***
3000 - State Sources						
3101 - State School Fund - General Support	30,256,949	32,333,650	33,105,000	34,200,000	34,200,000	34,200,000
3103 - Common School Fund	366,267	371,303	387,576	387,576	387,576	387,576
Resources/Revenue State Sources Total:	***30,623,216***	***32,704,953***	***33,492,576***	***34,587,576***	***34,587,576***	***34,587,576***
4000 - Federal Sources						
4801 - Federal Forest Fees	85,407	18,947	50,000	50,000	50,000	50,000
4802 - Impact Aid Revenues	4,210,634	3,094,482	3,500,000	3,200,000	3,200,000	3,200,000
Resources/Revenue Federal Sources Total:	***4,296,041***	***3,113,429***	***3,550,000***	***3,250,000***	***3,250,000***	***3,250,000***
5XXX - Transfers						
5201 - Interfund Transfer - General Fund	-	-	1,000,000	2,656,986	2,656,986	2,656,986
Resources/Revenue Transfers Total:	***-***	***-***	***1,000,000***	***2,656,986***	***2,656,986***	***2,656,986***
5XXY - Beginning Fund Balance						
5400 - Beginning Fund Balance	9,586,692	10,048,968	8,000,000	5,500,000	5,500,000	5,500,000
Resources/Revenue Beginning Fund Balance Total:	***9,586,692***	***10,048,968***	***8,000,000***	***5,500,000***	***5,500,000***	***5,500,000***
Total General Fund Operations|||Resources/Revenues:	**52,780,243**	**53,345,519**	**53,611,976**	**53,713,962**	**53,713,962**	**53,713,962**

Totals may not add due to rounding

General Fund Operations - Expenditures

Jefferson County School District 509J

Fiscal Year 2026-27 Adopted Budget

General Fund Operations

Requirements by Function and Object

Requirements	2023-24 Actual	2024-25 Actual	2025-26 Adopted	2025-26 FTE	2026-27 Proposed	2026-27 Approved	2026-27 Adopted	2026-27 FTE
1111 - Elementary Instruction								
0100 - Salaries								
0111 - Licensed Salaries	4,154,600	4,051,655	4,774,783	66.00	4,950,479	4,950,479	4,950,479	65.80
0112 - Classified Salaries	275,161	362,344	373,294	12.11	420,342	420,342	420,342	12.36
0121 - Substitute - Licensed Salaries	193,678	215,350	186,000		186,000	186,000	186,000	
0122 - Substitute - Classified Salaries	16,839	18,235	25,400		25,400	25,400	25,400	
0130 - Overtime Salary	2,813	7,009	3,904		3,904	3,904	3,904	
0140 - Other Stipends	-	-	15,100		26,350	26,350	26,350	
0155 - Opt-Out Insurance Incentive	48,723	37,680	62,400		76,032	76,032	76,032	
Object Salaries Total:	***4,691,813***	***4,692,274***	***5,440,881***	***78.11***	***5,688,507***	***5,688,507***	***5,688,507***	***78.16***
0200 - Associated Payroll Costs								
0211 - PERS Employer Contribution	98,701	94,672	254,319		171,802	171,802	171,802	
0212 - PERS Pick-Up Contribution	259,006	260,324	313,459		318,241	318,241	318,241	
0213 - PERS UAL Contribution	468,857	504,993	606,595		655,800	655,800	655,800	
0216 - OPSRP Employer Contribution	137,195	141,329	574,580		572,953	572,953	572,953	
0218 - PERS Retiree Tier Contribution	1,087	11,407	-		-	-	-	
0219 - PERS Retiree OPSRP Contribution	226	1,421	10,459		-	-	-	
0220 - Social Security/Medicare (FICA)	349,460	349,950	408,071		426,642	426,642	426,642	
0231 - Workers' Comp	13,700	17,579	16,748		19,511	19,511	19,511	
0232 - Unemployment Compensation	7,981	7,178	10,882		11,379	11,379	11,379	
0234 - Paid Leave Oregon - PFMLI	18,712	21,348	23,940		25,029	25,029	25,029	
0241 - Medical Insurance	1,146,825	1,100,819	1,274,421		1,388,227	1,388,227	1,388,227	
0248 - 403(B) Employer Match	3,990	3,354	9,589		9,662	9,662	9,662	
Object Associated Payroll Costs Total:	***2,505,740***	***2,514,374***	***3,503,063***		***3,599,246***	***3,599,246***	***3,599,246***	
0300 - Purchased Services								
0311 - Instruction Services	-	9,000	-		-	-	-	
0323 - Printing Costs	27,214	26,354	27,785		24,301	24,301	24,301	
Object Purchased Services Total:	***27,214***	***35,354***	***27,785***		***24,301***	***24,301***	***24,301***	
0400 - Supplies and Materials								
0410 - Consumable Supplies	30,795	67,641	298,722		100,945	100,945	100,945	
0417 - Awards/Incentives	-	72	-		-	-	-	
0418 - Food	109	-	-		500	500	500	
0420 - Textbooks	4,713	2,404	8,777		2,944	2,944	2,944	
0460 - Non-Consumable Products	8,137	7,584	19,153		18,250	18,250	18,250	
0470 - Software	5,470	3,887	3,700		-	-	-	
0480 - Non-Capital Tech Hardware	1,728	-	-		-	-	-	
Object Supplies and Materials Total:	***50,953***	***81,588***	***330,352***		***122,639***	***122,639***	***122,639***	
Elementary Instruction Total:	***7,275,720***	***7,323,590***	***9,302,081***	***78.11***	***9,434,693***	***9,434,693***	***9,434,693***	***78.16***

Continued from previous page.

Requirements	2023-24 Actual	2024-25 Actual	2025-26 Adopted	2025-26 FTE	2026-27 Proposed	2026-27 Approved	2026-27 Adopted	2026-27 FTE
1121 - Middle/Junior High Programs								
0100 - Salaries								
0111 - Licensed Salaries	2,131,945	2,070,166	2,290,275	31.50	2,256,623	2,256,623	2,256,623	28.50
0112 - Classified Salaries	41,709	54,054	59,016	2.00	61,731	61,731	61,731	2.00
0121 - Substitute - Licensed Salaries	50,710	103,952	58,900		58,900	58,900	58,900	
0122 - Substitute - Classified Salaries	19	151	3,500		3,500	3,500	3,500	
0130 - Overtime Salary	134	115	222		222	222	222	
0132 - Extra Days Salaries	7,763	8,582	9,087	0.11	-	-	-	
0140 - Other Stipends	750	75	2,625		-	-	-	
0155 - Opt-Out Insurance Incentive	22,356	24,000	34,800		31,792	31,792	31,792	
Object Salaries Total:	***2,255,386***	***2,261,096***	***2,458,425***	***33.61***	***2,412,768***	***2,412,768***	***2,412,768***	***30.50***
0200 - Associated Payroll Costs								
0211 - PERS Employer Contribution	38,100	43,186	102,853		82,478	82,478	82,478	
0212 - PERS Pick-Up Contribution	117,705	120,455	140,229		134,994	134,994	134,994	
0213 - PERS UAL Contribution	225,672	243,011	278,106		281,596	281,596	281,596	
0216 - OPSRP Employer Contribution	68,780	65,364	268,605		237,185	237,185	237,185	
0218 - PERS Retiree Tier Contribution	892	668	-		17,546	17,546	17,546	
0219 - PERS Retiree OPSRP Contribution	99	150	-		-	-	-	
0220 - Social Security/Medicare (FICA)	171,713	172,198	184,389		180,965	180,965	180,965	
0231 - Workers' Comp	6,481	8,624	7,500		8,174	8,174	8,174	
0232 - Unemployment Compensation	3,801	3,146	4,915		4,819	4,819	4,819	
0234 - Paid Leave Oregon - PFMLI	9,404	10,401	10,809		10,612	10,612	10,612	
0241 - Medical Insurance	556,303	500,376	544,237		534,171	534,171	534,171	
0248 - 403(B) Employer Match	2,394	1,895	3,898		3,515	3,515	3,515	
Object Associated Payroll Costs Total:	***1,201,343***	***1,169,474***	***1,545,541***		***1,496,055***	***1,496,055***	***1,496,055***	
0300 - Purchased Services								
0322 - Contract Maint & Repairs	901	293	500		500	500	500	
0323 - Printing Costs	20,931	19,883	24,000		24,000	24,000	24,000	
0342 - Out-of-District Travel	167	-	-		-	-	-	
Object Purchased Services Total:	***21,999***	***20,176***	***24,500***		***24,500***	***24,500***	***24,500***	
0400 - Supplies and Materials								
0410 - Consumable Supplies	33,035	35,704	132,600		93,200	93,200	93,200	
0417 - Awards/Incentives	207	2,096	500		500	500	500	
0418 - Food	3,839	2,703	1,000		1,000	1,000	1,000	
0420 - Textbooks	979	189	1,000		-	-	-	
0430 - Library Books	-	453	-		-	-	-	
0460 - Non-Consumable Products	13,372	6,247	4,000		4,000	4,000	4,000	
0470 - Software	2,762	3,025	5,000		-	-	-	
0480 - Non-Capital Tech Hardware	2,135	304	2,000		1,000	1,000	1,000	
Object Supplies and Materials Total:	***56,329***	***50,722***	***146,100***		***99,700***	***99,700***	***99,700***	
0600 - Other Objects								
0640 - Dues & Fees	450	-	-		-	-	-	
Object Other Objects Total:	***450***	***-***	***-***		***-***	***-***	***-***	
Middle/Junior High Programs Total:	***3,535,507***	***3,501,468***	***4,174,566***	***33.61***	***4,033,023***	***4,033,023***	***4,033,023***	***30.50***
1122 - Middle/Junior High Extracurricular								
0100 - Salaries								
0131 - Extended Responsibility Salaries	138,673	153,977	149,898	3.48	156,172	156,172	156,172	3.44
0133 - Events Pay	5,785	1,695	4,000		-	-	-	
Object Salaries Total:	***144,458***	***155,672***	***153,898***	***3.48***	***156,172***	***156,172***	***156,172***	***3.44***

Continued from previous page.

Requirements	2023-24 Actual	2024-25 Actual	2025-26 Adopted	2025-26 FTE	2026-27 Proposed	2026-27 Approved	2026-27 Adopted	2026-27 FTE
0200 - Associated Payroll Costs								
0211 - PERS Employer Contribution	625	416	990		1,816	1,816	1,816	
0212 - PERS Pick-Up Contribution	7,065	7,637	8,033		7,896	7,896	7,896	
0213 - PERS UAL Contribution	17,411	16,935	17,400		18,712	18,712	18,712	
0216 - OPSRP Employer Contribution	4,960	5,499	19,350		16,505	16,505	16,505	
0218 - PERS Retiree Tier Contribution	-	3	-		-	-	-	
0220 - Social Security/Medicare (FICA)	11,302	11,741	11,543		11,714	11,714	11,714	
0231 - Workers' Comp	498	617	469		515	515	515	
0232 - Unemployment Compensation	344	243	307		313	313	313	
0234 - Paid Leave Oregon - PFMLI	589	696	677		687	687	687	
0241 - Medical Insurance	4,386	11,394	-		-	-	-	
0248 - 403(B) Employer Match	15	63	-		240	240	240	
Object Associated Payroll Costs Total:	***47,196***	***55,245***	***58,769***		***58,398***	***58,398***	***58,398***	
0300 - Purchased Services								
0311 - Instruction Services	4,217	6,524	6,500		15,733	15,733	15,733	
0322 - Contract Maint & Repairs	4,994	3,848	4,000		4,500	4,500	4,500	
0324 - Rentals	1,610	-	-		-	-	-	
0342 - Out-of-District Travel	582	-	-		-	-	-	
Object Purchased Services Total:	***11,403***	***10,371***	***10,500***		***20,233***	***20,233***	***20,233***	
0400 - Supplies and Materials								
0410 - Consumable Supplies	20,258	31,538	19,470		13,136	13,136	13,136	
0417 - Awards/Incentives	100	-	-		-	-	-	
0418 - Food	2,673	4,455	2,000		2,473	2,473	2,473	
0460 - Non-Consumable Products	-	2,896	500		2,824	2,824	2,824	
Object Supplies and Materials Total:	***23,031***	***38,889***	***21,970***		***18,433***	***18,433***	***18,433***	
0600 - Other Objects								
0640 - Dues & Fees	5,129	8,284	2,850		2,000	2,000	2,000	
Object Other Objects Total:	***5,129***	***8,284***	***2,850***		***2,000***	***2,000***	***2,000***	
Middle/Junior High Extracurricular Total:	***231,215***	***268,461***	***247,987***	***3.48***	***255,236***	***255,236***	***255,236***	***3.44***
1131 - High School Programs								
0100 - Salaries								
0111 - Licensed Salaries	1,903,410	1,949,254	2,057,654	27.67	2,127,581	2,127,581	2,127,581	27.00
0112 - Classified Salaries	40,227	29,070	30,687	1.00	41,544	41,544	41,544	1.25
0116 - Early Retirement Stipend	-	-	-		17,119	17,119	17,119	
0121 - Substitute - Licensed Salaries	98,600	53,432	54,200		54,200	54,200	54,200	
0122 - Substitute - Classified Salaries	96	635	3,500		3,500	3,500	3,500	
0130 - Overtime Salary	110	50	44		44	44	44	
0132 - Extra Days Salaries	29,491	46,154	30,427	0.74	28,293	28,293	28,293	0.58
0140 - Other Stipends	-	2,500	-		-	-	-	
0155 - Opt-Out Insurance Incentive	27,945	19,000	24,000		38,240	38,240	38,240	
Object Salaries Total:	***2,099,879***	***2,100,096***	***2,200,512***	***29.40***	***2,310,521***	***2,310,521***	***2,310,521***	***28.83***
0200 - Associated Payroll Costs								
0211 - PERS Employer Contribution	33,166	29,635	69,435		65,802	65,802	65,802	
0212 - PERS Pick-Up Contribution	109,314	112,299	124,051		132,822	132,822	132,822	
0213 - PERS UAL Contribution	211,037	224,824	248,734		269,931	269,931	269,931	
0216 - OPSRP Employer Contribution	63,718	66,985	254,970		245,851	245,851	245,851	

Continued from previous page.

Requirements	2023-24 Actual	2024-25 Actual	2025-26 Adopted	2025-26 FTE	2026-27 Proposed	2026-27 Approved	2026-27 Adopted	2026-27 FTE
0218 - PERS Retiree Tier Contribution	5,879	6,905	14,076		16,563	16,563	16,563	
0219 - PERS Retiree OPSRP Contribution	673	326	-		-	-	-	
0220 - Social Security/Medicare (FICA)	155,779	155,288	165,043		173,293	173,293	173,293	
0231 - Workers' Comp	6,043	7,963	6,722		7,819	7,819	7,819	
0232 - Unemployment Compensation	3,624	2,901	4,400		4,617	4,617	4,617	
0234 - Paid Leave Oregon - PFMLI	8,605	9,440	9,680		10,163	10,163	10,163	
0241 - Medical Insurance	474,706	452,354	479,449		475,329	475,329	475,329	
0248 - 403(B) Employer Match	1,862	1,420	3,228		3,229	3,229	3,229	
Object Associated Payroll Costs Total:	***1,074,405***	***1,070,339***	***1,379,788***		***1,405,419***	***1,405,419***	***1,405,419***	
0300 - Purchased Services								
0311 - Instruction Services	8,661	4,562	-		5,000	5,000	5,000	
0312 - Instructional Program Improvement Services	16,359	19,943	18,000		20,000	20,000	20,000	
0323 - Printing Costs	5,185	6,058	6,000		4,700	4,700	4,700	
0343 - Student Out-of District Travel	111	4,024	1,500		1,500	1,500	1,500	
0389 - Oth Prof-Technical Svc/Non-Inst	43,668	45,150	48,000		47,000	47,000	47,000	
Object Purchased Services Total:	***73,984***	***79,737***	***73,500***		***78,200***	***78,200***	***78,200***	
0400 - Supplies and Materials								
0410 - Consumable Supplies	41,927	58,947	143,040		93,518	93,518	93,518	
0417 - Awards/Incentives	-	44	-		-	-	-	
0418 - Food	85	100	5,000		3,000	3,000	3,000	
0460 - Non-Consumable Products	5,855	3,796	1,000		1,500	1,500	1,500	
0470 - Software	3,105	2,900	8,000		12,300	12,300	12,300	
0480 - Non-Capital Tech Hardware	1,545	-	1,800		1,800	1,800	1,800	
Object Supplies and Materials Total:	***52,516***	***65,787***	***158,840***		***112,118***	***112,118***	***112,118***	
0600 - Other Objects								
0640 - Dues & Fees	735	6,585	2,350		850	850	850	
Object Other Objects Total:	***735***	***6,585***	***2,350***		***850***	***850***	***850***	
High School Programs Total:	***3,301,519***	***3,322,543***	***3,814,990***	***29.40***	***3,907,108***	***3,907,108***	***3,907,108***	***28.83***
1132 - High School Extracurricular								
0100 - Salaries								
0131 - Extended Responsibility Salaries	365,094	408,229	415,641	5.16	418,655	418,655	418,655	5.04
0133 - Events Pay	18,069	28,044	40,000		25,000	25,000	25,000	
Object Salaries Total:	***383,164***	***436,273***	***455,641***	***5.16***	***443,655***	***443,655***	***443,655***	***5.04***
0200 - Associated Payroll Costs								
0211 - PERS Employer Contribution	4,466	3,918	8,032		5,622	5,622	5,622	
0212 - PERS Pick-Up Contribution	14,387	16,688	17,745		13,631	13,631	13,631	
0213 - PERS UAL Contribution	41,480	48,712	48,249		50,164	50,164	50,164	
0216 - OPSRP Employer Contribution	8,824	10,830	36,792		26,749	26,749	26,749	
0218 - PERS Retiree Tier Contribution	25	180	444		442	442	442	
0220 - Social Security/Medicare (FICA)	28,813	32,894	34,173		32,523	32,523	32,523	
0231 - Workers' Comp	1,248	1,899	1,594		1,797	1,797	1,797	
0232 - Unemployment Compensation	767	663	912		866	866	866	
0234 - Paid Leave Oregon - PFMLI	1,501	1,970	2,005		1,909	1,909	1,909	
0241 - Medical Insurance	3,351	15,441	-		-	-	-	
0248 - 403(B) Employer Match	14	-	-		960	960	960	
Object Associated Payroll Costs Total:	***104,877***	***133,194***	***149,946***		***134,663***	***134,663***	***134,663***	

Continued from previous page.

Requirements	2023-24 Actual	2024-25 Actual	2025-26 Adopted	2025-26 FTE	2026-27 Proposed	2026-27 Approved	2026-27 Adopted	2026-27 FTE
0300 - Purchased Services								
0311 - Instruction Services	43,743	31,405	49,500		45,000	45,000	45,000	
0322 - Contract Maint & Repairs	6,406	1,294	2,500		3,000	3,000	3,000	
0324 - Rentals	-	63,774	30,000		32,000	32,000	32,000	
0342 - Out-of-District Travel	5,205	670	1,000		500	500	500	
0343 - Student Out-of District Travel	16,159	31,806	22,800		22,700	22,700	22,700	
0389 - Oth Prof-Technical Svc/Non-Inst	15,000	-	20,000		-	-	-	
Object Purchased Services Total:	***86,513***	***128,947***	***125,800***		***103,200***	***103,200***	***103,200***	
0400 - Supplies and Materials								
0410 - Consumable Supplies	32,773	25,541	22,577		21,200	21,200	21,200	
0414 - Osaa Expense	24,511	17,481	200		40	40	40	
0415 - District Expense	14,140	1,703	4,000		6,500	6,500	6,500	
0418 - Food	327	1,134	1,000		800	800	800	
0419 - Uniforms	15,168	7,694	8,200		3,700	3,700	3,700	
0460 - Non-Consumable Products	2,462	1,907	-		1,500	1,500	1,500	
0470 - Software	13,286	17,873	17,700		18,935	18,935	18,935	
0480 - Non-Capital Tech Hardware	1,136	1,204	1,000		-	-	-	
Object Supplies and Materials Total:	***103,802***	***74,537***	***54,677***		***52,675***	***52,675***	***52,675***	
0600 - Other Objects								
0640 - Dues & Fees	19,582	65,183	19,250		35,050	35,050	35,050	
Object Other Objects Total:	***19,582***	***65,183***	***19,250***		***35,050***	***35,050***	***35,050***	
High School Extracurricular Total:	***697,938***	***838,134***	***805,314***	***5.16***	***769,243***	***769,243***	***769,243***	***5.04***
1210 - Programs for the Talented and Gifted								
0300 - Purchased Services								
0341 - In-District Travel	-	276	300		-	-	-	
Object Purchased Services Total:	***-***	***276***	***300***		***-***	***-***	***-***	
0400 - Supplies and Materials								
0410 - Consumable Supplies	2,222	195	3,500		250	250	250	
0418 - Food	-	-	505		-	-	-	
0470 - Software	1,050	4,005	6,560		4,600	4,600	4,600	
Object Supplies and Materials Total:	***3,272***	***4,200***	***10,565***		***4,850***	***4,850***	***4,850***	
Programs for the Talented and Gifted Total:	***3,272***	***4,476***	***10,865***		***4,850***	***4,850***	***4,850***	
1220 - Life Skills Programs								
0100 - Salaries								
0111 - Licensed Salaries	329,646	280,805	277,794	4.00	286,855	286,855	286,855	4.00
0112 - Classified Salaries	688,294	772,436	755,602	22.78	848,553	848,553	848,553	24.38
0121 - Substitute - Licensed Salaries	10,155	11,013	12,450		12,450	12,450	12,450	
0122 - Substitute - Classified Salaries	45,164	41,000	44,500		44,500	44,500	44,500	
0130 - Overtime Salary	1,963	67	700		700	700	700	
0140 - Other Stipends	-	-	40,000		40,000	40,000	40,000	
0155 - Opt-Out Insurance Incentive	16,400	9,600	18,800		24,448	24,448	24,448	
Object Salaries Total:	***1,091,621***	***1,114,922***	***1,149,846***	***26.78***	***1,257,506***	***1,257,506***	***1,257,506***	***28.38***
0200 - Associated Payroll Costs								
0211 - PERS Employer Contribution	9,619	10,321	27,177		19,256	19,256	19,256	
0212 - PERS Pick-Up Contribution	54,797	56,856	64,478		66,337	66,337	66,337	
0213 - PERS UAL Contribution	108,295	121,504	126,782		143,767	143,767	143,767	
0216 - OPSRP Employer Contribution	36,239	37,429	137,587		131,832	131,832	131,832	

Continued from previous page.

Requirements	2023-24 Actual	2024-25 Actual	2025-26 Adopted	2025-26 FTE	2026-27 Proposed	2026-27 Approved	2026-27 Adopted	2026-27 FTE
0218 - PERS Retiree Tier Contribution	187	183	-		-	-	-	
0219 - PERS Retiree OPSRP Contribution	1,087	1,189	4,150		4,099	4,099	4,099	
0220 - Social Security/Medicare (FICA)	81,551	82,905	86,239		94,314	94,314	94,314	
0231 - Workers' Comp	5,686	4,448	3,565		4,347	4,347	4,347	
0232 - Unemployment Compensation	1,835	1,553	2,299		2,514	2,514	2,514	
0234 - Paid Leave Oregon - PFMLI	4,249	5,044	5,058		5,531	5,531	5,531	
0241 - Medical Insurance	423,875	410,628	408,177		479,796	479,796	479,796	
0248 - 403(B) Employer Match	1,160	868	3,698		3,946	3,946	3,946	
Object Associated Payroll Costs Total:	***728,580***	***732,926***	***869,210***		***955,739***	***955,739***	***955,739***	
0400 - Supplies and Materials								
0410 - Consumable Supplies	4,219	6,803	5,225		2,600	2,600	2,600	
0418 - Food	416	1,187	1,250		1,050	1,050	1,050	
0420 - Textbooks	1,009	-	-		-	-	-	
0470 - Software	220	3,825	5,000		-	-	-	
Object Supplies and Materials Total:	***5,864***	***11,815***	***11,475***		***3,650***	***3,650***	***3,650***	
Life Skills Programs Total:	***1,826,065***	***1,859,662***	***2,030,531***	***26.78***	***2,216,895***	***2,216,895***	***2,216,895***	***28.38***
1223 - Community Transition Center								
0100 - Salaries								
0111 - Licensed Salaries	102,281	106,569	99,282	1.00	102,607	102,607	102,607	1.00
0112 - Classified Salaries	58,040	52,503	71,153	2.32	86,565	86,565	86,565	2.47
0121 - Substitute - Licensed Salaries	1,238	1,483	1,700		1,700	1,700	1,700	
0122 - Substitute - Classified Salaries	68	51	-		-	-	-	
0130 - Overtime Salary	-	260	508		508	508	508	
0140 - Other Stipends	-	-	10,000		10,000	10,000	10,000	
Object Salaries Total:	***161,627***	***160,867***	***182,643***	***3.32***	***201,380***	***201,380***	***201,380***	***3.47***
0200 - Associated Payroll Costs								
0212 - PERS Pick-Up Contribution	8,949	8,669	9,315		12,082	12,082	12,082	
0213 - PERS UAL Contribution	16,235	17,475	20,945		23,865	23,865	23,865	
0216 - OPSRP Employer Contribution	6,774	6,561	23,560		27,332	27,332	27,332	
0218 - PERS Retiree Tier Contribution	91	62	-		-	-	-	
0220 - Social Security/Medicare (FICA)	12,297	12,318	13,698		15,104	15,104	15,104	
0231 - Workers' Comp	481	625	553		672	672	672	
0232 - Unemployment Compensation	286	224	365		402	402	402	
0234 - Paid Leave Oregon - PFMLI	640	752	803		885	885	885	
0241 - Medical Insurance	49,125	38,823	53,840		78,698	78,698	78,698	
0248 - 403(B) Employer Match	219	122	452		452	452	452	
Object Associated Payroll Costs Total:	***95,098***	***85,632***	***123,531***		***159,492***	***159,492***	***159,492***	
0300 - Purchased Services								
0323 - Printing Costs	1,125	1,125	1,125		-	-	-	
Object Purchased Services Total:	***1,125***	***1,125***	***1,125***		***-***	***-***	***-***	
0400 - Supplies and Materials								
0410 - Consumable Supplies	-	399	500		500	500	500	
0418 - Food	-	-	1,000		-	-	-	
0470 - Software	2,835	2,500	2,000		-	-	-	
Object Supplies and Materials Total:	***2,835***	***2,899***	***3,500***		***500***	***500***	***500***	
0600 - Other Objects								
0691 - Grant Match	65,073	-	-		-	-	-	
Object Other Objects Total:	***65,073***	***-***	***-***		***-***	***-***	***-***	
Community Transition Center Total:	***325,758***	***250,522***	***310,799***	***3.32***	***361,372***	***361,372***	***361,372***	***3.47***

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Requirements	2023-24 Actual	2024-25 Actual	2025-26 Adopted	2025-26 FTE	2026-27 Proposed	2026-27 Approved	2026-27 Adopted	2026-27 FTE
1227 - Extended School Year Programs								
0100 - Salaries								
0130 - Overtime Salary	-	143	-		-	-	-	
0140 - Other Stipends	28,265	37,189	-		-	-	-	
Object Salaries Total:	***28,265***	***37,332***	***-***		***-***	***-***	***-***	
0200 - Associated Payroll Costs								
0211 - PERS Employer Contribution	677	556	-		-	-	-	
0212 - PERS Pick-Up Contribution	1,204	1,656	-		-	-	-	
0213 - PERS UAL Contribution	5,427	2,837	-		-	-	-	
0216 - OPSRP Employer Contribution	840	1,257	-		-	-	-	
0220 - Social Security/Medicare (FICA)	2,170	2,855	-		-	-	-	
0231 - Workers' Comp	76	146	-		-	-	-	
0232 - Unemployment Compensation	113	75	-		-	-	-	
0234 - Paid Leave Oregon - PFMLI	-	154	-		-	-	-	
Object Associated Payroll Costs Total:	***10,507***	***9,536***	***-***		***-***	***-***	***-***	
0400 - Supplies and Materials								
0410 - Consumable Supplies	647	423	500		750	750	750	
Object Supplies and Materials Total:	***647***	***423***	***500***		***750***	***750***	***750***	
Extended School Year Programs Total:	***39,419***	***47,291***	***500***		***750***	***750***	***750***	
1229 - Behavioral Program								
0100 - Salaries								
0111 - Licensed Salaries	341,778	481,703	572,435	8.00	357,544	357,544	357,544	5.00
0112 - Classified Salaries	144,704	186,850	209,947	6.59	252,724	252,724	252,724	7.47
0121 - Substitute - Licensed Salaries	3,549	8,784	10,300		10,300	10,300	10,300	
0122 - Substitute - Classified Salaries	4,121	4,425	10,200		10,200	10,200	10,200	
0130 - Overtime Salary	3,914	3,932	29		29	29	29	
0140 - Other Stipends	-	-	80,000		50,000	50,000	50,000	
0155 - Opt-Out Insurance Incentive	11,178	6,000	12,000		18,896	18,896	18,896	
Object Salaries Total:	***509,244***	***691,694***	***894,911***	***14.59***	***699,693***	***699,693***	***699,693***	***12.47***
0200 - Associated Payroll Costs								
0211 - PERS Employer Contribution	118	10,942	41,046		-	-	-	
0212 - PERS Pick-Up Contribution	28,804	34,364	49,463		37,785	37,785	37,785	
0213 - PERS UAL Contribution	50,870	74,401	101,499		81,378	81,378	81,378	
0216 - OPSRP Employer Contribution	21,852	19,345	90,988		84,616	84,616	84,616	
0218 - PERS Retiree Tier Contribution	22	47	-		-	-	-	
0220 - Social Security/Medicare (FICA)	38,450	51,472	67,120		52,479	52,479	52,479	
0231 - Workers' Comp	3,433	2,673	2,727		2,379	2,379	2,379	
0232 - Unemployment Compensation	893	950	1,789		1,397	1,397	1,397	
0234 - Paid Leave Oregon - PFMLI	2,004	3,153	3,936		3,077	3,077	3,077	
0241 - Medical Insurance	76,658	186,891	213,807		167,091	167,091	167,091	
0248 - 403(B) Employer Match	459	533	1,911		1,663	1,663	1,663	
Object Associated Payroll Costs Total:	***223,563***	***384,772***	***574,286***		***431,865***	***431,865***	***431,865***	
0400 - Supplies and Materials								
0410 - Consumable Supplies	807	2,971	4,500		1,800	1,800	1,800	
0418 - Food	62	227	600		900	900	900	
0470 - Software	271	-	-		-	-	-	
Object Supplies and Materials Total:	***1,140***	***3,197***	***5,100***		***2,700***	***2,700***	***2,700***	
Behavioral Program Total:	***733,947***	***1,079,663***	***1,474,297***	***14.59***	***1,134,258***	***1,134,258***	***1,134,258***	***12.47***

Continued from previous page.

Requirements	2023-24 Actual	2024-25 Actual	2025-26 Adopted	2025-26 FTE	2026-27 Proposed	2026-27 Approved	2026-27 Adopted	2026-27 FTE
1250 - Special Education Program								
0100 - Salaries								
0111 - Licensed Salaries	959,536	1,194,415	1,082,604	14.00	1,118,739	1,118,739	1,118,739	14.00
0112 - Classified Salaries	341,049	431,020	460,389	16.03	486,335	486,335	486,335	15.16
0121 - Substitute - Licensed Salaries	10,440	39,424	21,300		21,300	21,300	21,300	
0122 - Substitute - Classified Salaries	22,155	15,622	20,900		20,900	20,900	20,900	
0130 - Overtime Salary	884	841	1,578		1,578	1,578	1,578	
0140 - Other Stipends	-	-	140,000		140,000	140,000	140,000	
0155 - Opt-Out Insurance Incentive	33,189	24,240	26,400		40,344	40,344	40,344	
Object Salaries Total:	***1,367,252***	***1,705,562***	***1,753,171***	***30.03***	***1,829,196***	***1,829,196***	***1,829,196***	***29.16***
0200 - Associated Payroll Costs								
0211 - PERS Employer Contribution	16,700	16,586	39,552		23,875	23,875	23,875	
0212 - PERS Pick-Up Contribution	66,694	90,270	89,749		98,715	98,715	98,715	
0213 - PERS UAL Contribution	137,452	190,055	198,428		213,931	213,931	213,931	
0216 - OPSRP Employer Contribution	40,604	58,970	193,009		202,642	202,642	202,642	
0218 - PERS Retiree Tier Contribution	3,551	3,875	15,090		-	-	-	
0219 - PERS Retiree OPSRP Contribution	33	52	-		-	-	-	
0220 - Social Security/Medicare (FICA)	102,713	129,999	131,488		137,190	137,190	137,190	
0231 - Workers' Comp	3,885	6,830	5,348		6,186	6,186	6,186	
0232 - Unemployment Compensation	2,400	2,402	3,507		3,658	3,658	3,658	
0234 - Paid Leave Oregon - PFMLI	5,321	7,903	7,713		8,048	8,048	8,048	
0241 - Medical Insurance	269,876	326,440	408,180		407,779	407,779	407,779	
0248 - 403(B) Employer Match	810	902	4,029		3,896	3,896	3,896	
0249 - Tuition Reimbursement	9,639	14,248	-		-	-	-	
Object Associated Payroll Costs Total:	***659,677***	***848,531***	***1,096,093***		***1,105,920***	***1,105,920***	***1,105,920***	
0300 - Purchased Services								
0389 - Oth Prof-Technical Svc/Non-Inst	284	-	-		-	-	-	
Object Purchased Services Total:	***284***	***-***	***-***		***-***	***-***	***-***	
0400 - Supplies and Materials								
0410 - Consumable Supplies	5,296	6,233	5,950		4,900	4,900	4,900	
0420 - Textbooks	3,504	-	-		-	-	-	
0470 - Software	1,456	9,060	4,500		-	-	-	
Object Supplies and Materials Total:	***10,255***	***15,293***	***10,450***		***4,900***	***4,900***	***4,900***	
Special Education Program Total:	***2,037,469***	***2,569,385***	***2,859,714***	***30.03***	***2,940,016***	***2,940,016***	***2,940,016***	***29.16***
1283 - Alternative Education Program								
0100 - Salaries								
0111 - Licensed Salaries	467,197	662,976	588,662	7.00	578,994	578,994	578,994	6.50
0112 - Classified Salaries	32,026	29,073	35,469	1.13	20,092	20,092	20,092	0.56
0121 - Substitute - Licensed Salaries	16,442	3,391	13,700		13,700	13,700	13,700	
0122 - Substitute - Classified Salaries	-	-	2,500		2,500	2,500	2,500	
0130 - Overtime Salary	75	98	144		144	144	144	
0155 - Opt-Out Insurance Incentive	5,589	6,000	6,000		6,448	6,448	6,448	
Object Salaries Total:	***521,330***	***701,537***	***646,475***	***8.13***	***621,878***	***621,878***	***621,878***	***7.06***
0200 - Associated Payroll Costs								
0211 - PERS Employer Contribution	6,630	7,103	-		-	-	-	
0212 - PERS Pick-Up Contribution	28,783	39,107	36,030		37,313	37,313	37,313	
0213 - PERS UAL Contribution	52,207	75,213	73,146		72,556	72,556	72,556	

Continued from previous page.

Requirements	2023-24 Actual	2024-25 Actual	2025-26 Adopted	2025-26 FTE	2026-27 Proposed	2026-27 Approved	2026-27 Adopted	2026-27 FTE
0216 - OPSRP Employer Contribution	17,679	25,137	90,505		83,806	83,806	83,806	
0218 - PERS Retiree Tier Contribution	2,308	3,483	8,636		-	-	-	
0220 - Social Security/Medicare (FICA)	38,697	51,740	48,486		46,641	46,641	46,641	
0231 - Workers' Comp	1,447	2,661	1,973		2,108	2,108	2,108	
0232 - Unemployment Compensation	850	959	1,292		1,243	1,243	1,243	
0234 - Paid Leave Oregon - PFMLI	2,016	3,165	2,844		2,735	2,735	2,735	
0241 - Medical Insurance	124,528	171,755	150,637		137,386	137,386	137,386	
0248 - 403(B) Employer Match	663	907	1,050		907	907	907	
Object Associated Payroll Costs Total:	***275,807***	***381,228***	***414,599***		***384,695***	***384,695***	***384,695***	
0300 - Purchased Services								
0311 - Instruction Services	15,659	8,175	60,000		60,000	60,000	60,000	
0323 - Printing Costs	11,596	10,887	8,850		8,750	8,750	8,750	
0324 - Rentals	-	412	200		450	450	450	
0341 - In-District Travel	46	230	-		-	-	-	
0342 - Out-of-District Travel	-	188	-		-	-	-	
0353 - Postage	967	1,212	350		400	400	400	
Object Purchased Services Total:	***28,268***	***21,103***	***69,400***		***69,600***	***69,600***	***69,600***	
0400 - Supplies and Materials								
0410 - Consumable Supplies	9,622	14,310	10,150		13,530	13,530	13,530	
0418 - Food	2,035	45	2,000		150	150	150	
0420 - Textbooks	-	-	3,000		-	-	-	
0460 - Non-Consumable Products	1,998	3,174	4,000		3,300	3,300	3,300	
0470 - Software	92,566	-	14,500		14,500	14,500	14,500	
0480 - Non-Capital Tech Hardware	1,479	148	500		-	-	-	
Object Supplies and Materials Total:	***107,702***	***17,677***	***34,150***		***31,480***	***31,480***	***31,480***	
0600 - Other Objects								
0640 - Dues & Fees	4,215	3,724	4,000		4,000	4,000	4,000	
Object Other Objects Total:	***4,215***	***3,724***	***4,000***		***4,000***	***4,000***	***4,000***	
Alternative Education Program Total:	***937,322***	***1,125,269***	***1,168,624***	***8.13***	***1,111,653***	***1,111,653***	***1,111,653***	***7.06***
1291 - ESL Instructional Program								
0100 - Salaries								
0111 - Licensed Salaries	800,493	920,568	562,927	7.00	580,308	580,308	580,308	7.00
0112 - Classified Salaries	187,844	220,338	207,374	6.50	169,094	169,094	169,094	4.82
0121 - Substitute - Licensed Salaries	6,923	9,708	22,000		22,000	22,000	22,000	
0122 - Substitute - Classified Salaries	6,765	11,946	14,000		14,000	14,000	14,000	
0130 - Overtime Salary	1,133	6,071	672		672	672	672	
0140 - Other Stipends	-	-	826		-	-	-	
0155 - Opt-Out Insurance Incentive	-	4,800	4,800		-	-	-	
Object Salaries Total:	***1,003,157***	***1,173,431***	***812,599***	***13.50***	***786,074***	***786,074***	***786,074***	***11.82***
0200 - Associated Payroll Costs								
0211 - PERS Employer Contribution	9,027	9,397	5,917		6,025	6,025	6,025	
0212 - PERS Pick-Up Contribution	56,368	67,261	48,637		47,164	47,164	47,164	
0213 - PERS UAL Contribution	98,973	126,507	90,071		89,795	89,795	89,795	
0216 - OPSRP Employer Contribution	38,144	45,482	116,204		100,121	100,121	100,121	

Continued from previous page.

Requirements	2023-24 Actual	2024-25 Actual	2025-26 Adopted	2025-26 FTE	2026-27 Proposed	2026-27 Approved	2026-27 Adopted	2026-27 FTE
0218 - PERS Retiree Tier Contribution	53	95	-		-	-	-	
0219 - PERS Retiree OPSRP Contribution	51	10	-		-	-	-	
0220 - Social Security/Medicare (FICA)	74,868	87,814	60,946		58,959	58,959	58,959	
0231 - Workers' Comp	2,895	4,527	2,508		2,720	2,720	2,720	
0232 - Unemployment Compensation	1,679	1,611	1,623		1,571	1,571	1,571	
0234 - Paid Leave Oregon - PFMLI	3,852	5,302	3,574		3,457	3,457	3,457	
0241 - Medical Insurance	321,832	374,431	257,542		260,072	260,072	260,072	
0248 - 403(B) Employer Match	1,012	876	1,705		1,484	1,484	1,484	
Object Associated Payroll Costs Total:	***608,754***	***723,313***	***588,727***		***571,368***	***571,368***	***571,368***	
0300 - Purchased Services								
0312 - Instructional Program Improvement Services	-	-	10,000		2,500	2,500	2,500	
0341 - In-District Travel	-	-	500		-	-	-	
Object Purchased Services Total:	***-***	***-***	***10,500***		***2,500***	***2,500***	***2,500***	
0400 - Supplies and Materials								
0410 - Consumable Supplies	1,424	3,840	43,900		1,850	1,850	1,850	
0480 - Non-Capital Tech Hardware	-	-	5,000		-	-	-	
Object Supplies and Materials Total:	***1,424***	***3,840***	***48,900***		***1,850***	***1,850***	***1,850***	
ESL Instructional Program Total:	***1,613,335***	***1,900,584***	***1,460,726***	***13.50***	***1,361,792***	***1,361,792***	***1,361,792***	***11.82***
2112 - Attendance Services								
0100 - Salaries								
0112 - Classified Salaries	95,825	95,447	46,373	1.00	101,807	101,807	101,807	2.00
0122 - Substitute - Classified Salaries	-	-	3,000		3,000	3,000	3,000	
0130 - Overtime Salary	1,415	1,392	3,500		3,500	3,500	3,500	
Object Salaries Total:	***97,240***	***96,839***	***52,873***	***1.00***	***108,307***	***108,307***	***108,307***	***2.00***
0200 - Associated Payroll Costs								
0211 - PERS Employer Contribution	3,776	3,660	-		-	-	-	
0212 - PERS Pick-Up Contribution	5,774	5,801	3,172		6,498	6,498	6,498	
0213 - PERS UAL Contribution	9,886	10,689	5,383		12,199	12,199	12,199	
0216 - OPSRP Employer Contribution	2,025	2,122	7,567		14,366	14,366	14,366	
0220 - Social Security/Medicare (FICA)	7,313	7,254	3,966		8,124	8,124	8,124	
0231 - Workers' Comp	277	382	172		380	380	380	
0232 - Unemployment Compensation	166	137	106		217	217	217	
0234 - Paid Leave Oregon - PFMLI	377	442	233		477	477	477	
0241 - Medical Insurance	38,283	35,175	19,437		41,694	41,694	41,694	
0248 - 403(B) Employer Match	-	-	120		240	240	240	
Object Associated Payroll Costs Total:	***67,877***	***65,661***	***40,156***		***84,195***	***84,195***	***84,195***	
Attendance Services Total:	***165,116***	***162,501***	***93,029***	***1.00***	***192,502***	***192,502***	***192,502***	***2.00***
2114 - Student Accounting Services								
0100 - Salaries								
0112 - Classified Salaries	23,201	26,133	26,711	0.34	27,545	27,545	27,545	0.34
0130 - Overtime Salary	1,863	488	2,931		2,931	2,931	2,931	
Object Salaries Total:	***25,064***	***26,622***	***29,642***	***0.34***	***30,476***	***30,476***	***30,476***	***0.34***
0200 - Associated Payroll Costs								
0212 - PERS Pick-Up Contribution	-	-	176		176	176	176	
0213 - PERS UAL Contribution	2,929	2,781	3,101		3,301	3,301	3,301	

Continued from previous page.

Requirements	2023-24 Actual	2024-25 Actual	2025-26 Adopted	2025-26 FTE	2026-27 Proposed	2026-27 Approved	2026-27 Adopted	2026-27 FTE
0216 - OPSRP Employer Contribution	-	-	215		215	215	215	
0218 - PERS Retiree Tier Contribution	1,842	1,956	5,016		4,710	4,710	4,710	
0220 - Social Security/Medicare (FICA)	1,830	1,939	2,223		2,286	2,286	2,286	
0231 - Workers' Comp	64	103	95		111	111	111	
0232 - Unemployment Compensation	51	40	59		61	61	61	
0234 - Paid Leave Oregon - PFMLI	85	115	131		134	134	134	
0241 - Medical Insurance	6,471	6,797	6,609		7,088	7,088	7,088	
0248 - 403(B) Employer Match	-	-	41		41	41	41	
Object Associated Payroll Costs Total:	***13,273***	***13,732***	***17,666***		***18,123***	***18,123***	***18,123***	
0400 - Supplies and Materials								
0410 - Consumable Supplies	2,539	-	2,500		-	-	-	
Object Supplies and Materials Total:	***2,539***	***-***	***2,500***		***-***	***-***	***-***	
Student Accounting Services Total:	***40,877***	***40,353***	***49,808***	***0.34***	***48,599***	***48,599***	***48,599***	***0.34***
2115 - Student Safety Services								
0100 - Salaries								
0112 - Classified Salaries	-	53,544	59,494	1.00	54,083	54,083	54,083	1.00
0130 - Overtime Salary	-	320	-		-	-	-	
Object Salaries Total:	***-***	***53,864***	***59,494***	***1.00***	***54,083***	***54,083***	***54,083***	***1.00***
0200 - Associated Payroll Costs								
0212 - PERS Pick-Up Contribution	-	2,137	3,570		3,245	3,245	3,245	
0213 - PERS UAL Contribution	-	5,746	6,906		6,480	6,480	6,480	
0216 - OPSRP Employer Contribution	-	1,610	9,095		7,378	7,378	7,378	
0218 - PERS Retiree Tier Contribution	-	1,295	-		-	-	-	
0220 - Social Security/Medicare (FICA)	-	3,906	4,462		4,056	4,056	4,056	
0231 - Workers' Comp	-	207	178		178	178	178	
0232 - Unemployment Compensation	-	62	119		108	108	108	
0234 - Paid Leave Oregon - PFMLI	-	248	262		238	238	238	
0241 - Medical Insurance	-	15,068	19,437		20,847	20,847	20,847	
0248 - 403(B) Employer Match	-	-	120		120	120	120	
Object Associated Payroll Costs Total:	***-***	***30,278***	***44,149***		***42,650***	***42,650***	***42,650***	
0300 - Purchased Services								
0389 - Oth Prof-Technical Svc/Non-Inst	217,753	223,145	160,000		192,000	192,000	192,000	
Object Purchased Services Total:	***217,753***	***223,145***	***160,000***		***192,000***	***192,000***	***192,000***	
Student Safety Services Total:	***217,753***	***307,287***	***263,643***	***1.00***	***288,733***	***288,733***	***288,733***	***1.00***
2122 - Counseling Services								
0100 - Salaries								
0111 - Licensed Salaries	134,938	419,751	225,352	3.00	208,848	208,848	208,848	3.00
0112 - Classified Salaries	23,581	83,420	140,740	3.00	90,931	90,931	90,931	2.00
0121 - Substitute - Licensed Salaries	10,622	636	11,000		11,000	11,000	11,000	
0122 - Substitute - Classified Salaries	144	187	-		-	-	-	
0130 - Overtime Salary	279	1,087	239		239	239	239	
0132 - Extra Days Salaries	9,308	15,456	10,602	0.13	5,793	5,793	5,793	0.06
0155 - Opt-Out Insurance Incentive	-	6,000	-		6,448	6,448	6,448	
Object Salaries Total:	***178,871***	***526,537***	***387,933***	***6.13***	***323,259***	***323,259***	***323,259***	***5.06***

Continued from previous page.

Requirements	2023-24 Actual	2024-25 Actual	2025-26 Adopted	2025-26 FTE	2026-27 Proposed	2026-27 Approved	2026-27 Adopted	2026-27 FTE
0200 - Associated Payroll Costs								
0211 - PERS Employer Contribution	-	11,320	-		-	-	-	
0212 - PERS Pick-Up Contribution	9,880	30,175	23,276		19,396	19,396	19,396	
0213 - PERS UAL Contribution	18,517	57,003	43,728		37,387	37,387	37,387	
0216 - OPSRP Employer Contribution	7,486	15,786	58,415		43,391	43,391	43,391	
0218 - PERS Retiree Tier Contribution	782	4	-		-	-	-	
0220 - Social Security/Medicare (FICA)	13,497	39,759	29,095		24,244	24,244	24,244	
0231 - Workers' Comp	539	1,974	1,186		1,104	1,104	1,104	
0232 - Unemployment Compensation	288	753	776		646	646	646	
0234 - Paid Leave Oregon - PFMLI	703	2,396	1,706		1,422	1,422	1,422	
0241 - Medical Insurance	55,829	120,014	116,622		83,598	83,598	83,598	
0248 - 403(B) Employer Match	240	520	672		584	584	584	
Object Associated Payroll Costs Total:	***107,761***	***279,704***	***275,476***		***211,772***	***211,772***	***211,772***	
0300 - Purchased Services								
0342 - Out-of-District Travel	-	-	-		300	300	300	
0389 - Oth Prof-Technical Svc/Non-Inst	570	-	-		-	-	-	
Object Purchased Services Total:	***570***	***-***	***-***		***300***	***300***	***300***	
0400 - Supplies and Materials								
0410 - Consumable Supplies	855	2,245	4,400		3,050	3,050	3,050	
0470 - Software	3,458	3,962	5,000		4,500	4,500	4,500	
Object Supplies and Materials Total:	***4,313***	***6,207***	***9,400***		***7,550***	***7,550***	***7,550***	
Counseling Services Total:	***291,516***	***812,448***	***672,809***	***6.13***	***542,881***	***542,881***	***542,881***	***5.06***
2130 - Health & Nursing Services								
0100 - Salaries								
0114 - Managerial - Classified	131,930	124,764	136,236	1.00	140,801	140,801	140,801	1.00
0140 - Other Stipends	-	111	3,600		3,600	3,600	3,600	
Object Salaries Total:	***131,930***	***124,876***	***139,836***	***1.00***	***144,401***	***144,401***	***144,401***	***1.00***
0200 - Associated Payroll Costs								
0212 - PERS Pick-Up Contribution	7,669	8,159	8,390		8,664	8,664	8,664	
0213 - PERS UAL Contribution	15,703	14,267	16,232		17,302	17,302	17,302	
0216 - OPSRP Employer Contribution	5,806	6,146	21,378		19,699	19,699	19,699	
0220 - Social Security/Medicare (FICA)	10,124	10,387	10,488		10,830	10,830	10,830	
0231 - Workers' Comp	349	500	420		477	477	477	
0232 - Unemployment Compensation	295	215	280		289	289	289	
0234 - Paid Leave Oregon - PFMLI	441	616	615		635	635	635	
0241 - Medical Insurance	24,161	20,790	24,778		26,166	26,166	26,166	
0248 - 403(B) Employer Match	-	-	120		120	120	120	
Object Associated Payroll Costs Total:	***64,548***	***61,079***	***82,701***		***84,182***	***84,182***	***84,182***	
0300 - Purchased Services								
0342 - Out-of-District Travel	-	-	1,000		1,000	1,000	1,000	
0389 - Oth Prof-Technical Svc/Non-Inst	292	-	-		-	-	-	
Object Purchased Services Total:	***292***	***-***	***1,000***		***1,000***	***1,000***	***1,000***	
0400 - Supplies and Materials								
0410 - Consumable Supplies	21,914	26,156	17,875		22,458	22,458	22,458	
0418 - Food	1,340	557	1,000		1,000	1,000	1,000	
0460 - Non-Consumable Products	3,643	812	5,500		-	-	-	
0470 - Software	540	223	-		4,500	4,500	4,500	
Object Supplies and Materials Total:	***27,437***	***27,748***	***24,375***		***27,958***	***27,958***	***27,958***	

Continued from previous page.

Requirements	2023-24 Actual	2024-25 Actual	2025-26 Adopted	2025-26 FTE	2026-27 Proposed	2026-27 Approved	2026-27 Adopted	2026-27 FTE
0600 - Other Objects								
0640 - Dues & Fees	3,600	3,790	6,800		-	-	-	
Object Other Objects Total:	***3,600***	***3,790***	***6,800***		***-***	***-***	***-***	
Health & Nursing Services Total:	***227,807***	***217,493***	***254,712***	***1.00***	***257,541***	***257,541***	***257,541***	***1.00***
2160 - Other Student Treatment Services								
0300 - Purchased Services								
0313 - Student Services	256,813	127,762	109,030		192,000	192,000	192,000	
Object Purchased Services Total:	***256,813***	***127,762***	***109,030***		***192,000***	***192,000***	***192,000***	
Other Student Treatment Services Total:	***256,813***	***127,762***	***109,030***		***192,000***	***192,000***	***192,000***	
2190 - Service Direction, Student Support Services								
0100 - Salaries								
0112 - Classified Salaries	54,316	70,494	58,575	1.00	72,971	72,971	72,971	1.00
0113 - Administrators	145,083	156,356	165,552	1.00	171,099	171,099	171,099	1.00
0130 - Overtime Salary	-	1,964	-		-	-	-	
0140 - Other Stipends	10,468	13,676	6,000		6,000	6,000	6,000	
0155 - Opt-Out Insurance Incentive	10,000	12,000	12,000		12,000	12,000	12,000	
Object Salaries Total:	***219,867***	***254,490***	***242,127***	***2.00***	***262,070***	***262,070***	***262,070***	***2.00***
0200 - Associated Payroll Costs								
0211 - PERS Employer Contribution	11,601	12,530	34,471		32,336	32,336	32,336	
0212 - PERS Pick-Up Contribution	12,917	14,740	14,528		15,724	15,724	15,724	
0213 - PERS UAL Contribution	25,002	26,345	28,106		31,401	31,401	31,401	
0216 - OPSRP Employer Contribution	2,592	3,496	8,955		9,954	9,954	9,954	
0220 - Social Security/Medicare (FICA)	16,786	19,327	17,601		18,680	18,680	18,680	
0231 - Workers' Comp	550	882	726		865	865	865	
0232 - Unemployment Compensation	458	400	484		524	524	524	
0234 - Paid Leave Oregon - PFMLI	778	1,145	1,033		1,096	1,096	1,096	
0241 - Medical Insurance	19,543	20,502	19,437		20,847	20,847	20,847	
0248 - 403(B) Employer Match	110	170	240		240	240	240	
Object Associated Payroll Costs Total:	***90,337***	***99,537***	***125,581***		***131,667***	***131,667***	***131,667***	
0300 - Purchased Services								
0341 - In-District Travel	1,838	405	1,000		865	865	865	
0342 - Out-of-District Travel	11,121	13,324	7,500		3,500	3,500	3,500	
0389 - Oth Prof-Technical Svc/Non-Inst	1,050	462	-		-	-	-	
Object Purchased Services Total:	***14,009***	***14,190***	***8,500***		***4,365***	***4,365***	***4,365***	
0400 - Supplies and Materials								
0410 - Consumable Supplies	2,540	3,023	3,000		2,000	2,000	2,000	
0418 - Food	2,531	1,458	1,500		1,000	1,000	1,000	
0430 - Library Books	2,858	-	-		-	-	-	
0440 - Periodicals	195	200	200		-	-	-	
0460 - Non-Consumable Products	-	262	3,500		1,500	1,500	1,500	
0470 - Software	-	4,750	-		-	-	-	
0480 - Non-Capital Tech Hardware	95	-	-		-	-	-	
Object Supplies and Materials Total:	***8,219***	***9,694***	***8,200***		***4,500***	***4,500***	***4,500***	
0600 - Other Objects								
0640 - Dues & Fees	845	695	750		1,250	1,250	1,250	
Object Other Objects Total:	***845***	***695***	***750***		***1,250***	***1,250***	***1,250***	
Service Direction, Student Support Services Total:	***333,277***	***378,606***	***385,158***	***2.00***	***403,852***	***403,852***	***403,852***	***2.00***

Continued from previous page.

Requirements	2023-24 Actual	2024-25 Actual	2025-26 Adopted	2025-26 FTE	2026-27 Proposed	2026-27 Approved	2026-27 Adopted	2026-27 FTE
2211 - Improvement of Instruction Services								
0100 - Salaries								
0111 - Licensed Salaries	-	219,914	-		29,122	29,122	29,122	0.28
0113 - Administrators	130,810	129,039	241,951	1.60	218,062	218,062	218,062	1.35
0114 - Managerial - Classified	35,406	35,724	37,798	0.50	37,958	37,958	37,958	0.50
0140 - Other Stipends	6,600	6,600	1,800		6,300	6,300	6,300	
0155 - Opt-Out Insurance Incentive	-	-	12,000		10,200	10,200	10,200	
Object Salaries Total:	***172,816***	***391,277***	***293,549***	***2.10***	***301,642***	***301,642***	***301,642***	***2.13***
0200 - Associated Payroll Costs								
0211 - PERS Employer Contribution	-	9,488	47,918		44,987	44,987	44,987	
0212 - PERS Pick-Up Contribution	1,975	20,574	17,612		18,099	18,099	18,099	
0213 - PERS UAL Contribution	20,346	41,460	34,076		36,142	36,142	36,142	
0216 - OPSRP Employer Contribution	1,495	9,672	5,870		5,260	5,260	5,260	
0218 - PERS Retiree Tier Contribution	10,073	442	-		-	-	-	
0220 - Social Security/Medicare (FICA)	13,161	29,519	22,016		21,794	21,794	21,794	
0231 - Workers' Comp	436	1,439	881		996	996	996	
0232 - Unemployment Compensation	377	572	587		603	603	603	
0234 - Paid Leave Oregon - PFMLI	576	1,763	1,292		1,278	1,278	1,278	
0241 - Medical Insurance	31,968	68,049	30,972		32,033	32,033	32,033	
0248 - 403(B) Employer Match	160	375	252		256	256	256	
Object Associated Payroll Costs Total:	***80,566***	***183,353***	***161,476***		***161,448***	***161,448***	***161,448***	
0300 - Purchased Services								
0312 - Instructional Program Improvement Services	-	387	-		25,000	25,000	25,000	
0341 - In-District Travel	286	20	-		-	-	-	
0342 - Out-of-District Travel	-	-	26,000		5,000	5,000	5,000	
0353 - Postage	-	-	200		-	-	-	
0389 - Oth Prof-Technical Svc/Non-Inst	-	2,683	12,000		2,000	2,000	2,000	
Object Purchased Services Total:	***286***	***3,089***	***38,200***		***32,000***	***32,000***	***32,000***	
0400 - Supplies and Materials								
0410 - Consumable Supplies	670	823	1,500		-	-	-	
0417 - Awards/Incentives	179	-	3,000		500	500	500	
0418 - Food	233	125	150		-	-	-	
0420 - Textbooks	-	486	500		1,500	1,500	1,500	
0460 - Non-Consumable Products	-	250	250		1,280	1,280	1,280	
0470 - Software	685	685	15,000		-	-	-	
0480 - Non-Capital Tech Hardware	-	-	5,000		-	-	-	
Object Supplies and Materials Total:	***1,767***	***2,369***	***25,400***		***3,280***	***3,280***	***3,280***	
0600 - Other Objects								
0640 - Dues & Fees	1,407	1,690	1,500		1,390	1,390	1,390	
Object Other Objects Total:	***1,407***	***1,690***	***1,500***		***1,390***	***1,390***	***1,390***	
Improvement of Instruction Services Total:	***256,842***	***581,778***	***520,125***	***2.10***	***499,760***	***499,760***	***499,760***	***2.13***
2220 - Educational Media Services								
0100 - Salaries								
0111 - Licensed Salaries	-	19,298	19,856	0.20	20,521	20,521	20,521	0.20
0112 - Classified Salaries	191,812	217,126	229,797	6.00	244,405	244,405	244,405	6.00
0122 - Substitute - Classified Salaries	1,043	3,597	6,000		6,000	6,000	6,000	
0130 - Overtime Salary	13,725	14,326	4,894		4,894	4,894	4,894	
0132 - Extra Days Salaries	-	1,014	1,045	0.01	5,397	5,397	5,397	0.05
0155 - Opt-Out Insurance Incentive	2,400	-	-		-	-	-	
Object Salaries Total:	***208,980***	***255,362***	***261,592***	***6.21***	***281,217***	***281,217***	***281,217***	***6.25***

Continued from previous page.

Requirements	2023-24 Actual	2024-25 Actual	2025-26 Adopted	2025-26 FTE	2026-27 Proposed	2026-27 Approved	2026-27 Adopted	2026-27 FTE
0200 - Associated Payroll Costs								
0211 - PERS Employer Contribution	6,094	3,263	8,177		7,675	7,675	7,675	
0212 - PERS Pick-Up Contribution	12,299	15,067	15,695		16,874	16,874	16,874	
0213 - PERS UAL Contribution	21,112	27,606	29,102		32,392	32,392	32,392	
0216 - OPSRP Employer Contribution	5,537	9,479	32,471		31,554	31,554	31,554	
0218 - PERS Retiree Tier Contribution	57	11	-		-	-	-	
0220 - Social Security/Medicare (FICA)	15,232	18,870	19,619		21,089	21,089	21,089	
0231 - Workers' Comp	601	1,020	808		966	966	966	
0232 - Unemployment Compensation	366	349	523		565	565	565	
0234 - Paid Leave Oregon - PFMLI	794	1,138	1,151		1,237	1,237	1,237	
0241 - Medical Insurance	95,205	85,457	120,509		129,272	129,272	129,272	
0248 - 403(B) Employer Match	467	360	743		743	743	743	
Object Associated Payroll Costs Total:	***157,763***	***162,619***	***228,798***		***242,367***	***242,367***	***242,367***	
0300 - Purchased Services								
0341 - In-District Travel	-	-	7,500		-	-	-	
Object Purchased Services Total:	***-***	***-***	***7,500***		***-***	***-***	***-***	
0400 - Supplies and Materials								
0410 - Consumable Supplies	11,021	16,115	15,995		3,815	3,815	3,815	
0418 - Food	90	95	195		-	-	-	
0430 - Library Books	27,325	20,415	11,825		34,315	34,315	34,315	
0440 - Periodicals	137	911	1,950		-	-	-	
0460 - Non-Consumable Products	2,366	2,822	4,480		-	-	-	
0470 - Software	3,020	1,467	2,935		-	-	-	
0480 - Non-Capital Tech Hardware	870	1,385	2,840		-	-	-	
Object Supplies and Materials Total:	***44,828***	***43,209***	***40,220***		***38,130***	***38,130***	***38,130***	
0600 - Other Objects								
0640 - Dues & Fees	6,768	510	730		-	-	-	
Object Other Objects Total:	***6,768***	***510***	***730***		***-***	***-***	***-***	
Educational Media Services Total:	***418,339***	***461,700***	***538,840***	***6.21***	***561,714***	***561,714***	***561,714***	***6.25***
2230 - Assessment & Testing								
0100 - Salaries								
0140 - Other Stipends	30,323	29,841	-		-	-	-	
Object Salaries Total:	***30,323***	***29,841***	***-***		***-***	***-***	***-***	
0200 - Associated Payroll Costs								
0211 - PERS Employer Contribution	508	(6)	-		-	-	-	
0212 - PERS Pick-Up Contribution	80	-	-		-	-	-	
0213 - PERS UAL Contribution	3,957	3,329	-		-	-	-	
0216 - OPSRP Employer Contribution	3	-	-		-	-	-	
0218 - PERS Retiree Tier Contribution	108	281	-		-	-	-	
0220 - Social Security/Medicare (FICA)	2,333	2,283	-		-	-	-	
0231 - Workers' Comp	86	120	-		-	-	-	
0232 - Unemployment Compensation	54	41	-		-	-	-	
0234 - Paid Leave Oregon - PFMLI	122	142	-		-	-	-	
Object Associated Payroll Costs Total:	***7,251***	***6,190***	***-***		***-***	***-***	***-***	
0400 - Supplies and Materials								
0410 - Consumable Supplies	595	1,611	-		-	-	-	
0470 - Software	37,267	45,600	40,000		77,368	77,368	77,368	
Object Supplies and Materials Total:	***37,863***	***47,211***	***40,000***		***77,368***	***77,368***	***77,368***	
Assessment & Testing Total:	***75,436***	***83,242***	***40,000***		***77,368***	***77,368***	***77,368***	

Continued from previous page.

Requirements	2023-24 Actual	2024-25 Actual	2025-26 Adopted	2025-26 FTE	2026-27 Proposed	2026-27 Approved	2026-27 Adopted	2026-27 FTE
2240 - Instructional Staff Develop								
0100 - Salaries								
0121 - Substitute - Licensed Salaries	1,667	795	2,000		-	-	-	
0122 - Substitute - Classified Salaries	-	1,265	-		-	-	-	
0140 - Other Stipends	1,160	21,654	10,000		-	-	-	
Object Salaries Total:	***2,827***	***23,714***	***12,000***		***-***	***-***	***-***	
0200 - Associated Payroll Costs								
0211 - PERS Employer Contribution	30	239	-		-	-	-	
0212 - PERS Pick-Up Contribution	68	1,089	720		-	-	-	
0213 - PERS UAL Contribution	263	2,485	-		-	-	-	
0216 - OPSRP Employer Contribution	42	714	882		-	-	-	
0218 - PERS Retiree Tier Contribution	59	79	-		-	-	-	
0219 - PERS Retiree OPSRP Contribution	-	11	-		-	-	-	
0220 - Social Security/Medicare (FICA)	216	1,775	900		-	-	-	
0231 - Workers' Comp	23	106	60		-	-	-	
0232 - Unemployment Compensation	3	34	24		-	-	-	
0234 - Paid Leave Oregon - PFMLI	11	105	53		-	-	-	
0241 - Medical Insurance	-	53	-		-	-	-	
0248 - 403(B) Employer Match	-	0	-		-	-	-	
0249 - Tuition Reimbursement	63,668	33,042	45,000		45,000	45,000	45,000	
Object Associated Payroll Costs Total:	***64,385***	***39,731***	***47,639***		***45,000***	***45,000***	***45,000***	
0300 - Purchased Services								
0312 - Instructional Program Improvement Services	-	-	-		53,216	53,216	53,216	
0342 - Out-of-District Travel	2,106	10,763	19,000		6,156	6,156	6,156	
0389 - Oth Prof-Technical Svc/Non-Inst	3,600	-	40,000		35,000	35,000	35,000	
Object Purchased Services Total:	***5,706***	***10,763***	***59,000***		***94,372***	***94,372***	***94,372***	
0400 - Supplies and Materials								
0410 - Consumable Supplies	352	3,016	631		3,949	3,949	3,949	
0418 - Food	24,484	18,096	18,000		12,891	12,891	12,891	
Object Supplies and Materials Total:	***24,836***	***21,113***	***18,631***		***16,840***	***16,840***	***16,840***	
Instructional Staff Develop Total:	***97,754***	***95,320***	***137,270***		***156,212***	***156,212***	***156,212***	
2244 - Adminstration Staff Development								
0200 - Associated Payroll Costs								
0249 - Tuition Reimbursement	23,201	10,508	25,000		25,000	25,000	25,000	
Object Associated Payroll Costs Total:	***23,201***	***10,508***	***25,000***		***25,000***	***25,000***	***25,000***	
Adminstration Staff Development Total:	***23,201***	***10,508***	***25,000***		***25,000***	***25,000***	***25,000***	
2310 - Board of Education Services								
0300 - Purchased Services								
0341 - In-District Travel	459	-	750		-	-	-	
0342 - Out-of-District Travel	9,052	15,425	10,000		6,000	6,000	6,000	
0354 - Advertising	600	204	1,000		500	500	500	
0374 - Other Tuition	1,500	2,750	1,500		2,000	2,000	2,000	
0381 - Audit Services	39,390	41,550	35,000		42,000	42,000	42,000	
0382 - General Legal Services	95,000	109,030	95,000		108,431	108,431	108,431	
0388 - Elections Services	-	3,078	-		4,000	4,000	4,000	
0389 - Oth Prof-Technical Svc/Non-Inst	3,060	5,060	5,000		5,000	5,000	5,000	
Object Purchased Services Total:	***149,061***	***177,097***	***148,250***		***167,931***	***167,931***	***167,931***	

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Requirements	2023-24 Actual	2024-25 Actual	2025-26 Adopted	2025-26 FTE	2026-27 Proposed	2026-27 Approved	2026-27 Adopted	2026-27 FTE
0400 - Supplies and Materials								
0410 - Consumable Supplies	343	25	500		500	500	500	
0418 - Food	2,515	3,117	2,996		2,996	2,996	2,996	
0460 - Non-Consumable Products	30	-	-		-	-	-	
Object Supplies and Materials Total:	***2,888***	***3,142***	***3,496***		***3,496***	***3,496***	***3,496***	
0600 - Other Objects								
0640 - Dues & Fees	9,196	9,196	9,250		9,250	9,250	9,250	
0655 - Judgments & Settlements	-	11,639	-		-	-	-	
Object Other Objects Total:	***9,196***	***20,835***	***9,250***		***9,250***	***9,250***	***9,250***	
Board of Education Services Total:	***161,145***	***201,073***	***160,996***		***180,677***	***180,677***	***180,677***	
2321 - Office of the Superintendent Services								
0100 - Salaries								
0113 - Administrators	284,188	250,543	240,136	1.14	326,966	326,966	326,966	1.64
0114 - Managerial - Classified	70,677	70,403	77,320	1.00	82,237	82,237	82,237	1.00
0140 - Other Stipends	12,600	12,600	14,460		18,360	18,360	18,360	
Object Salaries Total:	***367,465***	***333,546***	***331,916***	***2.14***	***427,563***	***427,563***	***427,563***	***2.64***
0200 - Associated Payroll Costs								
0211 - PERS Employer Contribution	22,243	20,367	47,588		58,845	58,845	58,845	
0212 - PERS Pick-Up Contribution	22,403	20,759	19,915		25,654	25,654	25,654	
0213 - PERS UAL Contribution	43,428	34,498	38,529		51,230	51,230	51,230	
0216 - OPSRP Employer Contribution	3,139	3,130	12,004		11,382	11,382	11,382	
0220 - Social Security/Medicare (FICA)	25,012	22,506	21,027		27,918	27,918	27,918	
0231 - Workers' Comp	934	1,082	996		1,411	1,411	1,411	
0232 - Unemployment Compensation	808	507	664		855	855	855	
0234 - Paid Leave Oregon - PFMLI	1,226	1,327	1,234		1,638	1,638	1,638	
0241 - Medical Insurance	60,705	54,251	53,025		69,079	69,079	69,079	
0248 - 403(B) Employer Match	14,400	17,000	257		28,997	28,997	28,997	
Object Associated Payroll Costs Total:	***194,298***	***175,426***	***195,239***		***277,009***	***277,009***	***277,009***	
0300 - Purchased Services								
0312 - Instructional Program Improvement Services	4,875	-	4,000		-	-	-	
0323 - Printing Costs	2,347	2,014	1,000		2,000	2,000	2,000	
0341 - In-District Travel	250	-	250		250	250	250	
0342 - Out-of-District Travel	9,354	11,330	9,000		9,000	9,000	9,000	
0389 - Oth Prof-Technical Svc/Non-Inst	52	7,769	5,000		5,000	5,000	5,000	
Object Purchased Services Total:	***16,877***	***21,113***	***19,250***		***16,250***	***16,250***	***16,250***	
0400 - Supplies and Materials								
0410 - Consumable Supplies	3,165	2,367	3,000		2,000	2,000	2,000	
0417 - Awards/Incentives	382	230	750		750	750	750	
0418 - Food	6,785	3,782	3,000		3,000	3,000	3,000	
0460 - Non-Consumable Products	1,859	204	1,500		1,500	1,500	1,500	
0470 - Software	-	8,000	-		-	-	-	
Object Supplies and Materials Total:	***12,190***	***14,583***	***8,250***		***7,250***	***7,250***	***7,250***	
0600 - Other Objects								
0640 - Dues & Fees	2,747	3,210	3,000		3,000	3,000	3,000	
Object Other Objects Total:	***2,747***	***3,210***	***3,000***		***3,000***	***3,000***	***3,000***	
Office of the Superintendent Services Total:	***593,577***	***547,878***	***557,655***	***2.14***	***731,072***	***731,072***	***731,072***	***2.64***

Continued from previous page.

Requirements	2023-24 Actual	2024-25 Actual	2025-26 Adopted	2025-26 FTE	2026-27 Proposed	2026-27 Approved	2026-27 Adopted	2026-27 FTE
2329 - Other Executive Adminstration Services								
0300 - Purchased Services								
0322 - Contract Maint & Repairs	986	1,510	1,000		2,000	2,000	2,000	
0323 - Printing Costs	13,488	14,742	14,680		15,000	15,000	15,000	
0324 - Rentals	3,304	4,630	5,000		6,000	6,000	6,000	
0353 - Postage	5,056	1,966	8,000		5,000	5,000	5,000	
Object Purchased Services Total:	***22,834***	***22,848***	***28,680***		***28,000***	***28,000***	***28,000***	
0400 - Supplies and Materials								
0410 - Consumable Supplies	2,120	4,431	3,000		3,000	3,000	3,000	
0418 - Food	2,053	1,274	2,500		-	-	-	
Object Supplies and Materials Total:	***4,173***	***5,704***	***5,500***		***3,000***	***3,000***	***3,000***	
Other Executive Adminstration Services Total:	***27,007***	***28,552***	***34,180***		***31,000***	***31,000***	***31,000***	
2410 - Office of the Principal Services								
0100 - Salaries								
0111 - Licensed Salaries	-	696	-		-	-	-	
0112 - Classified Salaries	473,522	498,282	562,606	12.50	522,006	522,006	522,006	11.50
0113 - Administrators	1,626,011	1,714,032	1,676,519	12.50	1,643,061	1,643,061	1,643,061	12.00
0114 - Managerial - Classified	116,167	142,931	134,904	2.00	146,230	146,230	146,230	2.00
0122 - Substitute - Classified Salaries	3,456	10,308	16,500		16,500	16,500	16,500	
0130 - Overtime Salary	13,094	9,424	4,923		4,923	4,923	4,923	
0140 - Other Stipends	17,828	23,120	19,722		16,736	16,736	16,736	
0155 - Opt-Out Insurance Incentive	33,600	29,600	26,400		24,000	24,000	24,000	
Object Salaries Total:	***2,283,678***	***2,428,393***	***2,441,574***	***27.00***	***2,373,456***	***2,373,456***	***2,373,456***	***25.50***
0200 - Associated Payroll Costs								
0211 - PERS Employer Contribution	54,755	48,051	113,731		82,534	82,534	82,534	
0212 - PERS Pick-Up Contribution	130,028	140,539	142,577		135,568	135,568	135,568	
0213 - PERS UAL Contribution	261,767	257,172	280,934		281,824	281,824	281,824	
0216 - OPSRP Employer Contribution	64,497	76,482	269,003		241,039	241,039	241,039	
0218 - PERS Retiree Tier Contribution	77	4,504	12,260		12,697	12,697	12,697	
0220 - Social Security/Medicare (FICA)	172,540	186,773	183,116		178,008	178,008	178,008	
0231 - Workers' Comp	6,187	9,028	7,367		7,906	7,906	7,906	
0232 - Unemployment Compensation	4,833	3,737	4,883		4,747	4,747	4,747	
0234 - Paid Leave Oregon - PFMLI	7,762	11,068	10,745		10,446	10,446	10,446	
0241 - Medical Insurance	484,682	531,822	519,155		538,205	538,205	538,205	
0248 - 403(B) Employer Match	1,805	1,745	3,240		3,060	3,060	3,060	
Object Associated Payroll Costs Total:	***1,188,932***	***1,270,919***	***1,547,011***		***1,496,034***	***1,496,034***	***1,496,034***	
0300 - Purchased Services								
0323 - Printing Costs	65,639	70,918	62,056		51,507	51,507	51,507	
0324 - Rentals	3,199	2,433	1,000		1,500	1,500	1,500	
0341 - In-District Travel	293	42	-		-	-	-	
0342 - Out-of-District Travel	3,718	12,036	47,000		23,500	23,500	23,500	
0351 - Telephone Services	2,019	1,777	2,150		1,000	1,000	1,000	
0353 - Postage	8,460	9,298	7,800		5,936	5,936	5,936	
0354 - Advertising	1,000	-	-		-	-	-	
0389 - Oth Prof-Technical Svc/Non-Inst	-	4,780	-		-	-	-	
Object Purchased Services Total:	***84,328***	***101,283***	***120,006***		***83,443***	***83,443***	***83,443***	

Continued from previous page.

Requirements	2023-24 Actual	2024-25 Actual	2025-26 Adopted	2025-26 FTE	2026-27 Proposed	2026-27 Approved	2026-27 Adopted	2026-27 FTE
0400 - Supplies and Materials								
0410 - Consumable Supplies	76,995	81,339	63,980		48,480	48,480	48,480	
0417 - Awards/Incentives	3,053	4,193	5,500		4,000	4,000	4,000	
0418 - Food	23,650	30,606	13,500		15,850	15,850	15,850	
0430 - Library Books	-	141	-		-	-	-	
0460 - Non-Consumable Products	12,771	41,022	14,200		17,024	17,024	17,024	
0470 - Software	4,755	3,128	3,800		5,800	5,800	5,800	
0480 - Non-Capital Tech Hardware	2,159	2,485	16,941		8,150	8,150	8,150	
Object Supplies and Materials Total:	***123,383***	***162,914***	***117,921***		***99,304***	***99,304***	***99,304***	
0600 - Other Objects								
0640 - Dues & Fees	9,709	13,432	6,300		3,200	3,200	3,200	
Object Other Objects Total:	***9,709***	***13,432***	***6,300***		***3,200***	***3,200***	***3,200***	
Office of the Principal Services Total:	***3,690,031***	***3,976,942***	***4,232,812***	***27.00***	***4,055,437***	***4,055,437***	***4,055,437***	***25.50***
2520 - Fiscal Services								
0100 - Salaries								
0112 - Classified Salaries	87,629	97,270	93,939	1.55	100,125	100,125	100,125	1.55
0113 - Administrators	162,443	161,007	165,552	1.00	171,099	171,099	171,099	1.00
0114 - Managerial - Classified	283,533	356,763	365,145	4.25	402,908	402,908	402,908	4.50
0130 - Overtime Salary	4,247	1,790	2,966		2,966	2,966	2,966	
0140 - Other Stipends	11,902	10,200	11,200		11,400	11,400	11,400	
0155 - Opt-Out Insurance Incentive	2,000	-	-		5,000	5,000	5,000	
Object Salaries Total:	***551,754***	***627,030***	***638,802***	***6.80***	***693,498***	***693,498***	***693,498***	***7.05***
0200 - Associated Payroll Costs								
0211 - PERS Employer Contribution	12,095	12,271	32,217		30,284	30,284	30,284	
0212 - PERS Pick-Up Contribution	27,540	32,771	36,773		40,006	40,006	40,006	
0213 - PERS UAL Contribution	63,552	65,517	73,808		82,740	82,740	82,740	
0216 - OPSRP Employer Contribution	13,334	17,151	67,234		66,611	66,611	66,611	
0217 - Prior PERS Costs	(11,335)	(8,644)	-		-	-	-	
0218 - PERS Retiree Tier Contribution	1,779	1,899	4,869		4,572	4,572	4,572	
0219 - PERS Retiree OPSRP Contribution	1,305	-	-		-	-	-	
0220 - Social Security/Medicare (FICA)	41,571	46,659	47,910		51,937	51,937	51,937	
0231 - Workers' Comp	1,477	2,289	1,923		2,299	2,299	2,299	
0232 - Unemployment Compensation	1,188	950	1,278		1,387	1,387	1,387	
0234 - Paid Leave Oregon - PFMLI	1,991	2,779	2,811		3,047	3,047	3,047	
0241 - Medical Insurance	130,922	160,189	160,211		163,144	163,144	163,144	
0248 - 403(B) Employer Match	360	374	816		846	846	846	
Object Associated Payroll Costs Total:	***285,780***	***334,206***	***429,850***		***446,873***	***446,873***	***446,873***	
0300 - Purchased Services								
0341 - In-District Travel	341	395	-		-	-	-	
0342 - Out-of-District Travel	6,284	3,396	6,500		4,000	4,000	4,000	
0353 - Postage	-	18	-		-	-	-	
0389 - Oth Prof-Technical Svc/Non-Inst	97,830	74,982	85,000		65,000	65,000	65,000	
Object Purchased Services Total:	***104,454***	***78,791***	***91,500***		***69,000***	***69,000***	***69,000***	
0400 - Supplies and Materials								
0410 - Consumable Supplies	4,891	7,986	3,000		5,000	5,000	5,000	
0418 - Food	1,364	857	1,000		1,000	1,000	1,000	
0460 - Non-Consumable Products	3,277	278	4,000		2,500	2,500	2,500	
0470 - Software	79,792	53,186	80,000		50,042	50,042	50,042	
0480 - Non-Capital Tech Hardware	2,732	460	3,000		2,500	2,500	2,500	
Object Supplies and Materials Total:	***92,056***	***62,767***	***91,000***		***61,042***	***61,042***	***61,042***	

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Requirements	2023-24 Actual	2024-25 Actual	2025-26 Adopted	2025-26 FTE	2026-27 Proposed	2026-27 Approved	2026-27 Adopted	2026-27 FTE
0600 - Other Objects								
0630 - Unrecoverable Bad Debt Write-Off	9,666	58	-		-	-	-	
0640 - Dues & Fees	15,773	18,629	10,000		15,000	15,000	15,000	
0670 - Govt Tax-License-Assessment	44,256	-	-		-	-	-	
Object Other Objects Total:	***69,696***	***18,687***	***10,000***		***15,000***	***15,000***	***15,000***	
Fiscal Services Total:	***1,103,739***	***1,121,481***	***1,261,152***	***6.80***	***1,285,413***	***1,285,413***	***1,285,413***	***7.05***
2528 - Risk Management Services								
0600 - Other Objects								
0651 - Liability Insurance	125,641	131,749	151,500		175,000	175,000	175,000	
0652 - Fidelity Bonds	2,972	-	3,500		3,500	3,500	3,500	
Object Other Objects Total:	***128,613***	***131,749***	***155,000***		***178,500***	***178,500***	***178,500***	
Risk Management Services Total:	***128,613***	***131,749***	***155,000***		***178,500***	***178,500***	***178,500***	
2542 - Buildings Services								
0100 - Salaries								
0112 - Classified Salaries	1,101,717	1,221,733	1,311,736	24.95	1,357,145	1,357,145	1,357,145	23.75
0122 - Substitute - Classified Salaries	88,660	91,832	56,350		56,350	56,350	56,350	
0130 - Overtime Salary	58,445	31,371	32,343		32,343	32,343	32,343	
0134 - Incentive Pay	11,396	14,801	12,107		12,350	12,350	12,350	
0140 - Other Stipends	225	225	550		225	225	225	
0155 - Opt-Out Insurance Incentive	25,680	25,920	28,800		24,000	24,000	24,000	
Object Salaries Total:	***1,286,122***	***1,385,881***	***1,441,886***	***24.95***	***1,482,413***	***1,482,413***	***1,482,413***	***23.75***
0200 - Associated Payroll Costs								
0211 - PERS Employer Contribution	10,175	5,740	9,798		9,504	9,504	9,504	
0212 - PERS Pick-Up Contribution	64,022	74,973	80,415		85,992	85,992	85,992	
0213 - PERS UAL Contribution	149,977	146,009	157,080		166,997	166,997	166,997	
0216 - OPSRP Employer Contribution	42,258	53,823	189,883		182,352	182,352	182,352	
0218 - PERS Retiree Tier Contribution	429	418	-		-	-	-	
0219 - PERS Retiree OPSRP Contribution	16	453	-		-	-	-	
0220 - Social Security/Medicare (FICA)	96,697	105,197	108,143		111,182	111,182	111,182	
0231 - Workers' Comp	16,199	23,511	19,295		34,662	34,662	34,662	
0232 - Unemployment Compensation	2,719	2,147	2,885		2,966	2,966	2,966	
0234 - Paid Leave Oregon - PFMLI	4,308	6,205	6,344		6,523	6,523	6,523	
0241 - Medical Insurance	313,886	318,558	364,444		411,728	411,728	411,728	
0248 - 403(B) Employer Match	1,318	1,147	3,090		2,850	2,850	2,850	
Object Associated Payroll Costs Total:	***702,003***	***738,181***	***941,377***		***1,014,756***	***1,014,756***	***1,014,756***	
0300 - Purchased Services								
0322 - Contract Maint & Repairs	651	2,357	9,900		-	-	-	
0323 - Printing Costs	-	-	900		800	800	800	
0324 - Rentals	3,375	(18,998)	-		-	-	-	
0325 - Electricity	444,465	463,523	545,570		516,150	516,150	516,150	
0326 - Fuel (BUILDING Use)	242,559	209,694	283,433		240,960	240,960	240,960	
0327 - Water and Sewage	140,084	145,467	148,455		153,900	153,900	153,900	
0328 - Garbage Service	62,378	68,632	76,445		86,900	86,900	86,900	
0341 - In-District Travel	94	208	270		-	-	-	
0389 - Oth Prof-Technical Svc/Non-Inst	-	95	900		800	800	800	
Object Purchased Services Total:	***893,606***	***870,977***	***1,065,873***		***999,510***	***999,510***	***999,510***	

Continued from previous page.

Requirements	2023-24 Actual	2024-25 Actual	2025-26 Adopted	2025-26 FTE	2026-27 Proposed	2026-27 Approved	2026-27 Adopted	2026-27 FTE
0400 - Supplies and Materials								
0410 - Consumable Supplies	87,057	106,069	85,506		82,938	82,938	82,938	
0411 - Fuel (VEHICLES)	-	-	1,260		1,100	1,100	1,100	
0418 - Food	-	36	900		900	900	900	
0460 - Non-Consumable Products	46,419	40,587	28,440		23,200	23,200	23,200	
Object Supplies and Materials Total:	***133,476***	***146,692***	***116,106***		***108,138***	***108,138***	***108,138***	
0500 - Capital Outlay								
0541 - Fixed Asset Equipment	-	-	900		1,000	1,000	1,000	
Object Capital Outlay Total:	***-***	***-***	***900***		***1,000***	***1,000***	***1,000***	
0600 - Other Objects								
0653 - Property Insurance	328,625	368,005	423,206		415,000	415,000	415,000	
Object Other Objects Total:	***328,625***	***368,005***	***423,206***		***415,000***	***415,000***	***415,000***	
Buildings Services Total:	***3,343,832***	***3,509,735***	***3,989,348***	***24.95***	***4,020,817***	***4,020,817***	***4,020,817***	***23.75***
2543 - Grounds Services								
0100 - Salaries								
0112 - Classified Salaries	130,039	122,996	128,157	2.00	133,533	133,533	133,533	2.00
0130 - Overtime Salary	22,440	6,595	6,897		6,897	6,897	6,897	
0140 - Other Stipends	13,366	10,817	-		-	-	-	
Object Salaries Total:	***165,845***	***140,409***	***135,054***	***2.00***	***140,430***	***140,430***	***140,430***	***2.00***
0200 - Associated Payroll Costs								
0212 - PERS Pick-Up Contribution	9,455	8,246	8,103		8,426	8,426	8,426	
0213 - PERS UAL Contribution	20,359	14,422	14,877		16,000	16,000	16,000	
0216 - OPSRP Employer Contribution	7,158	6,212	20,100		18,723	18,723	18,723	
0220 - Social Security/Medicare (FICA)	12,220	10,361	10,129		10,532	10,532	10,532	
0231 - Workers' Comp	2,186	2,425	1,886		3,211	3,211	3,211	
0232 - Unemployment Compensation	380	218	270		281	281	281	
0234 - Paid Leave Oregon - PFMLI	514	611	594		618	618	618	
0241 - Medical Insurance	38,094	39,980	38,874		41,694	41,694	41,694	
0248 - 403(B) Employer Match	120	120	240		240	240	240	
Object Associated Payroll Costs Total:	***90,486***	***82,594***	***95,073***		***99,725***	***99,725***	***99,725***	
0300 - Purchased Services								
0322 - Contract Maint & Repairs	44,013	2,123	13,800		4,800	4,800	4,800	
0324 - Rentals	2,880	494	3,600		3,400	3,400	3,400	
0327 - Water and Sewage	54,483	39,539	78,000		70,000	70,000	70,000	
0328 - Garbage Service	-	-	1,050		-	-	-	
0342 - Out-of-District Travel	421	764	1,260		1,000	1,000	1,000	
0389 - Oth Prof-Technical Svc/Non-Inst	1,821	600	1,260		1,000	1,000	1,000	
Object Purchased Services Total:	***103,618***	***43,521***	***98,970***		***80,200***	***80,200***	***80,200***	
0400 - Supplies and Materials								
0410 - Consumable Supplies	30,082	38,705	39,200		30,500	30,500	30,500	
0411 - Fuel (VEHICLES)	914	-	1,850		2,500	2,500	2,500	
0412 - Tires-Tire Reps-Batteries	-	771	2,250		2,000	2,000	2,000	
0460 - Non-Consumable Products	25,040	16,295	19,850		18,400	18,400	18,400	
0470 - Software	10,000	10,000	10,000		10,000	10,000	10,000	
Object Supplies and Materials Total:	***66,035***	***65,772***	***73,150***		***63,400***	***63,400***	***63,400***	
0600 - Other Objects								
0640 - Dues & Fees	50	-	-		-	-	-	
Object Other Objects Total:	***50***	***-***	***-***		***-***	***-***	***-***	
Grounds Services Total:	***426,033***	***332,295***	***402,247***	***2.00***	***383,755***	***383,755***	***383,755***	***2.00***

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Requirements	2023-24 Actual	2024-25 Actual	2025-26 Adopted	2025-26 FTE	2026-27 Proposed	2026-27 Approved	2026-27 Adopted	2026-27 FTE
2544 - Maintenance Services								
0100 - Salaries								
0112 - Classified Salaries	326,528	331,848	291,120	4.65	319,652	319,652	319,652	4.65
0113 - Administrators	53,293	55,668	-		56,976	56,976	56,976	0.33
0114 - Managerial - Classified	69,056	77,825	82,349	0.75	82,698	82,698	82,698	0.75
0122 - Substitute - Classified Salaries	427	1,378	500		500	500	500	
0130 - Overtime Salary	31,484	14,107	26,500		26,500	26,500	26,500	
0140 - Other Stipends	3,753	3,657	3,600		6,600	6,600	6,600	
0155 - Opt-Out Insurance Incentive	3,600	4,800	4,800		6,000	6,000	6,000	
Object Salaries Total:	***488,141***	***489,282***	***408,869***	***5.40***	***498,926***	***498,926***	***498,926***	***5.73***
0200 - Associated Payroll Costs								
0211 - PERS Employer Contribution	3,827	4,093	-		10,256	10,256	10,256	
0212 - PERS Pick-Up Contribution	25,182	28,896	24,532		29,936	29,936	29,936	
0213 - PERS UAL Contribution	56,223	50,580	44,328		56,546	56,546	56,546	
0216 - OPSRP Employer Contribution	16,686	19,317	60,365		58,182	58,182	58,182	
0218 - PERS Retiree Tier Contribution	15	-	-		-	-	-	
0219 - PERS Retiree OPSRP Contribution	769	-	-		-	-	-	
0220 - Social Security/Medicare (FICA)	36,957	36,293	30,665		37,394	37,394	37,394	
0231 - Workers' Comp	5,418	7,042	5,694		9,432	9,432	9,432	
0232 - Unemployment Compensation	1,011	759	818		998	998	998	
0234 - Paid Leave Oregon - PFMLI	1,639	2,136	1,799		2,194	2,194	2,194	
0241 - Medical Insurance	113,781	108,418	89,529		104,430	104,430	104,430	
0248 - 403(B) Employer Match	272	250	648		688	688	688	
Object Associated Payroll Costs Total:	***261,781***	***257,785***	***258,378***		***310,056***	***310,056***	***310,056***	
0300 - Purchased Services								
0322 - Contract Maint & Repairs	240,397	109,403	103,450		111,500	111,500	111,500	
0323 - Printing Costs	-	-	450		300	300	300	
0324 - Rentals	9,319	10,994	5,400		5,500	5,500	5,500	
0328 - Garbage Service	2,836	3,750	3,780		3,780	3,780	3,780	
0342 - Out-of-District Travel	(670)	248	2,040		2,100	2,100	2,100	
0351 - Telephone Services	542	1,095	540		300	300	300	
0389 - Oth Prof-Technical Svc/Non-Inst	2,269	715	2,700		2,000	2,000	2,000	
Object Purchased Services Total:	***254,693***	***126,205***	***118,360***		***125,480***	***125,480***	***125,480***	
0400 - Supplies and Materials								
0410 - Consumable Supplies	40,657	12,113	90,400		75,000	75,000	75,000	
0411 - Fuel (VEHICLES)	28,448	21,309	21,600		19,000	19,000	19,000	
0412 - Tires-Tire Reps-Batteries	2,679	696	5,400		4,500	4,500	4,500	
0417 - Awards/Incentives	861	200	1,440		1,400	1,400	1,400	
0418 - Food	3,134	2,156	2,700		2,740	2,740	2,740	
0460 - Non-Consumable Products	155,647	103,038	114,480		95,600	95,600	95,600	
0470 - Software	12,241	1,421	10,800		8,000	8,000	8,000	
0480 - Non-Capital Tech Hardware	-	-	1,680		1,800	1,800	1,800	
Object Supplies and Materials Total:	***243,666***	***140,933***	***248,500***		***208,040***	***208,040***	***208,040***	
0500 - Capital Outlay								
0541 - Fixed Asset Equipment	-	-	-		16,000	16,000	16,000	
Object Capital Outlay Total:	***-***	***-***	***-***		***16,000***	***16,000***	***16,000***	
0600 - Other Objects								
0640 - Dues & Fees	977	1,054	1,440		1,440	1,440	1,440	
0670 - Govt Tax-License-Assessment	-	1,187	-		-	-	-	
Object Other Objects Total:	***977***	***2,241***	***1,440***		***1,440***	***1,440***	***1,440***	
Maintenance Services Total:	***1,249,259***	***1,016,447***	***1,035,547***	***5.40***	***1,159,942***	***1,159,942***	***1,159,942***	***5.73***

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Requirements	2023-24 Actual	2024-25 Actual	2025-26 Adopted	2025-26 FTE	2026-27 Proposed	2026-27 Approved	2026-27 Adopted	2026-27 FTE
2546 - Security Services								
0300 - Purchased Services								
0322 - Contract Maint & Repairs	4,056	-	12,000		12,000	12,000	12,000	
0389 - Oth Prof-Technical Svc/Non-Inst	-	-	9,510		6,000	6,000	6,000	
Object Purchased Services Total:	***4,056***	***-***	***21,510***		***18,000***	***18,000***	***18,000***	
Security Services Total:	***4,056***	***-***	***21,510***		***18,000***	***18,000***	***18,000***	
2552 - Vehicle Operation Services								
0100 - Salaries								
0112 - Classified Salaries	1,004,435	1,181,313	1,258,060	28.65	1,259,966	1,259,966	1,259,966	27.04
0113 - Administrators	51,293	53,664	55,178	0.33	57,147	57,147	57,147	0.33
0114 - Managerial - Classified	203,255	202,815	230,578	2.25	184,692	184,692	184,692	1.75
0122 - Substitute - Classified Salaries	76,965	68,005	60,000		60,000	60,000	60,000	
0130 - Overtime Salary	115,246	66,979	59,398		59,398	59,398	59,398	
0140 - Other Stipends	16,160	12,736	9,200		9,200	9,200	9,200	
0155 - Opt-Out Insurance Incentive	24,000	23,520	33,600		30,000	30,000	30,000	
Object Salaries Total:	***1,491,354***	***1,609,034***	***1,706,014***	***31.23***	***1,660,403***	***1,660,403***	***1,660,403***	***29.13***
0200 - Associated Payroll Costs								
0211 - PERS Employer Contribution	6,057	6,805	16,374		15,524	15,524	15,524	
0212 - PERS Pick-Up Contribution	75,638	85,477	98,835		94,052	94,052	94,052	
0213 - PERS UAL Contribution	162,112	175,592	184,175		184,644	184,644	184,644	
0216 - OPSRP Employer Contribution	53,464	61,100	229,025		193,940	193,940	193,940	
0218 - PERS Retiree Tier Contribution	3,067	2,416	7,196		6,934	6,934	6,934	
0219 - PERS Retiree OPSRP Contribution	1,381	1,264	3,190		2,307	2,307	2,307	
0220 - Social Security/Medicare (FICA)	114,416	119,707	127,951		124,505	124,505	124,505	
0231 - Workers' Comp	33,434	43,746	38,506		54,725	54,725	54,725	
0232 - Unemployment Compensation	2,948	2,387	3,412		3,321	3,321	3,321	
0234 - Paid Leave Oregon - PFMLI	5,460	7,308	7,507		7,304	7,304	7,304	
0241 - Medical Insurance	493,903	468,051	484,821		560,647	560,647	560,647	
0248 - 403(B) Employer Match	840	729	4,579		4,100	4,100	4,100	
Object Associated Payroll Costs Total:	***952,718***	***974,584***	***1,205,571***		***1,252,003***	***1,252,003***	***1,252,003***	
0300 - Purchased Services								
0318 - Prof & Improvement Costs Non-Instr	-	-	1,000		1,000	1,000	1,000	
0322 - Contract Maint & Repairs	50,901	36,679	25,000		25,000	25,000	25,000	
0323 - Printing Costs	3,417	3,238	3,500		3,500	3,500	3,500	
0325 - Electricity	9,414	15,734	22,825		16,000	16,000	16,000	
0326 - Fuel (BUILDING Use)	4,645	3,665	5,250		4,500	4,500	4,500	
0327 - Water and Sewage	1,851	4,825	2,100		7,000	7,000	7,000	
0328 - Garbage Service	2,151	1,452	2,100		2,100	2,100	2,100	
0331 - Student Transportation	200	-	500		500	500	500	
0332 - Student Transportation	2,714	27,847	8,225		-	-	-	
0342 - Out-of-District Travel	3,378	3,482	2,500		2,500	2,500	2,500	
0351 - Telephone Services	2,859	1,481	3,500		3,500	3,500	3,500	
0359 - Other Communication Services	5,541	1,341	15,000		15,000	15,000	15,000	
0389 - Oth Prof-Technical Svc/Non-Inst	23,213	42,597	18,000		18,000	18,000	18,000	
Object Purchased Services Total:	***110,282***	***142,341***	***109,500***		***98,600***	***98,600***	***98,600***	

Continued from previous page.

Requirements	2023-24 Actual	2024-25 Actual	2025-26 Adopted	2025-26 FTE	2026-27 Proposed	2026-27 Approved	2026-27 Adopted	2026-27 FTE
0400 - Supplies and Materials								
0410 - Consumable Supplies	44,823	113,481	50,000		50,000	50,000	50,000	
0411 - Fuel (VEHICLES)	202,755	95,024	235,000		235,000	235,000	235,000	
0412 - Tires-Tire Reps-Batteries	21,398	21,263	20,000		20,000	20,000	20,000	
0418 - Food	80	1,654	-		-	-	-	
0460 - Non-Consumable Products	99,043	86,858	65,000		65,000	65,000	65,000	
0470 - Software	13,084	5,701	20,000		20,000	20,000	20,000	
0480 - Non-Capital Tech Hardware	-	1,422	1,000		1,000	1,000	1,000	
Object Supplies and Materials Total:	***381,182***	***325,403***	***391,000***		***391,000***	***391,000***	***391,000***	
0600 - Other Objects								
0640 - Dues & Fees	1,643	2,311	2,000		2,000	2,000	2,000	
0653 - Property Insurance	80,726	108,875	119,014		162,000	162,000	162,000	
0670 - Govt Tax-License-Assessment	132	506	500		500	500	500	
Object Other Objects Total:	***82,501***	***111,692***	***121,514***		***164,500***	***164,500***	***164,500***	
Vehicle Operation Services Total:	***3,018,037***	***3,163,054***	***3,533,599***	***31.23***	***3,566,506***	***3,566,506***	***3,566,506***	***29.13***
2572 - Purchasing Services								
0100 - Salaries								
0112 - Classified Salaries	21,805	18,400	17,268	0.33	22,044	22,044	22,044	0.33
0130 - Overtime Salary	517	386	469		469	469	469	
Object Salaries Total:	***22,323***	***18,786***	***17,737***	***0.33***	***22,513***	***22,513***	***22,513***	***0.33***
0200 - Associated Payroll Costs								
0212 - PERS Pick-Up Contribution	255	1,088	1,064		1,351	1,351	1,351	
0213 - PERS UAL Contribution	2,237	1,958	2,004		2,641	2,641	2,641	
0216 - OPSRP Employer Contribution	193	820	2,674		3,041	3,041	3,041	
0219 - PERS Retiree OPSRP Contribution	643	-	-		-	-	-	
0220 - Social Security/Medicare (FICA)	1,619	1,276	1,330		1,688	1,688	1,688	
0231 - Workers' Comp	73	71	54		76	76	76	
0232 - Unemployment Compensation	49	26	36		45	45	45	
0234 - Paid Leave Oregon - PFMLI	76	76	78		99	99	99	
0241 - Medical Insurance	9,727	6,062	6,414		6,880	6,880	6,880	
0248 - 403(B) Employer Match	-	36	40		40	40	40	
Object Associated Payroll Costs Total:	***14,872***	***11,413***	***13,694***		***15,861***	***15,861***	***15,861***	
0400 - Supplies and Materials								
0410 - Consumable Supplies	(7,896)	(9,001)	2,200		2,500	2,500	2,500	
Object Supplies and Materials Total:	***(7,896)***	***(9,001)***	***2,200***		***2,500***	***2,500***	***2,500***	
Purchasing Services Total:	***29,299***	***21,199***	***33,631***	***0.33***	***40,874***	***40,874***	***40,874***	***0.33***
2573 - Warehousing & Distributing Services								
0100 - Salaries								
0112 - Classified Salaries	5,769	4	-		-	-	-	
0130 - Overtime Salary	-	-	223		223	223	223	
Object Salaries Total:	***5,769***	***4***	***223***		***223***	***223***	***223***	
0200 - Associated Payroll Costs								
0212 - PERS Pick-Up Contribution	340	-	13		13	13	13	

Continued from previous page.

Requirements	2023-24 Actual	2024-25 Actual	2025-26 Adopted	2025-26 FTE	2026-27 Proposed	2026-27 Approved	2026-27 Adopted	2026-27 FTE
0213 - PERS UAL Contribution	1,107	-	-		-	-	-	
0216 - OPSRP Employer Contribution	258	-	16		16	16	16	
0220 - Social Security/Medicare (FICA)	443	-	17		17	17	17	
0231 - Workers' Comp	105	-	1		2	2	2	
0232 - Unemployment Compensation	23	-	-		-	-	-	
0234 - Paid Leave Oregon - PFMLI	16	-	1		1	1	1	
0241 - Medical Insurance	1,747	-	-		-	-	-	
0248 - 403(B) Employer Match	11	-	-		-	-	-	
Object Associated Payroll Costs Total:	***4,050***	***-***	***48***		***49***	***49***	***49***	
Warehousing & Distributing Services Total:	***9,819***	***4***	***271***		***272***	***272***	***272***	
2633 - Public Information Services								
0100 - Salaries								
0114 - Managerial - Classified	-	119,331	124,821	1.00	129,004	129,004	129,004	1.00
0140 - Other Stipends	-	-	3,600		3,600	3,600	3,600	
Object Salaries Total:	***-***	***119,331***	***128,421***	***1.00***	***132,604***	***132,604***	***132,604***	***1.00***
0200 - Associated Payroll Costs								
0212 - PERS Pick-Up Contribution	-	7,022	7,705		7,956	7,956	7,956	
0213 - PERS UAL Contribution	-	12,476	14,907		15,889	15,889	15,889	
0216 - OPSRP Employer Contribution	-	5,289	19,633		18,089	18,089	18,089	
0220 - Social Security/Medicare (FICA)	-	9,119	9,632		9,945	9,945	9,945	
0231 - Workers' Comp	-	432	385		438	438	438	
0232 - Unemployment Compensation	-	187	257		265	265	265	
0234 - Paid Leave Oregon - PFMLI	-	542	565		583	583	583	
0241 - Medical Insurance	-	25,092	24,778		26,166	26,166	26,166	
0248 - 403(B) Employer Match	-	-	120		120	120	120	
Object Associated Payroll Costs Total:	***-***	***60,159***	***77,982***		***79,451***	***79,451***	***79,451***	
0300 - Purchased Services								
0319 - Other Instructional	165	960	500		1,000	1,000	1,000	
0342 - Out-of-District Travel	2,224	3,326	1,500		2,500	2,500	2,500	
0353 - Postage	-	33	-		-	-	-	
0354 - Advertising	10,848	763	9,450		1,000	1,000	1,000	
0389 - Oth Prof-Technical Svc/Non-Inst	22,213	8,213	20,000		10,000	10,000	10,000	
Object Purchased Services Total:	***35,451***	***13,295***	***31,450***		***14,500***	***14,500***	***14,500***	
0400 - Supplies and Materials								
0410 - Consumable Supplies	-	344	-		-	-	-	
0460 - Non-Consumable Products	710	541	750		800	800	800	
0470 - Software	12,300	17,882	12,500		18,000	18,000	18,000	
Object Supplies and Materials Total:	***13,010***	***18,767***	***13,250***		***18,800***	***18,800***	***18,800***	
0600 - Other Objects								
0640 - Dues & Fees	5,925	505	3,000		1,000	1,000	1,000	
Object Other Objects Total:	***5,925***	***505***	***3,000***		***1,000***	***1,000***	***1,000***	
Public Information Services Total:	***54,386***	***212,057***	***254,103***	***1.00***	***246,355***	***246,355***	***246,355***	***1.00***

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Requirements	2023-24 Actual	2024-25 Actual	2025-26 Adopted	2025-26 FTE	2026-27 Proposed	2026-27 Approved	2026-27 Adopted	2026-27 FTE
2640 - Staff Services								
0100 - Salaries								
0112 - Classified Salaries	55,348	44,801	52,368	1.00	61,767	61,767	61,767	1.00
0113 - Administrators	152,369	116,491	-		-	-	-	
0114 - Managerial - Classified	233,892	244,024	255,656	3.00	265,508	265,508	265,508	3.00
0121 - Substitute - Licensed Salaries	-	4,628	-		-	-	-	
0122 - Substitute - Classified Salaries	-	1,303	1,500		1,500	1,500	1,500	
0130 - Overtime Salary	1,803	1,148	2,200		2,200	2,200	2,200	
0140 - Other Stipends	9,600	3,600	3,600		3,600	3,600	3,600	
0155 - Opt-Out Insurance Incentive	-	-	-		5,000	5,000	5,000	
Object Salaries Total:	***453,013***	***415,996***	***315,324***	***4.00***	***339,575***	***339,575***	***339,575***	***4.00***
0200 - Associated Payroll Costs								
0211 - PERS Employer Contribution	1,058	23	-		-	-	-	
0212 - PERS Pick-Up Contribution	25,917	15,548	18,919		20,374	20,374	20,374	
0213 - PERS UAL Contribution	53,978	45,050	36,174		40,245	40,245	40,245	
0216 - OPSRP Employer Contribution	18,963	11,796	47,913		46,091	46,091	46,091	
0218 - PERS Retiree Tier Contribution	128	9,539	-		-	-	-	
0219 - PERS Retiree OPSRP Contribution	-	15	-		-	-	-	
0220 - Social Security/Medicare (FICA)	35,043	33,107	23,650		25,469	25,469	25,469	
0231 - Workers' Comp	1,226	1,604	954		1,133	1,133	1,133	
0232 - Unemployment Compensation	1,000	657	630		679	679	679	
0234 - Paid Leave Oregon - PFMLI	1,482	1,922	1,387		1,494	1,494	1,494	
0241 - Medical Insurance	119,272	118,858	93,771		86,262	86,262	86,262	
0248 - 403(B) Employer Match	322	288	480		480	480	480	
Object Associated Payroll Costs Total:	***258,389***	***238,408***	***223,878***		***222,227***	***222,227***	***222,227***	
0300 - Purchased Services								
0342 - Out-of-District Travel	6,769	1,629	3,000		1,500	1,500	1,500	
0389 - Oth Prof-Technical Svc/Non-Inst	12,937	12,887	10,000		165,000	165,000	165,000	
Object Purchased Services Total:	***19,706***	***14,516***	***13,000***		***166,500***	***166,500***	***166,500***	
0400 - Supplies and Materials								
0410 - Consumable Supplies	7,416	4,261	5,000		5,000	5,000	5,000	
0417 - Awards/Incentives	3,919	4,253	3,000		3,000	3,000	3,000	
0418 - Food	4,182	3,419	4,000		4,000	4,000	4,000	
0460 - Non-Consumable Products	1,810	378	2,000		1,000	1,000	1,000	
0470 - Software	45,002	69,567	55,000		60,000	60,000	60,000	
Object Supplies and Materials Total:	***62,329***	***81,878***	***69,000***		***73,000***	***73,000***	***73,000***	
0600 - Other Objects								
0640 - Dues & Fees	10,450	3,569	6,000		4,000	4,000	4,000	
Object Other Objects Total:	***10,450***	***3,569***	***6,000***		***4,000***	***4,000***	***4,000***	
Staff Services Total:	***803,887***	***754,367***	***627,202***	***4.00***	***805,302***	***805,302***	***805,302***	***4.00***
2642 - Recruitment and Placement Services								
0300 - Purchased Services								
0342 - Out-of-District Travel	2,038	1,580	4,000		2,000	2,000	2,000	
0354 - Advertising	1,428	298	1,500		1,077	1,077	1,077	
Object Purchased Services Total:	***3,466***	***1,877***	***5,500***		***3,077***	***3,077***	***3,077***	
0400 - Supplies and Materials								
0410 - Consumable Supplies	4,844	1,597	3,330		2,500	2,500	2,500	
0418 - Food	2,126	638	1,000		-	-	-	
Object Supplies and Materials Total:	***6,970***	***2,235***	***4,330***		***2,500***	***2,500***	***2,500***	

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Requirements	2023-24 Actual	2024-25 Actual	2025-26 Adopted	2025-26 FTE	2026-27 Proposed	2026-27 Approved	2026-27 Adopted	2026-27 FTE
0600 - Other Objects								
0640 - Dues & Fees	9,906	3,808	7,000		7,000	7,000	7,000	
0641 - Fingerprint Fees to State	8,199	5,547	5,000		5,000	5,000	5,000	
Object Other Objects Total:	***18,105***	***9,355***	***12,000***		***12,000***	***12,000***	***12,000***	
Recruitment and Placement Services Total:	***28,540***	***13,467***	***21,830***		***17,577***	***17,577***	***17,577***	
2645 - Health Services - Staff								
0100 - Salaries								
0140 - Other Stipends	-	94	-		-	-	-	
Object Salaries Total:	***-***	***94***	***-***		***-***	***-***	***-***	
0200 - Associated Payroll Costs								
0212 - PERS Pick-Up Contribution	-	5	-		-	-	-	
0213 - PERS UAL Contribution	-	10	-		-	-	-	
0216 - OPSRP Employer Contribution	-	4	-		-	-	-	
0220 - Social Security/Medicare (FICA)	-	6	-		-	-	-	
0231 - Workers' Comp	-	0	-		-	-	-	
0232 - Unemployment Compensation	-	0	-		-	-	-	
0234 - Paid Leave Oregon - PFMLI	-	0	-		-	-	-	
Object Associated Payroll Costs Total:	***-***	***25***	***-***		***-***	***-***	***-***	
Health Services - Staff Total:	***-***	***119***	***-***		***-***	***-***	***-***	
2660 - Technology Services								
0100 - Salaries								
0112 - Classified Salaries	1,703	3,627	-		-	-	-	
0114 - Managerial - Classified	133,136	127,403	153,066	1.00	158,576	158,576	158,576	1.00
0140 - Other Stipends	3,600	3,600	3,600		3,600	3,600	3,600	
Object Salaries Total:	***138,440***	***134,631***	***156,666***	***1.00***	***162,176***	***162,176***	***162,176***	***1.00***
0200 - Associated Payroll Costs								
0211 - PERS Employer Contribution	9,820	7,882	29,422		27,732	27,732	27,732	
0212 - PERS Pick-Up Contribution	8,060	6,426	9,400		9,731	9,731	9,731	
0213 - PERS UAL Contribution	16,679	15,244	18,186		19,432	19,432	19,432	
0218 - PERS Retiree Tier Contribution	-	2,627	-		-	-	-	
0220 - Social Security/Medicare (FICA)	10,577	11,191	11,750		12,163	12,163	12,163	
0231 - Workers' Comp	374	540	470		535	535	535	
0232 - Unemployment Compensation	313	233	313		324	324	324	
0234 - Paid Leave Oregon - PFMLI	454	662	689		714	714	714	
0241 - Medical Insurance	23,978	20,336	24,778		26,166	26,166	26,166	
0248 - 403(B) Employer Match	120	120	120		120	120	120	
Object Associated Payroll Costs Total:	***70,376***	***65,261***	***95,128***		***96,917***	***96,917***	***96,917***	
0300 - Purchased Services								
0322 - Contract Maint & Repairs	1,694	-	14,500		9,500	9,500	9,500	
0323 - Printing Costs	1,386	1,265	1,200		750	750	750	
0353 - Postage	-	-	250		250	250	250	
0389 - Oth Prof-Technical Svc/Non-Inst	462	928	1,500		1,500	1,500	1,500	
Object Purchased Services Total:	***3,542***	***2,193***	***17,450***		***12,000***	***12,000***	***12,000***	
0400 - Supplies and Materials								
0410 - Consumable Supplies	-	-	500		500	500	500	
0470 - Software	84,326	108,325	129,710		177,670	177,670	177,670	
0480 - Non-Capital Tech Hardware	35,647	37,696	72,000		68,100	68,100	68,100	
Object Supplies and Materials Total:	***119,973***	***146,022***	***202,210***		***246,270***	***246,270***	***246,270***	
Technology Services Total:	***332,331***	***348,107***	***471,454***	***1.00***	***517,363***	***517,363***	***517,363***	***1.00***

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Requirements	2023-24 Actual	2024-25 Actual	2025-26 Adopted	2025-26 FTE	2026-27 Proposed	2026-27 Approved	2026-27 Adopted	2026-27 FTE
2669 - Telecommunication Services								
0300 - Purchased Services								
0324 - Rentals	24,363	25,503	18,300		15,300	15,300	15,300	
0351 - Telephone Services	49,089	43,411	43,400		41,000	41,000	41,000	
0359 - Other Communication Services	52,233	47,256	64,920		70,320	70,320	70,320	
Object Purchased Services Total:	***125,685***	***116,171***	***126,620***		***126,620***	***126,620***	***126,620***	
Telecommunication Services Total:	***125,685***	***116,171***	***126,620***		***126,620***	***126,620***	***126,620***	
2680 - Interpretation and Translation								
0100 - Salaries								
0112 - Classified Salaries	-	1,963	24,043	0.50	-	-	-	
0130 - Overtime Salary	-	103	-		-	-	-	
Object Salaries Total:	***-***	***2,066***	***24,043***	***0.50***	***-***	***-***	***-***	
0200 - Associated Payroll Costs								
0212 - PERS Pick-Up Contribution	-	122	1,443		-	-	-	
0213 - PERS UAL Contribution	-	233	2,791		-	-	-	
0216 - OPSRP Employer Contribution	-	92	3,676		-	-	-	
0220 - Social Security/Medicare (FICA)	-	155	1,803		-	-	-	
0231 - Workers' Comp	-	8	72		-	-	-	
0232 - Unemployment Compensation	-	3	48		-	-	-	
0234 - Paid Leave Oregon - PFMLI	-	9	106		-	-	-	
0241 - Medical Insurance	-	-	9,719		-	-	-	
0248 - 403(B) Employer Match	-	-	60		-	-	-	
Object Associated Payroll Costs Total:	***-***	***623***	***19,718***		***-***	***-***	***-***	
0300 - Purchased Services								
0319 - Other Instructional	-	193	-		-	-	-	
0389 - Oth Prof-Technical Svc/Non-Inst	-	32	-		-	-	-	
Object Purchased Services Total:	***-***	***225***	***-***		***-***	***-***	***-***	
Interpretation and Translation Total:	***-***	***2,914***	***43,761***	***0.50***	***-***	***-***	***-***	
2690 - Other Support Services								
0100 - Salaries								
0112 - Classified Salaries	2,812	2	-		-	-	-	
Object Salaries Total:	***2,812***	***2***	***-***		***-***	***-***	***-***	
0200 - Associated Payroll Costs								
0212 - PERS Pick-Up Contribution	166	-	-		-	-	-	
0213 - PERS UAL Contribution	332	-	-		-	-	-	
0216 - OPSRP Employer Contribution	125	-	-		-	-	-	
0220 - Social Security/Medicare (FICA)	206	-	-		-	-	-	
0231 - Workers' Comp	9	-	-		-	-	-	
0232 - Unemployment Compensation	2	-	-		-	-	-	
0234 - Paid Leave Oregon - PFMLI	11	-	-		-	-	-	
0241 - Medical Insurance	1,313	-	-		-	-	-	
Object Associated Payroll Costs Total:	***2,164***	***-***	***-***		***-***	***-***	***-***	
0300 - Purchased Services								
0389 - Oth Prof-Technical Svc/Non-Inst	-	5,049	-		-	-	-	
Object Purchased Services Total:	***-***	***5,049***	***-***		***-***	***-***	***-***	
Other Support Services Total:	***4,976***	***5,051***	***-***		***-***	***-***	***-***	

Continued from previous page.

Requirements	2023-24 Actual	2024-25 Actual	2025-26 Adopted	2025-26 FTE	2026-27 Proposed	2026-27 Approved	2026-27 Adopted	2026-27 FTE
2691 - Native American Liason								
0300 - Purchased Services								
0389 - Oth Prof-Technical Svc/Non-Inst	132,535	123,182	-		-	-	-	
Object Purchased Services Total:	***132,535***	***123,182***	***-***		***-***	***-***	***-***	
Native American Liason Total:	***132,535***	***123,182***	***-***		***-***	***-***	***-***	
2700 - Supplmental Retirement Program								
0100 - Salaries								
0116 - Early Retirement Stipend	34,166	23,535	35,000		-	-	-	
Object Salaries Total:	***34,166***	***23,535***	***35,000***		***-***	***-***	***-***	
0200 - Associated Payroll Costs								
0212 - PERS Pick-Up Contribution	-	-	2,100		-	-	-	
0213 - PERS UAL Contribution	4,088	2,438	-		-	-	-	
0216 - OPSRP Employer Contribution	-	-	2,573		-	-	-	
0220 - Social Security/Medicare (FICA)	2,623	1,798	2,625		-	-	-	
0231 - Workers' Comp	-	-	175		-	-	-	
0232 - Unemployment Compensation	77	42	70		-	-	-	
0234 - Paid Leave Oregon - PFMLI	114	102	154		-	-	-	
Object Associated Payroll Costs Total:	***6,901***	***4,380***	***7,697***		***-***	***-***	***-***	
Supplmental Retirement Program Total:	***41,067***	***27,915***	***42,697***		***-***	***-***	***-***	
3320 - Community Recreation Services								
0300 - Purchased Services								
0329 - Other Property Services	32,000	-	-		-	-	-	
Object Purchased Services Total:	***32,000***	***-***	***-***		***-***	***-***	***-***	
Community Recreation Services Total:	***32,000***	***-***	***-***		***-***	***-***	***-***	
5201 - Transfer to General Sub Funds								
0700 - Transfers								
0710 - Transfer Out	1,552,947	830,570	324,745		243,000	243,000	243,000	
Object Transfers Total:	***1,552,947***	***830,570***	***324,745***		***243,000***	***243,000***	***243,000***	
Transfer to General Sub Funds Total:	***1,552,947***	***830,570***	***324,745***		***243,000***	***243,000***	***243,000***	
5202 - Transfer to Special Revenues								
0700 - Transfers								
0710 - Transfer Out	875,259	878,005	970,000		760,000	760,000	760,000	
Object Transfers Total:	***875,259***	***878,005***	***970,000***		***760,000***	***760,000***	***760,000***	
Transfer to Special Revenues Total:	***875,259***	***878,005***	***970,000***		***760,000***	***760,000***	***760,000***	
5203 - Transfer to Debt Service								
0700 - Transfers								
0710 - Transfer Out	-	100,386	-		-	-	-	
Object Transfers Total:	***-***	***100,386***	***-***		***-***	***-***	***-***	
Transfer to Debt Service Total:	***-***	***100,386***	***-***		***-***	***-***	***-***	
7000 - Unapprop End Fund Balance								
0800 - Other Uses of Funds								
0820 - Reserved for Next Year	10,048,968	8,512,753	4,561,198		4,568,429	4,568,429	4,568,429	
Object Other Uses of Funds Total:	***10,048,968***	***8,512,753***	***4,561,198***		***4,568,429***	***4,568,429***	***4,568,429***	
Unapprop End Fund Balance Total:	***10,048,968***	***8,512,753***	***4,561,198***		***4,568,429***	***4,568,429***	***4,568,429***	
Total General Fund | Requirements by Functio/Object:	**52,780,243**	**53,345,519**	**53,611,976**	**372.24**	**53,713,962**	**53,713,962**	**53,713,962**	**360.23**

Totals may not add due to rounding

General Fund Operations – Expenditures by Object

Jefferson County School District 509J

Fiscal Year 2026-27 Adopted Budget

General Fund Operations

Requirements by Object

Requirements	2023-24 Actual	2024-25 Actual	2025-26 Adopted	2025-26 FTE	2026-27 Proposed	2026-27 Approved	2026-27 Adopted	2026-27 FTE
0111 - Licensed Salaries	11,325,822	12,377,769	12,551,624	169.37	12,618,221	12,618,221	12,618,221	162.28
0112 - Classified Salaries	5,409,097	6,206,093	6,503,918	158.93	6,754,960	6,754,960	6,754,960	154.62
0113 - Administrators	2,605,490	2,636,800	2,544,888	17.57	2,644,410	2,644,410	2,644,410	17.66
0114 - Managerial - Classified	1,277,053	1,501,985	1,597,873	16.75	1,630,612	1,630,612	1,630,612	16.50
0116 - Early Retirement Stipend	34,166	23,535	35,000		17,119	17,119	17,119	
0121 - Substitute - Licensed Salaries	404,023	452,596	393,550		391,550	391,550	391,550	
0122 - Substitute - Classified Salaries	265,921	269,940	268,350		268,350	268,350	268,350	
0130 - Overtime Salary	275,583	170,070	155,284		155,284	155,284	155,284	
0131 - Extended Responsibility Salaries	503,767	562,206	565,539	8.64	574,827	574,827	574,827	8.48
0132 - Extra Days Salaries	46,563	71,206	51,161	0.98	39,483	39,483	39,483	0.69
0133 - Events Pay	23,854	29,739	44,000		25,000	25,000	25,000	
0134 - Incentive Pay	11,396	14,801	12,107		12,350	12,350	12,350	
0140 - Other Stipends	166,599	192,295	379,483		355,571	355,571	355,571	
0155 - Opt-Out Insurance Incentive	266,660	233,160	306,800		358,848	358,848	358,848	
0211 - PERS Employer Contribution	359,869	372,459	889,017		696,353	696,353	696,353	
0212 - PERS Pick-Up Contribution	1,192,745	1,335,196	1,440,122		1,454,715	1,454,715	1,454,715	
0213 - PERS UAL Contribution	2,387,468	2,659,378	2,844,382		2,996,287	2,996,287	2,996,287	
0216 - OPSRP Employer Contribution	690,670	788,429	2,875,097		2,700,875	2,700,875	2,700,875	
0217 - Prior PERS Costs	(11,335)	(8,644)	-		-	-	-	
0218 - PERS Retiree Tier Contribution	32,510	52,378	67,587		63,464	63,464	63,464	
0219 - PERS Retiree OPSRP Contribution	6,283	4,891	17,799		6,406	6,406	6,406	
0220 - Social Security/Medicare (FICA)	1,698,229	1,860,341	1,901,314		1,931,685	1,931,685	1,931,685	
0231 - Workers' Comp	116,419	157,102	132,011		177,135	177,135	177,135	
0232 - Unemployment Compensation	41,980	36,361	50,813		51,660	51,660	51,660	
0234 - Paid Leave Oregon - PFMLI	85,832	112,183	111,529		113,311	113,311	113,311	
0241 - Medical Insurance	5,514,938	5,812,873	6,017,610		6,324,495	6,324,495	6,324,495	
0248 - 403(B) Employer Match	33,143	34,176	45,558		73,839	73,839	73,839	
0249 - Tuition Reimbursement	96,508	57,797	70,000		70,000	70,000	70,000	
0311 - Instruction Services	72,279	59,665	116,000		125,733	125,733	125,733	
0312 - Instructional Program Improvement Services	21,234	20,330	32,000		100,716	100,716	100,716	
0313 - Student Services	256,813	127,762	109,030		192,000	192,000	192,000	
0318 - Prof & Improvement Costs Non-Instr	-	-	1,000		1,000	1,000	1,000	
0319 - Other Instructional	165	1,153	500		1,000	1,000	1,000	
0322 - Contract Maint & Repairs	354,998	157,506	186,650		172,800	172,800	172,800	
0323 - Printing Costs	152,327	156,483	151,546		135,608	135,608	135,608	
0324 - Rentals	48,050	89,242	63,500		64,150	64,150	64,150	
0325 - Electricity	453,879	479,257	568,395		532,150	532,150	532,150	
0326 - Fuel (BUILDING Use)	247,204	213,358	288,683		245,460	245,460	245,460	
0327 - Water and Sewage	196,418	189,831	228,555		230,900	230,900	230,900	
0328 - Garbage Service	67,365	73,834	83,375		92,780	92,780	92,780	
0329 - Other Property Services	32,000	-	-		-	-	-	
0331 - Student Transportation	200	-	500		500	500	500	
0332 - Student Transportation	2,714	27,847	8,225		-	-	-	
0341 - In-District Travel	3,607	1,575	10,570		1,115	1,115	1,115	
0342 - Out-of-District Travel	61,749	78,160	141,300		70,556	70,556	70,556	
0343 - Student Out-of District Travel	16,270	35,830	24,300		24,200	24,200	24,200	
0351 - Telephone Services	54,509	47,764	49,590		45,800	45,800	45,800	
0353 - Postage	14,483	12,526	16,600		11,586	11,586	11,586	
0354 - Advertising	13,876	1,265	11,950		2,577	2,577	2,577	
0359 - Other Communication Services	57,774	48,597	79,920		85,320	85,320	85,320	
0374 - Other Tuition	1,500	2,750	1,500		2,000	2,000	2,000	

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Requirements	2023-24 Actual	2024-25 Actual	2025-26 Adopted	2025-26 FTE	2026-27 Proposed	2026-27 Approved	2026-27 Adopted	2026-27 FTE
0381 - Audit Services	39,390	41,550	35,000		42,000	42,000	42,000	
0382 - General Legal Services	95,000	109,030	95,000		108,431	108,431	108,431	
0388 - Elections Services	-	3,078	-		4,000	4,000	4,000	
0389 - Oth Prof-Technical Svc/Non-Inst	578,610	558,330	438,870		555,300	555,300	555,300	
0410 - Consumable Supplies	518,009	671,249	1,086,151		691,369	691,369	691,369	
0411 - Fuel (VEHICLES)	232,116	116,333	259,710		257,600	257,600	257,600	
0412 - Tires-Tire Reps-Batteries	24,077	22,730	27,650		26,500	26,500	26,500	
0414 - Osaa Expense	24,511	17,481	200		40	40	40	
0415 - District Expense	14,140	1,703	4,000		6,500	6,500	6,500	
0417 - Awards/Incentives	8,700	11,089	14,190		10,150	10,150	10,150	
0418 - Food	84,114	77,721	66,796		55,250	55,250	55,250	
0419 - Uniforms	15,168	7,694	8,200		3,700	3,700	3,700	
0420 - Textbooks	10,205	3,078	13,277		4,444	4,444	4,444	
0430 - Library Books	30,183	21,009	11,825		34,315	34,315	34,315	
0440 - Periodicals	332	1,111	2,150		-	-	-	
0460 - Non-Consumable Products	384,437	318,952	292,603		259,178	259,178	259,178	
0470 - Software	429,490	380,973	451,705		486,215	486,215	486,215	
0480 - Non-Capital Tech Hardware	49,526	45,104	112,761		84,350	84,350	84,350	
0541 - Fixed Asset Equipment	-	-	900		17,000	17,000	17,000	
0630 - Unrecoverable Bad Debt Write-Off	9,666	58	-		-	-	-	
0640 - Dues & Fees	109,106	146,174	86,220		90,430	90,430	90,430	
0641 - Fingerprint Fees to State	8,199	5,547	5,000		5,000	5,000	5,000	
0651 - Liability Insurance	125,641	131,749	151,500		175,000	175,000	175,000	
0652 - Fidelity Bonds	2,972	-	3,500		3,500	3,500	3,500	
0653 - Property Insurance	409,351	476,880	542,220		577,000	577,000	577,000	
0655 - Judgments & Settlements	-	11,639	-		-	-	-	
0670 - Govt Tax-License-Assessment	44,388	1,693	500		500	500	500	
0691 - Grant Match	65,073	-	-		-	-	-	
0710 - Transfer Out	2,428,206	1,808,961	1,294,745		1,003,000	1,003,000	1,003,000	
0820 - Reserved for Next Year	10,048,968	8,512,753	4,561,198		4,568,429	4,568,429	4,568,429	
Object Total:	***52,780,243***	***53,345,519***	***53,611,976***	***372.24***	***53,713,962***	***53,713,962***	***53,713,962***	***360.23***

Totals may not add due to rounding

GENERAL FUND SUB FUNDS

The General Sub-Fund accounts are used to separate accounting records for management purposes. The General Sub-Fund accounts are as follows:

- Bus Replacement Fund (101)
- Employee Wellness Fund (102)
- Warm Springs Housing Fund (104)
- Performing Arts Fund (105)
- Classroom Furniture Replacement Fund (106)
- Technology Replacement Fund (107)
- Textbook Replacement Fund (108)
- Equipment Replacement Fund (109)
- Maintenance Projects Fund (110)
- PERS Reserve Fund (111)
- Stabilization Fund (118)
- Warm Springs School Building Fund (119)



General Fund Sub-Funds Consolidated

Jefferson County School District 509J

Fiscal Year 2026-27 Adopted Budget

General Fund - Sub General Funds

Resources and Requirements

Resources	2023-24 Actual	2024-25 Actual	2025-26 Adopted	2025-26 FTE	2026-27 Proposed	2026-27 Approved	2026-27 Adopted	2026-27 FTE
Local Sources	324,734	241,266	177,457		149,320	149,320	149,320	
Intermediate Sources	100,700	110,072	100,000		100,000	100,000	100,000	
State Sources	247,654	209,680	250,000		250,000	250,000	250,000	
Federal Sources	-	254,351	-		-	-	-	
Transfers	1,552,947	833,582	324,745		243,000	243,000	243,000	
Beginning Fund Balance	16,005,828	16,318,372	14,361,434		13,056,222	13,056,222	13,056,222	
Resources Total:	***18,231,862***	***17,967,322***	***15,213,636***		***13,798,542***	***13,798,542***	***13,798,542***	

Requirements	2023-24 Actual	2024-25 Actual	2025-26 Adopted	2025-26 FTE	2026-27 Proposed	2026-27 Approved	2026-27 Adopted	2026-27 FTE
Instruction	416,120	301,314	660,000		660,000	660,000	660,000	
Support Services	1,238,834	1,976,043	1,799,540	0.33	1,681,909	1,681,909	1,681,909	0.33
Enterprise and Community Services	120,377	172,174	161,492	1.00	164,241	164,241	164,241	1.00
Facilities Acquisition and Construction	138,159	568,772	1,025,500		425,500	425,500	425,500	
Other Uses	-	-	2,404,330		4,961,835	4,961,835	4,961,835	
Ending Fund Balance	16,318,372	14,949,020	9,162,774		5,905,057	5,905,057	5,905,057	
Requirements Total:	***18,231,862***	***17,967,322***	***15,213,636***	***1.33***	***13,798,542***	***13,798,542***	***13,798,542***	***1.33***

Totals may not add due to rounding

Jefferson County School District 509J
UNITE. ENGAGE. SOAR.

Fund 101 – Bus Replacement Fund

This sub fund is designated for the replacement of buses and major bus repairs and retrofits. Revenues are derived from the State School Support as a result of depreciation of buses and transfers from the General Fund. In order to meet the HB2795 mandate of retrofitting buses with clean emissions by 2027 the District will need to ensure that the Bus Replacement Fund is adequately funded. Routine and ongoing operational cost for District owned buses are separately provided for in the General Fund.

Jefferson County School District 509J

Fiscal Year 2026-27 Adopted Budget

General Sub Fund - Bus Purchasing Fund

Resources and Requirements

Resources	2023-24 Actual	2024-25 Actual	2025-26 Adopted	2025-26 FTE	2026-27 Proposed	2026-27 Approved	2026-27 Adopted	2026-27 FTE
Local Sources	47,785	22,504	-		-	-	-	
State Sources	247,654	209,680	250,000		250,000	250,000	250,000	
Transfers	100,000	100,000	-		-	-	-	
Beginning Fund Balance	2,165,242	1,918,151	1,990,000		990,000	990,000	990,000	
Resources Total:	***2,560,681***	***2,250,336***	***2,240,000***		***1,240,000***	***1,240,000***	***1,240,000***	

Requirements	2023-24 Actual	2024-25 Actual	2025-26 Adopted	2025-26 FTE	2026-27 Proposed	2026-27 Approved	2026-27 Adopted	2026-27 FTE
Support Services	642,530	596,507	700,000		700,000	700,000	700,000	
Ending Fund Balance	1,918,151	1,653,829	1,540,000		540,000	540,000	540,000	
Requirements Total:	***2,560,681***	***2,250,336***	***2,240,000***		***1,240,000***	***1,240,000***	***1,240,000***	

Totals may not add due to rounding

Jefferson County School District 509J
UNITE. ENGAGE. SOAR.

Fund 102 – Employee Wellness Program

This sub fund was created in order to sustain the Staff Wellness Program that initiated as a result of two multi-year grants. Those initial grants ended in June 2015. Under the wellness program staff can enjoy access to exercise programs like Yoga, Boot Camp, and Basketball and participate in nutrition and fitness challenges that help motivate staff. Revenues are derived from participation fees and transfers from the General Fund.

Jefferson County School District 509J

Fiscal Year 2026-27 Adopted Budget

General Sub Fund - Employee Wellness Program

Resources and Requirements

Resources	2023-24 Actual	2024-25 Actual	2025-26 Adopted	2025-26 FTE	2026-27 Proposed	2026-27 Approved	2026-27 Adopted	2026-27 FTE
Transfers	6,500	7,852	8,000		8,000	8,000	8,000	
Beginning Fund Balance	10,233	3,741	-		-	-	-	
Resources Total:	***16,733***	***11,593***	***8,000***		***8,000***	***8,000***	***8,000***	

Requirements	2023-24 Actual	2024-25 Actual	2025-26 Adopted	2025-26 FTE	2026-27 Proposed	2026-27 Approved	2026-27 Adopted	2026-27 FTE
Support Services	12,992	11,593	8,000	0.08	8,000	8,000	8,000	0.08
Ending Fund Balance	3,741	-	-		-	-	-	
Requirements Total:	***16,733***	***11,593***	***8,000***	***0.08***	***8,000***	***8,000***	***8,000***	***0.08***

Totals may not add due to rounding

Jefferson County School District 509J
UNITE. ENGAGE. SOAR.

Fund 104 – WS Housing Fund

The Warm Springs Housing Fund is used for the repairs and maintenance of District owned rental property in Warm Springs. The District leases the properties to current District employees. Revenues for this fund are derived from rental income.

Jefferson County School District 509J

Fiscal Year 2026-27 Adopted Budget

General Sub Fund - Warm Springs Housing Fund

Resources and Requirements

Resources	2023-24 Actual	2024-25 Actual	2025-26 Adopted	2025-26 FTE	2026-27 Proposed	2026-27 Approved	2026-27 Adopted	2026-27 FTE
Local Sources	48,009	55,198	55,000		55,000	55,000	55,000	
Beginning Fund Balance	115,170	143,622	180,000		180,000	180,000	180,000	
Resources Total:	***163,180***	***198,820***	***235,000***		***235,000***	***235,000***	***235,000***	

Requirements	2023-24 Actual	2024-25 Actual	2025-26 Adopted	2025-26 FTE	2026-27 Proposed	2026-27 Approved	2026-27 Adopted	2026-27 FTE
Support Services	19,557	39,811	64,000		64,000	64,000	64,000	
Ending Fund Balance	143,622	159,008	171,000		171,000	171,000	171,000	
Requirements Total:	***163,180***	***198,820***	***235,000***		***235,000***	***235,000***	***235,000***	

Totals may not add due to rounding

Jefferson County School District 509J
UNITE. ENGAGE. SOAR.

Fund 105 – Performing Arts Center

The Performing Arts Center Fund is used for the operations and maintenance of the Performing Arts Center. This fund is supported by rental fees and transfers from the General Fund.

Jefferson County School District 509J

Fiscal Year 2026-27 Adopted Budget

General Sub Fund - Performing Arts Center

Resources and Requirements

Resources	2023-24 Actual	2024-25 Actual	2025-26 Adopted	2025-26 FTE	2026-27 Proposed	2026-27 Approved	2026-27 Adopted	2026-27 FTE
Local Sources	15,684	10,028	7,457		9,320	9,320	9,320	
Transfers	206,447	210,730	201,745		185,000	185,000	185,000	
Beginning Fund Balance	11,647	33,783	30,000		80,000	80,000	80,000	
Resources Total:	***233,778***	***254,541***	***239,202***		***274,320***	***274,320***	***274,320***	

Requirements	2023-24 Actual	2024-25 Actual	2025-26 Adopted	2025-26 FTE	2026-27 Proposed	2026-27 Approved	2026-27 Adopted	2026-27 FTE
Instruction	8,735	-	-		-	-	-	
Support Services	88,519	84,523	115,710	0.25	148,079	148,079	148,079	0.25
Enterprise and Community Services	102,741	105,288	123,492	1.00	126,241	126,241	126,241	1.00
Ending Fund Balance	33,783	64,730	-		-	-	-	
Requirements Total:	***233,778***	***254,541***	***239,202***	***1.25***	***274,320***	***274,320***	***274,320***	***1.25***

Totals may not add due to rounding

Jefferson County School District 509J
UNITE. ENGAGE. SOAR.

Fund 106 – Classroom Furniture Replacement Fund

The Classroom Furniture Replacement Fund was established to update obsolete classroom furniture. Resources for this fund depend on a transfer from the General Fund.

Jefferson County School District 509J

Fiscal Year 2026-27 Adopted Budget

General Sub Fund - Classroom Furniture Replacement Fund

Resources and Requirements

Resources	2023-24 Actual	2024-25 Actual	2025-26 Adopted	2025-26 FTE	2026-27 Proposed	2026-27 Approved	2026-27 Adopted	2026-27 FTE
Transfers	15,000	15,000	15,000		-	-	-	
Beginning Fund Balance	88,480	65,862	50,000		70,000	70,000	70,000	
Resources Total:	***103,480***	***80,862***	***65,000***		***70,000***	***70,000***	***70,000***	

Requirements	2023-24 Actual	2024-25 Actual	2025-26 Adopted	2025-26 FTE	2026-27 Proposed	2026-27 Approved	2026-27 Adopted	2026-27 FTE
Instruction	37,618	7,269	45,000		45,000	45,000	45,000	
Ending Fund Balance	65,862	73,593	20,000		25,000	25,000	25,000	
Requirements Total:	***103,480***	***80,862***	***65,000***		***70,000***	***70,000***	***70,000***	

Totals may not add due to rounding

Jefferson County School District 509J
UNITE. ENGAGE. SOAR.

Fund 107 – Technology Replacement Fund

This fund is utilized to support the District's technology infrastructure. The Technology Replacement sub fund is funded by E-Rate reimbursements and transfers from the General Fund. These resources are intended to replace District technology assets that have become obsolete or have catastrophically failed and cannot be repaired.

Jefferson County School District 509J

Fiscal Year 2026-27 Adopted Budget

General Sub Fund - Technology Replacement Fund

Resources and Requirements

Resources	2023-24 Actual	2024-25 Actual	2025-26 Adopted	2025-26 FTE	2026-27 Proposed	2026-27 Approved	2026-27 Adopted	2026-27 FTE
Local Sources	87,747	61,668	90,000		60,000	60,000	60,000	
Federal Sources	-	252,000	-		-	-	-	
Transfers	100,000	100,000	-		-	-	-	
Beginning Fund Balance	1,306,198	1,244,481	1,190,000		1,190,000	1,190,000	1,190,000	
Resources Total:	***1,493,945***	***1,658,149***	***1,280,000***		***1,250,000***	***1,250,000***	***1,250,000***	

Requirements	2023-24 Actual	2024-25 Actual	2025-26 Adopted	2025-26 FTE	2026-27 Proposed	2026-27 Approved	2026-27 Adopted	2026-27 FTE
Support Services	249,464	344,662	426,030		426,030	426,030	426,030	
Ending Fund Balance	1,244,481	1,313,487	853,970		823,970	823,970	823,970	
Requirements Total:	***1,493,945***	***1,658,149***	***1,280,000***		***1,250,000***	***1,250,000***	***1,250,000***	

Totals may not add due to rounding

Jefferson County School District 509J
UNITE. ENGAGE. SOAR.

Fund 108 – Textbook Replacement Fund

The Textbook Reserve Fund is intended to provide funds for the 7-year textbook adoption schedule established by the Oregon Department of Education, and for miscellaneous purchases necessary to support curriculum objectives. New curriculum adoption purchases are approved by the Board prior to purchase. For 2026-27 we will finish the social studies adoption.

Jefferson County School District 509J

Fiscal Year 2026-27 Adopted Budget

General Sub Fund - Textbook Replacement Fund

Resources and Requirements

Resources	2023-24 Actual	2024-25 Actual	2025-26 Adopted	2025-26 FTE	2026-27 Proposed	2026-27 Approved	2026-27 Adopted	2026-27 FTE
Transfers	100,000	250,000	-		-	-	-	
Beginning Fund Balance	1,888,189	1,584,461	990,000		990,000	990,000	990,000	
Resources Total:	***1,988,189***	***1,834,461***	***990,000***		***990,000***	***990,000***	***990,000***	

Requirements	2023-24 Actual	2024-25 Actual	2025-26 Adopted	2025-26 FTE	2026-27 Proposed	2026-27 Approved	2026-27 Adopted	2026-27 FTE
Instruction	369,768	294,044	600,000		600,000	600,000	600,000	
Support Services	33,961	157	-		-	-	-	
Ending Fund Balance	1,584,461	1,540,259	390,000		390,000	390,000	390,000	
Requirements Total:	***1,988,189***	***1,834,461***	***990,000***		***990,000***	***990,000***	***990,000***	

Totals may not add due to rounding

Jefferson County School District 509J
UNITE. ENGAGE. SOAR.

Fund 109 – Equipment Replacement Fund

This sub fund is intended to replace non-technology assets that have become obsolete or have catastrophically failed and cannot be repaired. Transfers from the General Fund will support the resource requirements for this sub fund.

Jefferson County School District 509J

Fiscal Year 2026-27 Adopted Budget

General Sub Fund - Equipment Replacement Fund

Resources and Requirements

Resources	2023-24 Actual	2024-25 Actual	2025-26 Adopted	2025-26 FTE	2026-27 Proposed	2026-27 Approved	2026-27 Adopted	2026-27 FTE
Federal Sources	-	2,351	-		-	-	-	
Transfers	225,000	150,000	100,000		50,000	50,000	50,000	
Beginning Fund Balance	568,856	594,049	250,000		150,000	150,000	150,000	
Resources Total:	***793,856***	***746,400***	***350,000***		***200,000***	***200,000***	***200,000***	

Requirements	2023-24 Actual	2024-25 Actual	2025-26 Adopted	2025-26 FTE	2026-27 Proposed	2026-27 Approved	2026-27 Adopted	2026-27 FTE
Instruction	-	-	15,000		15,000	15,000	15,000	
Support Services	182,171	344,954	286,000		136,000	136,000	136,000	
Enterprise and Community Services	17,636	66,885	38,000		38,000	38,000	38,000	
Ending Fund Balance	594,049	334,561	11,000		11,000	11,000	11,000	
Requirements Total:	***793,856***	***746,400***	***350,000***		***200,000***	***200,000***	***200,000***	

Totals may not add due to rounding

Jefferson County School District 509J
UNITE. ENGAGE. SOAR.

Fund 110 – Maintenance & Repair Projects Fund

The Maintenance Projects sub fund was established for ongoing major maintenance projects at existing schools and support service sites. Resources for this fund depend on a transfer of resources from the General Fund and public purpose charges remitted from PGE. Expenditures from this fund are determined based on the Maintenance Projects replacement plan schedule.

Jefferson County School District 509J

Fiscal Year 2026-27 Adopted Budget

General Sub Fund - Maintenance & Repair Projects

Resources and Requirements

Resources	2023-24 Actual	2024-25 Actual	2025-26 Adopted	2025-26 FTE	2026-27 Proposed	2026-27 Approved	2026-27 Adopted	2026-27 FTE
Local Sources	125,509	91,868	25,000		25,000	25,000	25,000	
Intermediate Sources	100,700	110,072	100,000		100,000	100,000	100,000	
Transfers	400,000	-	-		-	-	-	
Beginning Fund Balance	4,800,946	5,279,355	4,800,000		4,400,000	4,400,000	4,400,000	
Resources Total:	***5,427,155***	***5,481,295***	***4,925,000***		***4,525,000***	***4,525,000***	***4,525,000***	

Requirements	2023-24 Actual	2024-25 Actual	2025-26 Adopted	2025-26 FTE	2026-27 Proposed	2026-27 Approved	2026-27 Adopted	2026-27 FTE
Support Services	9,641	109,192	199,800		199,800	199,800	199,800	
Facilities Acquisition and Construction	138,159	568,772	1,025,500		425,500	425,500	425,500	
Other Uses	-	-	1,404,330		1,878,515	1,878,515	1,878,515	
Ending Fund Balance	5,279,355	4,803,330	2,295,370		2,021,185	2,021,185	2,021,185	
Requirements Total:	***5,427,155***	***5,481,295***	***4,925,000***		***4,525,000***	***4,525,000***	***4,525,000***	

Totals may not add due to rounding

Jefferson County School District 509J
UNITE. ENGAGE. SOAR.

Fund 111 – PERS Reserve Fund

The PERS Reserve Fund was established in 2008-2009 through Board resolution and is part of the stabilization funds. These funds are to be expended to equalize funding year to year and by transferring to the General Fund to offset rising PERS costs.

Jefferson County School District 509J

Fiscal Year 2026-27 Adopted Budget

General Sub Fund - PERS Reserve Fund

Resources and Requirements

Resources	2023-24 Actual	2024-25 Actual	2025-26 Adopted	2025-26 FTE	2026-27 Proposed	2026-27 Approved	2026-27 Adopted	2026-27 FTE
Beginning Fund Balance	255,100	255,100	255,100		255,100	255,100	255,100	
Resources Total:	***255,100***	***255,100***	***255,100***		***255,100***	***255,100***	***255,100***	

Requirements	2023-24 Actual	2024-25 Actual	2025-26 Adopted	2025-26 FTE	2026-27 Proposed	2026-27 Approved	2026-27 Adopted	2026-27 FTE
Ending Fund Balance	255,100	255,100	255,100		255,100	255,100	255,100	
Requirements Total:	***255,100***	***255,100***	***255,100***		***255,100***	***255,100***	***255,100***	

Totals may not add due to rounding

Jefferson County School District 509J
UNITE. ENGAGE. SOAR.

Fund 118 – Stabilization Fund

The Stabilization Fund was established in 2008-2009 through Board resolution. These funds are to be expended to equalize funding year to year and by transferring to the General Fund to offset costs as a result of one-time funding sources.

Jefferson County School District 509J

Fiscal Year 2026-27 Adopted Budget

General Sub Fund - Stabilization Fund

Resources and Requirements

Resources	2023-24 Actual	2024-25 Actual	2025-26 Adopted	2025-26 FTE	2026-27 Proposed	2026-27 Approved	2026-27 Adopted	2026-27 FTE
Transfers	400,000	-	-		-	-	-	
Beginning Fund Balance	4,369,432	4,769,432	4,200,000		4,324,788	4,324,788	4,324,788	
Resources Total:	***4,769,432***	***4,769,432***	***4,200,000***		***4,324,788***	***4,324,788***	***4,324,788***	

Requirements	2023-24 Actual	2024-25 Actual	2025-26 Adopted	2025-26 FTE	2026-27 Proposed	2026-27 Approved	2026-27 Adopted	2026-27 FTE
Support Services	-	444,643	-		-	-	-	
Other Uses	-	-	1,000,000		2,656,986	2,656,986	2,656,986	
Ending Fund Balance	4,769,432	4,324,788	3,200,000		1,667,802	1,667,802	1,667,802	
Requirements Total:	***4,769,432***	***4,769,432***	***4,200,000***		***4,324,788***	***4,324,788***	***4,324,788***	

Totals may not add due to rounding

Jefferson County School District 509J
UNITE. ENGAGE. SOAR.

Fund 119 – WS Building Fund

The sub fund is designated for future major maintenance projects, capital equipment or infrastructure for the Warm Spring Education facility. Expenditures from this fund require authorization from the Board.

Jefferson County School District 509J

Fiscal Year 2026-27 Adopted Budget

General Sub Fund - WS School Building Fund

Resources and Requirements

Resources	2023-24 Actual	2024-25 Actual	2025-26 Adopted	2025-26 FTE	2026-27 Proposed	2026-27 Approved	2026-27 Adopted	2026-27 FTE
Beginning Fund Balance	426,334	426,334	426,334		426,334	426,334	426,334	
Resources Total:	***426,334***	***426,334***	***426,334***		***426,334***	***426,334***	***426,334***	

Requirements	2023-24 Actual	2024-25 Actual	2025-26 Adopted	2025-26 FTE	2026-27 Proposed	2026-27 Approved	2026-27 Adopted	2026-27 FTE
Other Uses	-	-	-		426,334	426,334	426,334	
Ending Fund Balance	426,334	426,334	426,334		-	-	-	
Requirements Total:	***426,334***	***426,334***	***426,334***		***426,334***	***426,334***	***426,334***	

Totals may not add due to rounding

SPECIAL REVENUE FUND

The Special Revenue Funds is to account for the proceeds of specific revenue sources that are restricted to expenditures for specific purposes. For our District, the Special Revenue Fund includes local, state and federal grants, nutrition services, and student body funds.



Jefferson County School District 509J
UNITE. ENGAGE. SOAR.

Special Revenue Funds – Consolidated

The Special Revenue Funds is to account for the proceeds of specific revenue sources that are restricted to expenditures for specific purposes. For our District, the Special Revenue Fund includes local, state and federal grants, nutrition services, and student body funds.

Jefferson County School District 509J

Fiscal Year 2026-27 Adopted Budget

Special Revenue Funds - Consolidated

Resources and Requirements

Resources	2023-24 Actual	2024-25 Actual	2025-26 Adopted	2025-26 FTE	2026-27 Proposed	2026-27 Approved	2026-27 Adopted	2026-27 FTE
Local Sources	648,814	771,912	731,290		657,254	657,254	657,254	
Intermediate Sources	-	-	30,000		30,000	30,000	30,000	
State Sources	5,236,554	7,757,313	9,534,286		8,434,166	8,434,166	8,434,166	
Federal Sources	11,266,581	8,075,053	5,884,048		5,794,582	5,794,582	5,794,582	
Transfers	777,782	874,993	970,000		760,000	760,000	760,000	
Beginning Fund Balance	438,085	469,731	447,630		710,773	710,773	710,773	
Resources Total:	***18,367,817***	***17,949,002***	***17,597,254***		***16,386,775***	***16,386,775***	***16,386,775***	

Requirements	2023-24 Actual	2024-25 Actual	2025-26 Adopted	2025-26 FTE	2026-27 Proposed	2026-27 Approved	2026-27 Adopted	2026-27 FTE
Instruction	5,447,803	6,506,067	6,839,875	40.20	6,590,708	6,590,708	6,590,708	40.04
Support Services	5,742,004	5,726,329	6,490,896	34.48	5,646,289	5,646,289	5,646,289	30.85
Enterprise and Community Services	3,199,335	3,351,596	4,096,483	28.96	3,979,778	3,979,778	3,979,778	27.09
Facilities Acquisition and Construction	3,508,945	1,596,748	10,000		10,000	10,000	10,000	
Ending Fund Balance	469,731	768,262	160,000		160,000	160,000	160,000	
Requirements Total:	***18,367,817***	***17,949,002***	***17,597,254***	***103.64***	***16,386,775***	***16,386,775***	***16,386,775***	***97.98***

Totals may not add due to rounding

Jefferson County
School District 509J
UNITE. ENGAGE. SOAR.

Special Revenue Funds – Specific Funds

As part of the budget document, we would like to share a little more detail on a few special revenue funds that are typically of interest. These are all included in the "Special Revenue Funds – Consolidated" report as well. These are not all of the grants that we manage but include those that are typically of interest. Following is information on Student Investment Account, High School Success, Early Literacy, the new Intensive Program, Student Body, and Food Service.

Jefferson County School District 509J
UNITE. ENGAGE. SOAR.

Fund 251 – Student Investment Account

In May 2019, a new tax on Oregon businesses passed which established the Fund for Student Success (FSS) and allocates monies within that new fund that is outside the General Fund. The fund is divided into three accounts: Student Investment Account (SIA), Early Learning Account (ELA), and Statewide Education Initiatives Account (SEIA). SIA funds are allocated based on weighted average daily membership, with the weight for poverty doubled to 0.5. Districts must submit a plan for use of the funds, for which there are four allowable uses: increased learning time, reduced class sizes and caseloads, well-rounded educational opportunities, and student health and safety.

Jefferson County School District 509J

Fiscal Year 2026-27 Adopted Budget

Special Revenue Grant - Student Investment Account

Resources and Requirements

Resources	2023-24 Actual	2024-25 Actual	2025-26 Adopted	2025-26 FTE	2026-27 Proposed	2026-27 Approved	2026-27 Adopted	2026-27 FTE
State Sources	2,786,053	3,349,857	3,064,153		3,017,596	3,017,596	3,017,596	
Beginning Fund Balance	-	0	-		-	-	-	
Resources Total:	***2,786,053***	***3,349,857***	***3,064,153***		***3,017,596***	***3,017,596***	***3,017,596***	

Requirements	2023-24 Actual	2024-25 Actual	2025-26 Adopted	2025-26 FTE	2026-27 Proposed	2026-27 Approved	2026-27 Adopted	2026-27 FTE
Instruction	1,054,960	1,806,746	777,296	6.00	927,181	927,181	927,181	7.00
Support Services	1,731,094	1,543,054	2,286,857	18.15	2,090,415	2,090,415	2,090,415	17.11
Enterprise and Community Services	-	57	-		-	-	-	
Ending Fund Balance	0	-	-		-	-	-	
Requirements Total:	***2,786,053***	***3,349,857***	***3,064,153***	***24.15***	***3,017,596***	***3,017,596***	***3,017,596***	***24.11***

Totals may not add due to rounding

Jefferson County School District 509J
UNITE. ENGAGE. SOAR.

Fund 252 – High School Success (M98)

Measure 98 was a 2016 ballot initiative approved by voters that provides direct funding to school districts to increase high school graduate rates. Measure 98 funds must be used to establish or expand career and technical education programs in high school, establish or expand college-level educational opportunities of students in high school and establish or expand drop-out prevention strategies in high school.

Jefferson County School District 509J

Fiscal Year 2026-27 Adopted Budget

Special Revenue Grant - High School Success

Resources and Requirements

Resources	2023-24 Actual	2024-25 Actual	2025-26 Adopted	2025-26 FTE	2026-27 Proposed	2026-27 Approved	2026-27 Adopted	2026-27 FTE
State Sources	770,742	834,520	830,362		796,389	796,389	796,389	
Resources Total:	***770,742***	***834,520***	***830,362***		***796,389***	***796,389***	***796,389***	

Requirements	2023-24 Actual	2024-25 Actual	2025-26 Adopted	2025-26 FTE	2026-27 Proposed	2026-27 Approved	2026-27 Adopted	2026-27 FTE
Instruction	715,562	785,510	792,054	5.00	762,789	762,789	762,789	4.50
Support Services	55,180	49,010	38,308		33,600	33,600	33,600	
Requirements Total:	***770,742***	***834,520***	***830,362***	***5.00***	***796,389***	***796,389***	***796,389***	***4.50***

Totals may not add due to rounding

Jefferson County School District 509J
UNITE. ENGAGE. SOAR.

Fund 258 – Intensive Program

The Oregon Department of Education's Intensive Coaching Program is designed to help districts advance student achievement, authentically engage their communities, and strengthen systems and capacity. Grounded in research from improvement science and the University of Virginia's Partnership for Leaders in Education School Turnaround work, the program emphasizes collaborative leadership and continuous improvement. Built around a true partnership model between districts and ODE, the Intensive Coaching Program offers a comprehensive, systems-level approach to sustainable school and district improvement.

Jefferson County School District 509J

Fiscal Year 2026-27 Adopted Budget

Special Revenue Grant - Intensive Coaching Program

Resources and Requirements

Resources	2023-24 Actual	2024-25 Actual	2025-26 Adopted	2025-26 FTE	2026-27 Proposed	2026-27 Approved	2026-27 Adopted	2026-27 FTE
State Sources	-	100,000	1,191,488		1,175,361	1,175,361	1,175,361	
Resources Total:	***-***	***100,000***	***1,191,488***		***1,175,361***	***1,175,361***	***1,175,361***	

Requirements	2023-24 Actual	2024-25 Actual	2025-26 Adopted	2025-26 FTE	2026-27 Proposed	2026-27 Approved	2026-27 Adopted	2026-27 FTE
Instruction	-	-	163,346	1.00	169,443	169,443	169,443	1.00
Support Services	-	100,000	1,028,142	4.66	1,005,918	1,005,918	1,005,918	4.66
Requirements Total:	***-***	***100,000***	***1,191,488***	***5.66***	***1,175,361***	***1,175,361***	***1,175,361***	***5.66***

Totals may not add due to rounding

Jefferson County School District 509J
UNITE. ENGAGE. SOAR.

Fund 259 – Early Literacy Success

The Early Literacy Success Initiative has identified four goals:

1. Increase early literacy for children from birth to third grade.
2. Reduce literacy academic disparities for student groups that have historically experienced academic disparities.
3. Increase support to parents and guardians to enable them to be partners in the development of their children's literacy skills and knowledge; and
4. Increase access to early literacy learning through support that is research-aligned, culturally responsive, student-centered and family-centered.

Jefferson County School District 509J

Fiscal Year 2026-27 Adopted Budget

Special Revenue Grant - Early Literacy

Resources and Requirements

Resources	2023-24 Actual	2024-25 Actual	2025-26 Adopted	2025-26 FTE	2026-27 Proposed	2026-27 Approved	2026-27 Adopted	2026-27 FTE
State Sources	232,734	247,831	492,008		350,449	350,449	350,449	
Resources Total:	***232,734***	***247,831***	***492,008***		***350,449***	***350,449***	***350,449***	

Requirements	2023-24 Actual	2024-25 Actual	2025-26 Adopted	2025-26 FTE	2026-27 Proposed	2026-27 Approved	2026-27 Adopted	2026-27 FTE
Instruction	-	-	-		94,657	94,657	94,657	1.50
Support Services	232,734	247,831	492,008	2.70	255,792	255,792	255,792	1.62
Requirements Total:	***232,734***	***247,831***	***492,008***	***2.70***	***350,449***	***350,449***	***350,449***	***3.12***

Totals may not add due to rounding

Jefferson County School District 509J
UNITE. ENGAGE. SOAR.

Fund 262 – Student Body Fund

The finances of various student and class activities of the high school and middle school are accounted for in this fund. Some activities are District sponsored and others are sponsored by clubs and organizations.

Jefferson County School District 509J

Fiscal Year 2026-27 Adopted Budget

Special Revenue - Student Body Fund

Resources and Requirements

Resources	2023-24 Actual	2024-25 Actual	2025-26 Adopted	2025-26 FTE	2026-27 Proposed	2026-27 Approved	2026-27 Adopted	2026-27 FTE
Local Sources	316,376	375,708	396,000		396,000	396,000	396,000	
Beginning Fund Balance	322,305	301,176	210,000		210,000	210,000	210,000	
Resources Total:	***638,681***	***676,883***	***606,000***		***606,000***	***606,000***	***606,000***	

Requirements	2023-24 Actual	2024-25 Actual	2025-26 Adopted	2025-26 FTE	2026-27 Proposed	2026-27 Approved	2026-27 Adopted	2026-27 FTE
Instruction	337,505	352,652	446,000		446,000	446,000	446,000	
Support Services	-	599	-		-	-	-	
Ending Fund Balance	301,176	323,632	160,000		160,000	160,000	160,000	
Requirements Total:	***638,681***	***676,883***	***606,000***		***606,000***	***606,000***	***606,000***	

Totals may not add due to rounding

Jefferson County School District 509J
UNITE. ENGAGE. SOAR.

Fund 299 – Child Nutrition

The District participates in the Community Eligibility Provision of the National School Lunch Program which provides breakfast and lunch at no charge to families of students enrolled in the district. The District serves hot and nutritious meals to students that meet requirements established by the US Department of Agriculture. The Child Nutrition Fund receives its revenue from state and federal subsidies based on the number of meals served. Additionally, revenue is received from cash sales from visitors for meals that are non-reimbursable by the National School Lunch Program.

Jefferson County School District 509J

Fiscal Year 2026-27 Adopted Budget

Special Revenue - Child Nutrition

Resources and Requirements

Resources	2023-24 Actual	2024-25 Actual	2025-26 Adopted	2025-26 FTE	2026-27 Proposed	2026-27 Approved	2026-27 Adopted	2026-27 FTE
Local Sources	13,313	13,400	12,725		12,630	12,630	12,630	
State Sources	62,132	27,813	44,328		44,328	44,328	44,328	
Federal Sources	2,239,924	2,401,550	2,377,022		2,382,675	2,382,675	2,382,675	
Transfers	711,259	862,072	900,000		750,000	750,000	750,000	
Beginning Fund Balance	35,636	85,886	-		263,143	263,143	263,143	
Resources Total:	***3,062,265***	***3,390,722***	***3,334,075***		***3,452,776***	***3,452,776***	***3,452,776***	

Requirements	2023-24 Actual	2024-25 Actual	2025-26 Adopted	2025-26 FTE	2026-27 Proposed	2026-27 Approved	2026-27 Adopted	2026-27 FTE
Enterprise and Community Services	2,976,378	3,056,223	3,334,075	25.08	3,452,776	3,452,776	3,452,776	24.34
Ending Fund Balance	85,886	334,499	-		-	-	-	
Requirements Total:	***3,062,265***	***3,390,722***	***3,334,075***	***25.08***	***3,452,776***	***3,452,776***	***3,452,776***	***24.34***

Totals may not add due to rounding

DEBT SERVICE FUND

The Debt Service Funds account for the accumulation of resources for, and the payment of, general long-term debt, principal and interest.



Jefferson County School District 509J
UNITE. ENGAGE. SOAR.

Debt Service Fund - Consolidated

The Debt Service Funds account for the accumulation of resources for, and the payment of, general long-term debt, principal and interest.

Jefferson County School District 509J

Fiscal Year 2026-27 Adopted Budget

Debt Service Funds

Resources and Requirements

Resources	2023-24 Actual	2024-25 Actual	2025-26 Adopted	2026-27 Proposed	2026-27 Approved	2026-27 Adopted
Current Year's Taxes	3,281,138	3,179,674	3,859,620	3,753,424	3,753,424	3,753,424
Prior Year's Taxes	82,130	77,195	70,000	65,246	65,246	65,246
County Tax Sales for Back Taxes	-	19	-	-	-	-
Payment In Lieu of Taxes	241	261	-	-	-	-
Interest On Investments	114,851	121,454	15,000	30,000	30,000	30,000
Donations/Contributions	-	43,502	-	-	-	-
PERS UAL	3,119,885	3,403,422	3,565,268	3,709,105	3,709,105	3,709,105
Other Intermediate Sources	849	1,810	-	-	-	-
Interfund Transfer - General Fund	97,477	100,386	1,404,330	1,378,515	1,378,515	1,378,515
Interfund Transfer - Capital Projects	-	-	113,050	-	-	-
Beginning Fund Balance	159,120	34,123	(209,279)	-	-	-
Resources Total:	***6,855,691***	***6,961,848***	***8,817,989***	***8,936,290***	***8,936,290***	***8,936,290***

Requirements	2023-24 Actual	2024-25 Actual	2025-26 Adopted	2026-27 Proposed	2026-27 Approved	2026-27 Adopted
Redemption of Principal	4,552,477	4,982,871	6,763,700	7,036,869	7,036,869	7,036,869
Regular Interest	2,269,091	2,172,778	2,054,289	1,899,421	1,899,421	1,899,421
Reserved for Next Year	34,123	(193,802)	-	-	-	-
Requirements Total:	***6,855,691***	***6,961,848***	***8,817,989***	***8,936,290***	***8,936,290***	***8,936,290***

Note: For 2026-27, a tax levy of $4,014,357 will be required to collect $3,753,424 after accounting for discounts and delinquencies.

Totals may not add due to rounding

Jefferson County School District 509J
UNITE. ENGAGE. SOAR.

Fund 302 – Ameresco Master Tax-Exempt Installment Purchase Agreement

On December 17, 2021, the District entered into a $1,569,955 master tax exempt installment purchase agreement with U.S. Bancorp to finance energy savings projects throughout the District as identified through an ESCO with Ameresco. This proposed budget will allow for the District to pay the note in full during 2026-27 if the resources allow.

Jefferson County School District 509J
Fiscal Year 2026-27 Adopted Budget

Full Faith and Credit (FFC) Bond Payments
Requirements

Requirements	2023-24 Actual	2024-25 Actual	2025-26 Adopted	2026-27 Proposed	2026-27 Approved	2026-27 Adopted
FFC Bond Principal Payments						
Issue Date						
December 17, 2021	60,534	64,959	1,483,700	1,346,869	1,346,869	1,346,869
July 23, 2013	***60,534***	***64,959***	***1,483,700***	***1,346,869***	***1,346,869***	***1,346,869***
FFC Bond Interest Payments						
Issue Date						
December 17, 2021	36,943	35,427	33,715	31,646	31,646	31,646
Ending Fund Balance	14,470	35	-	-	-	-
Requirements Total:	***111,947***	***100,421***	***1,517,415***	***1,378,515***	***1,378,515***	***1,378,515***

Totals may not add due to rounding

Jefferson County
School District 509J
UNITE. ENGAGE. SOAR.

Fund 303 – 2002 OSBA PERS Bond Issue Debt Fund

The District participated in the OSBA Pension Bond Pool for the purpose of funding the District's allocation portion of the PERS Unfunded Actuarial Liability (UAL). Bonds in the amount of $12.5 million were issued on October 31, 2002. The bonds are being amortized over 26 years. In 2012, the District participated with six other school districts to issue the OSBA Limited Tax Pension Refunding Obligations Series 2012 to advance refund the 2021 debt service obligation of the Series 2002 bonds. As a result, the 2021 portion of the 2002 OSBA bonds are considered to be defeased.

On August 19, 2021, the District participated in the Oregon Education Districts Pension Bond Pool (Full Faith and Credit Pension Obligation Bonds, Series 2021A Federally Taxable) to finance the District's estimated PERS unfunded liability. The District issued $31,905,000 in debt as part of the pooled issuance. Except for the payment of its pension bond payments and additional charges when due, each school district has no obligation or liability to any other participating school district's pension bonds or liabilities to PERS.

Bond proceeds were paid to the Oregon Public Employees Retirement System. An intercept agreement with the State of Oregon was required as a condition of issuance; therefore, a portion of State School Fund support is withheld on a monthly basis to repay debt.

Revenue to pay the debt is generated by an assessment of approximately 11.6% on PERS-eligible payroll wages. All funds bear the cost of debt service on the bonds in lieu of paying a higher employer rate applicable to Oregon public school districts. Prepayment of the UAL with bond proceeds lowers the payroll assessment compared to the employer rates for school districts that did not bond.

Jefferson County School District 509J
Fiscal Year 2026-27 Adopted Budget

PERS Bond Payments
Requirements

Requirements	2023-24 Actual	2024-25 Actual	2025-26 Adopted	2026-27 Proposed	2026-27 Approved	2026-27 Adopted
PERS Bond Principal Payments						
Issue Date						
October 31, 2002	1,195,000	1,340,000	1,490,000	1,655,000	1,655,000	1,655,000
August 19, 2021	1,085,000	1,150,000	1,220,000	1,295,000	1,295,000	1,295,000
Principal Total:	***2,280,000***	***2,490,000***	***2,710,000***	***2,950,000***	***2,950,000***	***2,950,000***
PERS Bond Interest Payments						
Issue Date						
October 31, 2002	358,252	291,930	217,560	134,865	134,865	134,865
August 19, 2021	654,183	647,759	637,708	624,240	624,240	624,240
Interest Total:	***1,012,435***	***939,689***	***855,268***	***759,105***	***759,105***	***759,105***
Support Services	-	-	-	-	-	-
PERS UAL Lump Sum Payment to PERS						
Ending Fund Balance	14,470	48,929	-	-	-	-
Requirements Total:	***3,306,905***	***3,478,618***	***3,565,268***	***3,709,105***	***3,709,105***	***3,709,105***

Totals may not add due to rounding

Jefferson County
School District 509J
UNITE. ENGAGE. SOAR.

Fund 304 – GO Bond Issues Debt Fund

In May 2012 voters of the District passed a $26.7 million bond issue for the building of a performing arts center, stadium, and improvements to school facilities and to pay for half of the cost of constructing a K-8 school in Warm Springs. In May 2013, the District issued $26,835,000 in general obligation bonds and refunding bonds. Of this issue, $15,960,000 was issued for the building of a performing arts center, stadium and improvements to school facilities in Madras and Metolius. The remaining funds were used to refund the May 15, 2002, general obligation bonds. In July 2013, the District issued the remaining general obligation bonds to pay for half of the cost of constructing a K-8 in Warm Springs.

On February 25, 2020, the District issued federally taxable general obligation refunding bonds of $24,680,000 to partially refund outstanding bonds of the Series 2013 General Obligation with a true interest cost of 2.09% and an average coupon rate of 1.97%. The net proceeds after payment of underwriting fees and other issuance costs were used to purchase U.S. Government securities. Those securities were deposited in an irrevocable trust with an escrow agent to provide for future debt service payments of the May 23, 2013, and July 23, 2013, general obligation bonds. The refunding reduced total debt service by $2,176,394 and obtained an economic gain defined as the difference between the present values of the debt service payments on the old and new debt of 8.82%.

In November 2021, voters of the District approved a $24,000,000 bond measure which will be matched with a $4,000,000 matching grant from the State of Oregon's OSCIM program. On February 16, 2022, the District issued $24,000,000 in general obligation bonds for health, safety, security improvements, to update and repair aging facilities, and expand vocational opportunities and early learning.

Jefferson County School District 509J
Fiscal Year 2026-27 Adopted Budget

General Obligation (GO) Bond Payments
Requirements

Requirements	2023-24 Actual	2024-25 Actual	2025-26 Adopted	2026-27 Proposed	2026-27 Approved	2026-27 Adopted
GO Bond Principal Payments						
Issue Date						
February 25, 2020	1,830,000	1,915,000	1,995,000	2,080,000	2,080,000	2,080,000
February 16, 2022	345,000	495,000	575,000	660,000	660,000	660,000
Principal Total:	***2,175,000***	***2,410,000***	***2,570,000***	***2,740,000***	***2,740,000***	***2,740,000***
May 23, 2013	-	-	-	-	-	-
July 23, 2013	-	-	-	-	-	-
February 25, 2020	428,359	401,074	370,606	336,970	336,970	336,970
February 16, 2022	828,300	814,500	794,700	771,700	771,700	771,700
Interest Total:	***1,256,659***	***1,215,574***	***1,165,306***	***1,108,670***	***1,108,670***	***1,108,670***
Support Services						
Ending Fund Balance	19,617	(242,765)	-	-	-	-
Requirements Total:	***3,451,276***	***3,382,809***	***3,735,306***	***3,848,670***	***3,848,670***	***3,848,670***

Totals may not add due to rounding

CAPITAL PROJECTS FUND

The Capital Projects Fund account for financial resources used to acquire or construct major capital facilities. The most common source of revenue in this fund would be the sale of bonds.



Capital Projects Fund

The Capital Projects Fund account for financial resources used to acquire or construct major capital facilities. The most common source of revenue in this fund would be the sale of bonds.

Jefferson County School District 509J

Fiscal Year 2026-27 Adopted Budget

Capital Project Fund

Resources and Requirements

Resources	2023-24 Actual	2024-25 Actual	2025-26 Adopted	2025-26 FTE	2026-27 Proposed	2026-27 Approved	2026-27 Adopted	2026-27 FTE
Local Sources	764,347	451,489	250,000		50,000	50,000	50,000	
State Sources	4,927,122	-	-		-	-	-	
Transfers	-	-	-		926,334	926,334	926,334	
Beginning Fund Balance	19,095,308	12,158,409	7,113,050		5,000,000	5,000,000	5,000,000	
Resources Total:	***24,786,777***	***12,609,897***	***7,363,050***		***5,976,334***	***5,976,334***	***5,976,334***	

Requirements	2023-24 Actual	2024-25 Actual	2025-26 Adopted	2025-26 FTE	2026-27 Proposed	2026-27 Approved	2026-27 Adopted	2026-27 FTE
Facilities Acquisition and Construction	12,628,368	6,444,092	7,250,000	0.75	5,976,334	5,976,334	5,976,334	
Other Uses	-	-	113,050		-	-	-	
Ending Fund Balance	12,158,409	6,165,805	-		-	-	-	
Requirements Total:	***24,786,777***	***12,609,897***	***7,363,050***	***0.75***	***5,976,334***	***5,976,334***	***5,976,334***	

Totals may not add due to rounding

ADDITIONAL INFORMATION



School Information

Jefferson County School District 509J
Fiscal Year 2026-27 Adopted Budget

All Schools - Statistics
Enrollment and Staffing

Item	Category	Buff Elementary	Madras Elementary	Metolius Elementary	Warm Springs K-8	Big Muddy School	JCMS	Bridges High and 509J Online	Madras High	Totals
	Students									
A	Enrollment projected	288	367	222	481	1	433	147	688	2,627
B	Students in ESL program 25-26	37	62	41	52	-	65	26	87	370
C	Students on IEP 25-26	39	53	32	117	-	51	24	126	442
	Staffing									
D	Classroom teachers including music/PE	17.50	19.50	12.50	26.50	1.00	19.50	7.50	29.50	133.50
E	Counselors and coaches	1.67	2.67	1.67	4.00	-	2.00	1.00	3.50	16.51
F	ESL staff	1.80	1.88	1.88	1.88	-	1.00	0.50	2.63	11.57
G	SPED staff	11.60	13.00	11.00	16.00	-	13.86	4.50	16.00	85.96
H	Other support staff	5.43	6.70	4.82	14.34	0.50	6.44	2.85	11.34	52.42
I	Custodial and Food staff	5.00	5.50	5.00	9.50	0.20	10.50	1.75	10.00	47.45
J	Principals	1.00	1.00	1.00	3.00	-	2.00	1.00	3.00	12.00
K	Total staff	44.00	50.25	37.87	75.22	1.70	55.30	19.10	75.97	359.41
	Other Info									
L	AVG class-size (A/D)	16.46	18.82	17.76	18.15	1.00	22.21	19.60	23.32	
M	Class-size elem no music/PE teachers in calc	18.00	20.39	20.18	19.41	1.00				
N	Class-size secondary using ratios				22.02		25.91	22.87	27.21	
O	Non-personnel allocation	43,074	54,894	33,199	78,407	1,000	83,280	30,780	124,458	449,092

Enrollment

Jefferson County School District 509J

Enrollment Projected 2026-27

Projected 10/1/2026 School	KG	1st	2nd	3rd	4th	5th	6th	7th	8th	9th	10th	11th	12th	Total
Buff Elementary	33	35	36	22	34	49								209
Buff Elementary DI	18	16	17	16	12									79
Madras Elementary	42	38	42	42	47	65								276
Madras Elementary DI	18	21	19	16	17									91
Metolius Elementary	35	35	45	40	30	37								222
Big Muddy School	0	0	0	1	0	0								1
Warm Springs K-8	47	68	50	50	61	54	57	42	52					481
509J Online K-8	1	1	1	0	0	4	4	2	7					20
JCMS							162	137	134					433
Madras High										181	198	163	146	688
509J Online 9-12										10	12	20	23	65
Bridges High												18	44	62
Total	194	214	210	187	201	209	223	181	193	191	210	201	213	2627

Full Time Equivalent (FTE) – All Funds

Jefferson County School District

Historic Summaries — **Annual Salary FTE By Object**

Annual FTE By Object	Adopted 24/25 FTE	Adopted 25/26 FTE	Adopted 26/27 FTE
111 - Licensed Salaries	222.0	209.3	196.3
112 - Classified Salaries	226.3	220.7	216.3
113 - Administrators	20.0	19.0	19.0
114 - Supervisor	10.0	10.0	9.5
114 - Confidential	8.0	9.0	9.0
Total:	**486.3**	**467.9**	**450.0**

Note: Does not include extra-curricular contracts

Full Time Equivalent (FTE) – General Fund Operations

Jefferson County School District

Historic Summaries — **Annual Salary FTE By Object - General Fund Operations**

Annual Salary FTE By Object - General Fund Operations	Adopted 24/25 FTE	Adopted 25/26 FTE	Adopted 26/27 FTE
111 - Licensed Salaries	175.8	169.4	162.3
112 - Classified Salaries	164.6	158.9	154.6
113 - Administrators	18.5	17.6	17.7
114 - Supervisor	8.0	8.0	7.5
114 - Confidential	8.0	8.8	9.0
Total:	**374.9**	**362.6**	**351.1**

Note: Does not include extra-curricular contracts

Jefferson County School District 509J
Bus Replacement Plan (Fund 101)
June 30, 2027

Fleet #	Description	Capacity	Year	FY26-27	FY27-28	FY28-29	FY29-30	FY30-31
Route Bus								
56	E256710 2013 BLUEBIRD ALL AMERICAN BUS #56	84	2013	238,703				
57	E256738 2013 BLUEBIRD D3RE4006 BUS #57	84	2013	238,703				
58	E260202 2014 BLUEBIRD T3RE4006 BUS #58	84	2014		245,864			
59	E260222 2015 BLUEBIRD T3RE4006 BUS #59	84	2015		245,864			
60	E260240 2016 BLUEBIRD #60	77	2016			253,240		
61	E260248 2016 BLUEBIRD BUS #61	77	2016			253,240		
62	E266416 2017 BLUEBIRD BUS #62	84	2017				260,837	
63	E266417 2017 BLUEBIRD BUS #63	84	2017				260,837	
64	E266418 2017 BLUEBIRD BUS #64	84	2017					268,662
65	E266445 2018 BLUEBIRD BUS #65	72	2018					268,662
66	E266446 2018 BLUEBIRD BUS #66	84	2018					
69	E274876 2019 BLUEBIRD BUS #69	84	2019					
71	E274899 2020 BLUEBIRD BUS #71	72	2020					
72	E274900 2020 BLUEBIRD BUS #72	84	2020					
74	E281068 2019 MICROBIRD G5 200 BUS#74	14	2019					
75	E281087 2021 BLUEBIRD BUS #75	72	2021					
78	E281077 2020 MICROBIRD G5 MB-IV 200 BUS #78	27	2020					
79	E281078 2022 BLUEBIRD BUS #79	84	2021					
80	E281079 2022 BLUEBIRD BUS #80	84	2021					
81	EXXXXX 2021 BLUEBIRD BUS #81	84	2021					
x	2021 FORD MICRO BIRD GS200 BUS S/N 1FDFE4FN9MDC01184		2021					
x	2021 FORD MICRO BIRD GS200 BUS S/N 1FDFE4FN0MDC01185		2021					
x	2022 BLUE BIRD ALL AMERICAN T3RE4006 BUS S/N 1BABNBSA2NF383207		2022					
x	2023 BLUE BIRD ALL AMERICAN T3RE4006 BUS S/N 1BABNBSA0PF391440		2023					

Fleet #	Description	Capacity	Year	FY26-27	FY27-28	FY28-29	FY29-30	FY30-31
x	2023 BLUE BIRD ALL AMERICAN T3RE400 BUS S/N 1BABNBSA2PF391441		2023					
x	2023 BLUE BIRD ALL AMERICAN T3RE4006 BUS S/N 1BABNBSA4PF391442		2023					
x	2025 - 28 passenger Blue Bird Vision BBCV2311 S/N 1BAKBCSA2SF807236	28	2025					
93	2025 Blue Bird Bus - 84 passenger S/N 1BABNBSA3SF801026	84	2025					
94	2025 Blue Bird Bus - 84 passenger S/N 1BABNBSA5SF801027	84	2025					
98	2025 Blue Bird Bus - 84 passenger S/N 1BABNBSA6TF809400	84	2025					
99	2025 Blue Bird Bus - 84 passenger S/N 1BABNBSA8TF809401	84	2025					
Trip Bus								
53	E252374 2012 BLUEBIRD BUS #53	78	2012					
68	E274877 2019 BLUEBIRD BUS #68	84	2019					
76	E281088 2021 BLUEBIRD BUS #76	84	2021					
96	2022 Chevy Micro Bird MBII activity bus VIN 1GB0GRBP7N1141096	14	2022					
Other Student Transportation Vehicles								
54	E252377 2011 CHEVROLET SUBURBAN #54	8	2011		62,500			
67	E266444 2017 FORD EXPEDITION EL	8	2017					66,950
70	E279859 2019 FORD EXPEDITION EL	8	2019					
73	E274898 2019 FORD EXPEDITION EL (Accident Loss)	8	2019					
77	E281073 2019 FORD EXPEDITION EL	8	2020					
85	2021 FORD EXPEDITION EL 4X4 S/N 1FMJK1JT3MEA02830		2021					
86	2021 FORD EXPEDITION 4 DR 4X4 S/N 1FMJK1JT9MEA31412		2021					
89	2022 FORD EXPEDITION XLT 4X4 - WHITE S/N 1FMJK1JT4NEA19492		2022					
95	2024 EXPEDITION MAX 4X4 XLT (K1J) S/N 1FMJK1J81REA29012		2024					
x	2024 Ford Expedition Max, Sport Utility, S/N 1FMJK1J83REA66689		2024					
x	2024 EXPEDITION MAX 4DR 4X4 XLT S/N 1FMJK1J8XREB08940		2024					
x	2025 FORD EXPLORER 4DR 4X4 ACTIVE S/N 1FMUK8DH7SGB13119		2025					
				477,406	**554,228**	**506,480**	**521,674**	**604,274**

Jefferson County School District 509J

Technology Replacement Plan (Fund 107)

June 30, 2027

Description	FY26-27	FY27-28	FY28-29	FY29-30
Chromebooks - 5th Year Replacement	116,276	117,439	118,613	119,800
Chromebooks - EDU License	13,090	13,220	13,353	13,486
Staff Chromebooks	11,363	11,476	11,591	11,707
Desktops	4,842	4,842	4,890	4,939
Staff Laptops	18,786	18,786	18,974	19,164
Hot Spots	27,579	27,855	28,133	28,415
Projectors	19,089	19,280	19,473	19,668
Night Vision/Bullet Camera	3,005	3,035	3,065	3,096
Security Camera Dome/Bullet	2,778	2,806	2,834	2,862
Total	**$216,807**	**$218,739**	**$220,927**	**$223,136**

Jefferson County School District 509J
Textbook Adoption Schedule (Fund 108)
June 30, 2027

	FY 25-26	FY 26-27	FY 27-28
ELA	55,000	55,000	55,000
Social Studies 6-12		350,000	
English Proficiency (ELP)			
Mathematics K-5 (Annual Great Minds Renewal)	25,000	25,000	25,000
Mathematics 6-12			
Science 6-12 Text, Kits Elem	100,000	10,000	10,000
Science	150,000		
Health & PE Textbook	45,000		
World Languages & Arts			65,000
Electives (MS & HS)	25,000		
509J Online Curriculum	67,000	67,000	67,000
Total	**467,000**	**507,000**	**222,000**

Jefferson County School District 509J
Equipment Replacement List (Fund 109)
June 30, 2027

Description	Type	Account Code	Total Costs
PROPOSED FY26-27 EQUIPMENT REPLACEMENT			
Music			
JCMS - Band/Art Equipment	New	109.1121.0460.350.130.???.00	2,500
MHS - Band/Art Equipment	New	109.1131.0460.608.130.???.00	2,500
WSK8 - Band/Art Equipment	New	109.1121.0460.120.130.???.00	2,500
			7,500
Nursing			
AED & AED Battery Replacement	Replacement	109.2130.0460.714.000.000.00	10,350
			10,350
Food Services			
MHS - Oven, Gas	Replacement	109.3100.0541.350.000.000.00	48,400
			48,400
Maintenance Services			
Mower	Replacement	109.2543.0541.702.000.000.00	30,000
Floor Scrubbers	New	109.2542.0541.702.000.000.00	24,000
Maintenance Vehicles	Replacement	109.2544.0541.702.000.000.00	60,000
Custodial Equipment	Replacement	109.2544.0541.702.000.000.00	15,000
			129,000
		FY26-27 Total	**195,250**

Jefferson County School District 509J
Maintenance Projects List (Fund 110)
June 30, 2027

Building	Project Code	Account Code	Project	Budget
		PROPOSED FY26-27 PROJECTS		
BHS	516	110.4150.0520.607.000.516.00	Replace Floor in BHS Kitchen	31,500
BHS	555	110.4150.0520.607.000.555.00	Carpet Replacement	50,000
Buff,MA,BHS	TBD	110.4150.0520.608.000.???.00	Bond Project Overages	176,200
Buff/MA/ME	531	110.4150.0530.???.000.531.00	Playground Updates - Elementary Schools - $5K each	15,000
JCMS	542	110.2544.0460.350.000.542.00	Carpet Removal From Classrooms	10,000
ME	567	110.4150.0520.117.000.567.00	Classroom Remodel - Metolius	5,000
MHS	573	110.2542.0460.608.000.573.00	Drinking Fountain/Water Bottle Fill - MHS	2,000
MHS	568	110.2542.0460.608.000.568.00	Eye Wash Stations	2,400
MHS	552	110.4150.0520.608.000.552.00	Health Clinic Improvement	20,000
MHS	553	110.4150.0520.608.000.553.00	Stage Remodel	80,000
MHS	556	110.4150.0520.608.000.556.00	Fire Panel	25,000
MHS	TBD	110.4150.0520.608.000.???.00	Sound System Upgrade - Commons	25,000
MHS CTE	571	110.4150.0530.608.000.571.00	Land Lab Infrastructure - McTaggard Property	10,000
PAC	517	110.4150.0520.609.000.517.00	Window Repairs	10,000
Transport/Maint	568	110.2542.0460.702.000.568.00	Eye Wash Stations	2,400
Transport/Maint	506	110.4150.0520.702.000.506.00	Facilities Upgrade - ADA Bathroom/Office/Breakroom	120,000
Transport/Maint	563	110.4150.0530.703.000.563.00	Gravel Bus Road	10,500
WSK-8	530	110.4150.0520.120.000.530.00	Modular (Additional Classroom Space)	5,000
Various	565	110.2542.0389.???.000.565.00	HVAC Control Maintenance Contract	150,000
			FY26-27 Totals	**750,000**

STATE FORMULA REVENUE ESTIMATE – MARCH 2, 2026

Date: 3/2/2026
To: District Business Managers
Re: 2026-27 State School Fund Estimates

2025-26	2026-27		2025-27 Biennium
$5,566,106,000	$5,793,294,000		$11,359,400,000
		2026-27 Budget Appropriation for school districts & ESDs:	**$5,793,294,000**
Oregon Revised Statute		Less Reserve Account:	($20,000,000)
327.008(14),(15)		Less TAG, Speech Pathology, and Oregon Digital Learning:	($1,050,000)
327.023(1),(3),(4)		Less Long Term Care and State Schools:	($14,500,000)
327.008(12)		English Language Learner Improvement Funds:	($6,250,000)
327.008(11)(b)(A)		Educator Advancement Fund (EAF):	($3,397,356)
327.008(18)		Less Small High School Grant:	($2,500,000)
327.008(3)		Less Charter School Closure Funds:	($300,000)
327.339		Less Local Option Equalization Grant:	($2,000,000)
327.008(7),(8),(16)		Less Office of School Facilities:	($7,500,000)
327.008(9)		Skilled Nursing Facilities (pediatric nursing):	($1,062,224)
327.008(19), 327.029		Oregon Youth Challenge program and Recovery Schools:	($3,037,810)
327.008(17)		Menstrual Hygiene HB 3294	($1,297,500)
Transfers/Deductions			($62,894,889)
State Revenue for Formula			**$5,730,399,111**
District Local Revenue:			$2,657,888,631
ESD Local Revenue:			$181,555,072
Local Rev. for Formula (District + ESD)			**$2,839,443,702**
Total Revenue For Formula			**$8,569,842,813**
District Share at 95.50%			$8,184,199,886
ESD Share at 4.50%			$385,642,927
Other Transfers/Deductions:		327.008(10) Less High Cost Disability Grants:	($55,000,000)
327.008(11)(b)(B)		Less share of EAF:	($9,484,284)
Districts			($64,484,284)
327.008(13)		Less ESD testing contract:	($484,000)
327.008(11)(b)(C)		Less share of EAF:	($9,484,284)
ESDs			($9,968,284)
Formula Revenue for Distribution			
School Districts			**$8,119,715,602**
ESDs			**$375,674,643**

Sources for 2026-27 Estimates

ADMr:	Estimated
Property Taxes:	Estimated
Common School Fund:	Estimated
Federal Forest Fees:	Estimated
Other Local Revenues:	Estimated
Teacher Experience:	2024-25
11% Cap Waiver Basis:	2023-24
Poverty Basis:	December 2025
School District Funding Ratio:	2.592253994
Transportation Grant:	$376,298,425.10
Estimated ADMr:	530,225
Estimated ADMw:	663,702
District Accrual per ADMw:	$695
ESD Accrual per ADMw:	$25
YCEP/JDEP amount per ADMw:	$11,665

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

STATE SCHOOL FUND GRANT

2026-2027

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

Jefferson County, Jefferson County SD 509J - 2053

2026-2027 Local Revenue

Property Taxes and in-lieu of property taxes from local sources	=	$6,000,000.00
Common School Fund	=	$388,627.27
County School Fund	=	$3,400.00
State Managed Timber	=	$0.00
ESD Equalization	=	$0.00
In-Lieu of Property Taxes(non-local sources)	=	$0.00
Revenue Adjustments	=	$0.00
Sum of Local Revenue	=	**$6,392,027.27**

2026-2027 Experience Adjustment

District Average Teacher Experience	=	10.45
State Average Teacher Experience	=	12.57
Experience Adjustment (Difference in District and State Teacher Experience)	=	**-2.12**

2026-2027 Transportation Grant

Salaries	=	N/A
Payroll	=	N/A
Purchased Services	=	N/A
Supplies	=	N/A
Other	=	N/A
Garage Depreciation	=	N/A
Bus Depreciation	=	N/A
Fees Collected	=	N/A
Non-Reimburseable	=	N/A
Net Eligible Trans Expenditures	=	$3,000,000.00
Transportation per ADMr Rank		54%
Transportation Reimbursement Rate		70.00%

70.00% of the Net Eligible Transportation Expenditures = the Transportation Grant $2,100,000.00

2026-2027 Extended ADMw

2026-2027 ADMw 3,338.93 **2025-2026 ADMw** 3,338.94 **Extended ADMw** 3,338.94

2026-2027 General Purpose Grant

Multiply the Teacher Experience Adjustment of -2.12 by $25 then add $4500 to the result = $4,447.00
Then multiply $4,447.00 by the Extended ADMw 3338.936 and then by the funding ratio 2.5922539943 = $38,490,431.20

2026-2027 Total Formula Revenue

Add the General Purpose Grant $38,490,431.20 to the Transportation Grant $2,100,000.00 = $40,590,431.20

2026-2027 State School Fund Grant

Subtract the Local Revenue $6,392,027.27 from the Total Formula Revenue $40,590,431.20 = $34,198,403.93

2026-2027 Rates per ADMw

General Purpose Grant per Extended ADMw = $11,528

Charter Schools Rate(ORS 338.155) = $11,528

Total Formula Revenue per Extended ADMw = $12,157

Payments

SSF Total Paid To Date

SSF Estimated Remaining Balance Due

Small HS Grant Total Paid To Date

Small HS Grant Estimated Remaining Balance Due

High Cost Disability Estimated Remaining Balance Due

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AFFIDAVIT OF PUBLICATION

State of Oregon, County of Jefferson, ss I, Angela Bernard, being first duly sworn, depose and say that I am the General Manager of the **Madras Pioneer**, a newspaper of general circulation, published in Jefferson County, Oregon, as defined by ORS 193.010 and 193.020, that

Brad Henry
Notice of Budget Committee Meeting
Ad#: 383184

A copy of which is hereto annexed, was published in the entire issue of said newspaper(s) for 2 week(s) in the following issue(s):
04/15/2026, 04/29/2026

Angela Bernard (General Manager)

Subscribed and sworn to before me this 04/29/2026.

NOTARY PUBLIC FOR OREGON

Acct #: 101753
Attn: Brad Henry
JEFFERSON CO. SCHOOL DISTRICT 509-J
445 SE BUFF ST
MADRAS, OR 97741

OFFICIAL STAMP
JOEY LANTZ
NOTARY PUBLIC - OREGON
COMMISSION NO. 1048091
MY COMMISSION EXPIRES MAY 12, 2028

NOTICE OF BUDGET COMMITTEE MEETING

A public meeting of the Budget Committee of Jefferson County School District 509-J, Jefferson County, State of Oregon, to discuss the budget for the fiscal year July 1, 2026 to June 30, 2027 will be held at the Jefferson County School District #509-J Student Services Building, 445 SE Buff Street, Madras, OR. The meeting will take place on May 11, 2026 at 5:30 p.m.

The purpose of this meeting is to receive the budget message and to receive comments from the public on the budget.

This is a public meeting where deliberation of the Budget Committee will take place. Any person may appear at the meeting and discuss the proposed programs with the Budget Committee.

A copy of the budget document may be inspected on or after May 1, 2026 at the Support Services Building between the hours of 8:00 a.m. and 5:00 p.m. or online at http://jcsd.k12.or.us/.

If you require accomodations to attend this meeting, please advise the Jefferson County School District 509-J office at 541-475-6192 regarding special arrangements that may allow you to participate in this public meeting fully.

Publish: April 15, 29, 2026 **MAP383184**

Jefferson County School District 509J
UNITE. ENGAGE. SOAR.

Jefferson County School District 509-J

Monday, May 11, 2026

1st JCSD 509J 2024-2025 Budget Committee Meeting *(5:30pm)*

Hybrid: In-person and Electronic Meeting via Zoom

MEETING LOCATION:

JCSD 509J – SSB Board Room
445 SE Buff Street, Madras, OR 97741

ACCESS ZOOM MEETING HERE
Phone: 253 215 8782 US (Tacoma)
Meeting ID: 824 9396 7812 Passcode: 650563

2025-2026 Board of Directors:

Chair Jacob Struck, Vice-Chair Regina Mitchell, Courtney Snead, Laurie Danzuka and Kevin Richards

BUDGET COMMITTEE MEETING MINUTES

REFERENCE DOCUMENTS
Proposed Budget 2026-2027 (103 pages), Budget Committee Meeting Packet (22 pages), Presentation of Budget Message (10 pages) and Jefferson County School District 509J Budget Document Presentation (22 pages). Presented by Superintendent Jay Mathisen and CFO Brad Henry.

1. CALL TO ORDER / PLEDGE OF ALLEGIANCE
JCSD 509J Board Chair Jacob Struck called the budget committee meeting to order at **5:32** pm followed by a roll call for committee member attendance. The Board Secretary noted budget committee member attendance for the record.

2. INTRODUCTIONS/ ATTENDANCE OF BUDGET COMMITTEE MEMBERS
P = Present (7) **A** = Absent (1) / (7) *attended in-person, all others (1) attended *remotely via Zoom*

JCSD 509J BUDGET COMMITTEE MEMBERS			
P	Laurie Danzuka, Position 1	P	Demus Martinez, Position 6 *(arrived late 6:06PM)*
P	Regina Mitchell, Position 2	P	Sean Gallagher, Position 7
P	Jacob Struck, Position 3	P	Marissa Wilson, Position 8
A	Courtney Snead, Position 4	P	Melissa Irvine, Position 9
P	Kevin Richards, Position 5	N/A	~~Danni Katchia, Position 10~~ [Resigned]

3. ANNOUNCEMENT OF RESIGNATION
The budget committee was informed that Danni Katchia has moved out of the district and therefore is not eligible to be on this budget committee; she submitted a resignation notice to the district.

4. ELECTION OF BUDGET COMMITTEE OFFICERS

A. Chair
B. Vice-Chair

JCSD 509J Board Chair Jacob Struck called for any interest or nominations for budget committee chair.

Melissa Irvine nominated Sean Gallagher as Chair of the JCSD 509J Budget Committee, nomination was seconded by Marissa Wilson. Sean accepted the nomination; with no other nominations a vote was called and passed unanimously – **APPROVED 7/0** *(1-Absent [Courtney Snead], 1-Late [Demus Martinez]).*

Melissa Irvine nominated Marissa Wilson for Vice Chair of the JCSD 509J Budget Committee, nomination was seconded by Sean Gallagher. Marissa accepted the nomination; with no other nominations a vote was called and passed unanimously – **APPROVED 7/0** *(1-Absent [Courtney Snead], 1-Late [Demus Martinez]).*

5. PRESENTATION OF THE BUDGET MESSAGE – *Superintendent Jay Mathisen*

Superintendent Jay Mathisen presented the budget message. Rather than reading the traditional written budget message, he presented a brief slide deck designed to address questions and comments raised during the recent budget workshop; they can be viewed on pages 4-10 of the budget committee packet.

Superintendent Mathisen noted that Melissa Irvine had asked an important question during the workshop regarding how the district measures progress toward its vision and goals. In response, he shared the district's Strategic Path Forward, which outlines the district's vision, mission, and key performance indicators.

The district's core values are:

- Students Flourish Here
- Better Every Day
- We Care for Each Other

These values are intended to represent the district's identity and guide decision-making. He explained, to measure progress, the district tracks several indicators:

1. Students Flourish Here
   - Student participation in extracurricular and co-curricular activities
   - Attendance rates
   - Student belonging and engagement survey results
2. Better Every Day
   - Reading and mathematics assessment scores
   - Graduation rates
   - Ninth-grade on-track rates
3. We Care for Each Other
   - Staff exit survey feedback
   - Staff climate survey results
   - Staff retention rates

Superintendent Mathisen highlighted several accomplishments demonstrating district progress over the past five years:

- Elementary class sizes are smaller than historical averages, with over 40% of classrooms having fewer than 20 students.
- The district has achieved its four highest graduation rates during the past four years.
- Madras High School now offers nine Career and Technical Education (CTE) Programs of Study.
- Dual enrollment offerings have increased from approximately 5–10 courses to 24 courses.
- The district fully covers dual enrollment costs for students.
- Seal of Biliteracy participation has grown significantly, including recognition in English, Spanish, and Indigenous languages.
- Indigenous language courses are now offered for high school credit in grades K–12.
- Student participation in Key Club and community service activities has expanded.
- Teacher retention rates now exceed the state average.
- Three of the district's four elementary schools met or exceeded the state average in third-grade reading performance.
- The district's Spanish Dual Language Program continues to expand and will reach fourth grade next year.

Superintendent Mathisen identified several challenges facing the district:

- Declining student enrollment, consistent with statewide and national trends.
- Rising costs for supplies, technology, fuel, and services.
- Increasing employee compensation expenses.
- Significant increases in PERS contribution rates.

Superintendent Mathisen explained the district's budget reduction strategy: The district is currently in the second year of a planned three-year budget reduction effort. Approximately $2 million was reduced during the 2025–26 budget year, and a similar reduction is proposed for the upcoming year.

The district's reduction strategy is guided by four principles:

1. Make reductions strategically and responsibly.
2. Minimize impacts on classroom instruction and student learning.
3. Avoid layoffs whenever possible.
4. Maintain healthy reserve balances in accordance with board policy.

Proposed reductions and adjustments include:

- Consolidation of a Graduation Coach and Educational Assistant position.
- Reduction of a classified librarian position, partially offset by staffing reorganization and a pending grant application.
- Reassignment of a Drug and Alcohol Counselor into a counseling position.
- Reduction of 0.5 Transportation Supervisor FTE.
- Reduction of Special Education Instructional Coaches from four positions to two.
- Reduction of one counseling position at Madras High School.
- Middle school staffing reductions, including a CTE teaching position and other previously unfilled positions.
- Reduction of one high school science teacher position.
- Reduction of 0.5 teacher position at Bridges High School.

- Elimination of an unfilled driver position.
- Reduction of partial custodial staffing.
- Reduction of approximately 4.5 Educational Assistant FTEs.
- Elimination of one elementary music teaching position through attrition, with services being reorganized across elementary schools.

Superintendent Mathisen noted that:

- The district currently employs nearly the same number of licensed staff as before the pandemic despite serving approximately 300 fewer students.
- Staffing levels continue to be adjusted gradually to align with enrollment and revenue trends.
- No layoffs have occurred during the past two years despite significant budget reductions.
- Future funding decisions from the Oregon Legislature may affect the district's financial outlook.

Superintendent Mathisen emphasized that district leadership has committed to sharing in budget reductions.
Over the past two budget cycles:

- Certified staff positions have been reduced by approximately 7.7%.
- Classified staff positions have been reduced by approximately 6.1%.
- Administrative and supervisory positions have been reduced by approximately 5.2%.

He further explained, within district-level administration specifically, approximately 10% of positions have been reduced through staffing reductions and compensation adjustments.

Superintendent Mathisen concluded his presentation and invited questions before turning the meeting over to CFO Brad Henry for the presentation on the budget document.

BUDGET COMMITTEE QUESTIONS / DISCUSSION FOLLOWING THE BUDGET MESSAGE:
A committee member commended district leadership for addressing staffing reductions through natural attrition rather than layoffs and acknowledged the cyclical nature of enrollment trends affecting school districts.

A question was raised regarding the status of middle school CTE programming, particularly at Jefferson County Middle School (JCMS), following recent public discussion.

Superintendent Mathisen explained that JCMS previously operated with one agricultural education teacher and has expanded CTE offerings over the past several years to include culinary arts and other exploratory CTE programs. Due to declining enrollment and budget reductions, one CTE teaching position is being reduced. However, the district intends to maintain most student CTE opportunities by restructuring elective offerings and utilizing existing staff capacity.

Assistant Superintendent Shay Mikalson reported that during the current year, 8 of 25 elective course sections are CTE-related. The proposed schedule for next year includes 6 CTE sections out of 24 elective sections. While opportunities will be somewhat reduced, the district is prioritizing maintaining student access to CTE experiences.

Committee members requested clarification regarding the financial impact of declining enrollment. CFO Brad Henry reported that the district has experienced a loss of approximately 300 students, equating to an estimated reduction of $3.5–$4.0 million in revenue. Funding averages approximately $12,000 per student.

Superintendent Jay Mathisen and CFO Brad Henry explained that while revenue growth has slowed due to enrollment declines, the district continues to face increasing personnel and compensation costs, requiring ongoing budget adjustments.

Questions were raised about how district accomplishments and strategic initiatives are reflected within the budget, including dual-credit opportunities, bilingual programs, and other educational enhancements.

Superintendent Jay Mathisen and CFO Brad Henry explained that many of these investments are included within broader budget categories and are not always identifiable as separate line items. District leaders emphasized the importance of helping the public understand the relationship between educational priorities, staffing, program growth, and budget allocations.

A committee member asked whether any critical teaching positions remain unfilled.

Superintendent Jay Mathisen responded - active recruitment for two special education teaching positions and one dual-language teaching position and indicated confidence that those vacancies would be filled. Current staffing vacancies are lower than in previous years.

A follow-up question addressed potential concerns regarding maintenance of effort requirements related to reductions in special education support staff. Administration stated there are no concerns in that area.

Questions were raised regarding significant enrollment declines at the middle school level and whether the district is gathering information about why students are leaving.

CFO Brad Henry and Superintendent Mathisen confirmed that student retention and enrollment recovery are areas of ongoing strategic focus. District leadership is examining enrollment trends, particularly at the middle school level, and considering strategies to attract and retain students.

Board members emphasized the district's long-standing commitment to responsible financial planning. Members noted that the district anticipated enrollment and funding challenges and has taken proactive measures over several years to build reserves and avoid more severe budget reductions.

Discussion also highlighted concerns regarding competition from virtual schools. Board members expressed interest in advocating for funding models that recognize the additional costs associated with maintaining physical school facilities and providing in-person educational services.

With no further questions or discussion, the budget committee chair proceeded to the presentation of the budget document – presented by CFO Brad Henry.

6. PRESENTATION OF BUDGET DOCUMENT

CFO Brad Henry used his slide presentation and the proposed 2026-2027 budget document to present an overview of the proposed budget. He walked the committee through the budget document structure and committee members were encouraged to refer to the budget document throughout the presentation.

The budget is organized into four funds:

1. General Fund *[pages 26-76 of budget document]*
2. Special Revenue Fund (Grants) *[pages 77-84 of budget document]*
3. Debt Service Fund *[pages 85-90 of budget document]*
4. Capital Projects Fund *[page 91 of budget document]*

CFO Brad Henry explained the budget timeline - the district is currently at the first Budget Committee meeting. A second meeting is scheduled for next week (May 18, 2026), if needed. The budget will then move to the School Board for a public hearing and final adoption in June.

The proposed total budget is $98.8 million, including all reserves.
Fund breakdown:

- General Fund: $67 million
- Special Revenue Fund: Just over $16 million
- Debt Service Fund: Includes General Obligation Bond payments, PERS Bond payments, and the remaining retrofit loan payments.
- Capital Projects Fund: Contains one remaining capital project scheduled for completion by September.

The budget assumptions remain unchanged from the workshop presentation and include:

- Enrollment projections and class size ratios remain consistent.
- Beginning operating reserves: approximately $5.5 million.
- Ending operating reserves: approximately $4.6 million.
- PERS rates remain unchanged through 2026-27.
- Budget reflects current negotiated contracts.

Enrollment continues to decline, consistent with state and national trends.

- Enrollment has decreased by approximately 360 students from peak levels.
- Aside from a temporary increase during the pandemic, enrollment has steadily declined.
- The district continues to adjust planning and staffing to account for these changes.

While enrollment and weighted ADM continue to decline, district revenue has remained relatively stable due to increases in the statewide per-student funding amount. The district remains in a period of "hold harmless" funding, meaning funding is based on prior-year ADM rather than current enrollment.

CFO Brad Henry noted a significant statewide funding shortfall during the 2021-22 school year. The district believes the state reduced formula funding during that period due to the availability of federal ESSER funds. As a result: Federal funds helped offset operational costs. Staffing shortages during that period generated salary savings that increased reserves. CFO Brad Henry explained, those temporary conditions no longer exist, as positions are now being filled and compensation costs have increased.

The district is currently in the second year of a planned multi-phase approach to align expenditures with available revenues.

- Personnel costs remain the district's largest expenditure category.
- Personnel expenses account for nearly 87% of the General Fund budget.
- Remaining expenditures include utilities, insurance, and other operational costs that are largely outside district control.
- Available discretionary spending remains limited.

CFO Brad Henry reviewed comparisons between formula revenue growth and salary increases. Although revenue continues to increase, personnel costs are growing at a faster rate. The district is working to bring these growth rates into closer alignment over the next several years.

The district's PERS bond strategy continues to provide savings compared to districts that did not issue PERS bonds. PERS contribution rates remain unchanged for 2026-27. Historical savings from lower contribution rates have helped offset pension costs over time.

Reserve projections were reviewed.

- General Fund reserves are expected to remain above Board policy minimums.
- Projections for 2027-28 indicate reserves will continue to meet policy requirements, though they are gradually declining.

CFO Brad Henry explained the Special Revenue Funds (Grants)
The district continues to receive funding through:

- Student Investment Account (SIA)
- High School Success
- Early Literacy Success
- Federal Title Programs

Several grants are ongoing and non-competitive. The district has reapplied for the Innovative Approaches to Literacy grant discussed earlier in the meeting. This is a competitive federal grant. Award decisions are expected in August or September.

A budget committee member asked whether grant-funded positions could be at risk if grant funding declines.

Response was provided by Assistant Superintendent Shay Mikalson - approximately 97–98 positions are funded through grants. Most positions are supported through Student Success Act funding, which is established in statute and considered relatively stable. Some federal grants present greater uncertainty, particularly regarding future funding levels. While funding amounts may fluctuate, district leadership believes major grant programs will continue.

CFO Brad Henry reviewed staffing funded through the Student Success Act and Corporate Activity Tax.

- Staffing levels remain largely unchanged from the previous year.
- Additional Early Literacy funding was received for high-dosage tutoring programs.
- Funding will support Educational Assistant positions at Warm Springs and Madras Elementary Schools.

CFO Brad Henry explained the Debt Service Fund and PERS Bond payments, the district intends to pay off the remaining retrofit loan using Maintenance Reserve funds. However, final payoff timing will depend on the financial needs of the Warm Springs HVAC project. If sufficient project funds remain available, the loan may be paid off this year. Otherwise, payoff is budgeted for 2026-27.

CFO Brad Henry shared about the Capital Projects Fund – he explained, the district's final remaining bond-funded project is the HVAC replacement project at Warm Springs. Project completion is expected by September.
Funding sources include:

- Bond funds
- A federal grant (approximately $750,000)
- Partnership funds associated with the original school field project
- Maintenance Reserve funds, if necessary

CFO Brad Henry explained that the final section of the budget document includes:

- Enrollment and staffing statistics
- Historical district data
- Vehicle and equipment replacement schedules
- State School Funding Formula estimates for the upcoming year

CFO Brad Henry concluded the presentation, noting that much of the information had been reviewed previously during the budget workshop and invited committee members to ask questions regarding any aspect of the proposed budget.

7. BUDGET COMMITTEE DELIBERATION/QUESTIONS/DISCUSSION

Budget Committee Chair Sean Gallagher asked if there are any additional questions or discussion.

A committee member referred to page 94 of the budget document, regarding FTE – the numbers don't quite match. Can you explain a little bit why they're different?

CFO Brad Henry explained that the top section (FTE) reflects all funds – the special funds (grants) are included.

Another committee member had a general question that was proposed to the CFO and superintendent, in relation to the Performing Arts Center (PAC) and what the plan is for that program and where the district sees using that more often and leveraging that building?

Superintendent Jay Mathisen provided context regarding the PAC, noting that there was originally a vision that the facility could generate additional revenue for the district. While the PAC currently operates at a cost to the district, it also provides significant value as a resource for students, staff, and the broader educational community. The facility is frequently used by students from multiple schools, supports staff professional development activities, and serves as a community asset.

Superintendent Jay Mathisen noted that discussions have occurred over the years regarding potential policy changes, including alcohol-related policies, that could make the facility more attractive for larger performances and events. While such changes could increase usage opportunities, he emphasized that revenue generation is not the primary purpose of the PAC. He

stated that his priority is ensuring the facility is used efficiently, maintaining reasonable operating costs, and maximizing educational benefits for students. He also noted that, in his experience, school district auditoriums are generally viewed as community and educational resources rather than revenue-generating facilities.

In response to the question regarding facility maintenance, Superintendent Jay Mathisen confirmed that the district continues to maintain the PAC and plans for future capital investments as needed. He highlighted recent efforts to reduce operating costs, including the installation of solar panels funded entirely through a grant, resulting in no cost to the district. He also acknowledged that larger facility-related expenses will need to be addressed in future planning.

Committee members and administration discussed the broader challenge faced by districts in maintaining aging facilities while receiving the same per-student funding as schools that do not have comparable building maintenance obligations. It was noted that this is an issue the state may need to consider in the future.

Administration also recognized staff efforts to increase PAC utilization through community programming and events. Despite these efforts, attendance levels have not consistently met expectations.

Committee members reflected on the district's mission, emphasizing that the school district is a public service organization focused on serving students rather than generating profit. While revenue opportunities may exist through facility rentals and events, the primary purpose of the PAC remains supporting student learning, performances, and community engagement.

A question was raised regarding the use of 11th-grade assessment data as a measure of student progress, noting that participation rates are low and may not provide a representative sample of students. Given the importance of measuring progress in grades 11 and 12 beyond graduation rates, clarification was requested on what additional metrics the district uses to evaluate student achievement and growth.

Superintendent Jay Mathisen acknowledged the concern regarding low participation rates and noted that the district's 11th-grade participation is higher than that of many regional districts, though participation levels still present challenges for data interpretation. In addition to assessment results, the district monitors dual enrollment participation and success as a meaningful measure of student achievement. Dual enrollment courses require alignment with college-level syllabi and instructor professional development, providing an indicator of academic rigor, depth of learning, and college readiness. These opportunities are available across Career and Technical Education (CTE), mathematics, science, and social studies, and are considered an important metric for evaluating how students are being challenged and prepared for future success.

Laurie Danzuka included an additional point she wanted to highlight - our partnership in offering classes at the high school. Through that work, we have also strengthened our relationship with Central Oregon Community College (COCC) and their efforts to expand access to programs in our region, including early childhood education and nursing pathways. These opportunities further enrich our community and provide benefits beyond our K–12 system.

This is a significant measure of success. Not only are we responding to the needs and requests of our high school students, but our strong partnership with COCC allows us to bring meaningful educational opportunities to fruition that directly support regional workforce and community needs. The recent expansion at COCC reflects those needs and creates additional opportunities for our students and community members.

Assistant Superintendent Shay Mikalson added - as we consider our districtwide measures, it is important to note that our work extends beyond high-level data points. At both Madras High School and Bridges High School, staff members such as Tony Summers and Jess Swagger work closely with students, tracking progress on an individual basis every day and every week. We monitor key indicators including ninth-grade on-track status, credit attainment, attendance, behavior, graduation rates, Career and Technical Education (CTE) completion, participation in athletics, dual-credit enrollment, and student success within those programs. We examine not only participation rates, which continue to grow, but also student outcomes and completion rates.

He concluded, while districtwide metrics help us assess overall trends and progress, our teams are consistently focused on individual student success. This student-by-student approach requires ongoing collaboration and support, which is why positions such as graduation coaches and student liaisons are critically important to the work we do across the district.

With no additional questions or discussion, Budget Committee Chair Sean Gallagher proceeded to the next agenda item.

8. PUBLIC COMMENT

Budget Committee Chair Sean Gallagher asked if there are any public comments, either online or in-person. There were no comments presented.

9. APPROVAL AND RECOMMENDATION TO THE JCSD 509J BOARD OF DIRECTORS, OR RECESS

With no further questions, comments or deliberation, Budget Committee Chair Sean Gallagher called for a motion.

Jacob Struck made a motion to approve the 2026-27 Jefferson County School District 509-J proposed budget in the amount of $98,811,903 and to levy property taxes in the amount of $4.5871 per $1,000 of assessed value for operations and to impose property taxes in the amount of $4,014,357 for debt service on general obligation bonds. The motion was seconded by Melissa Irvine; a vote was taken and passed unanimously - **APPROVED 8/0** *(1-Absent [Courtney Snead).*

JCSD 509J BUDGET COMMITTEE VOTE TO APPROVE THE 2026-2027 BUDGET			
Y	Laurie Danzuka, Position 1	Y	Demus Martinez, Position 6
Y	Regina Mitchell, Position 2	Y	Sean Gallagher, Position 7
Y	Jacob Struck, Position 3	Y	Marissa Wilson, Position 8
A	~~Courtney Snead, Position 4~~	Y	Melissa Irvine, Position 9
Y	Kevin Richards, Position 5	N/A	~~Danni Katchia, Position 10~~ *[Resigned]*

10. 1ST BUDGET COMMITTEE MEETING RECESS OR ADJOURNMENT

As a result of the previous action, it was noted that the second budget committee meeting scheduled for May 18, 2026 is not necessary.

With no further business, Budget Committee Chair Sean Gallagher adjourned the JCSD 509J budget committee meeting at **6:38PM.**

JCSD 509J Board Chair Jacob Struck called for the JCSD 509J Board of Directors to recess until 6:50pm then they will reconvene for the regular session meeting.

Attest:

Tessa Bailey

Tessa Bailey, Executive Assistant / Board Secretary

Sean Gallagher
JCSD 509J Budget Committee Chair

6/3/26
Date

Brad Henry
Chief Financial Officer

6-3-26
Date

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AFFIDAVIT OF PUBLICATION

State of Oregon, County of Jefferson, ss
Angela Bernard, being first duly sworn, de
pose and say that I am the General Mar
ager of the **Madras Pioneer**, a newspape
of general circulation, published in Jefferso
County, Oregon, as defined by ORS 193.01
and 193.020, that

Brad Henry
ED-1 Budget Hearing
Ad#: 386382

A copy of which is hereto annexed, was published in the entire issue of said newspaper(s) for 1 week(s) in the following issue(s):
05/20/2026

Angela Bernard (General Manager)

Subscribed and sworn to before me this 05/20/2026.

NOTARY PUBLIC FOR OREGON

Acct #: 101753
Attn: Brad Henry
JEFFERSON CO. SCHOOL DISTRICT 509-J
445 SE BUFF ST
MADRAS, OR 97741

OFFICIAL STAMP
JOEY LANTZ
NOTARY PUBLIC - OREGON
COMMISSION NO. 1048091
MY COMMISSION EXPIRES MAY 12, 2028

FORM ED-1 **NOTICE OF BUDGET HEARING**

A public meeting of the Jefferson County School District 509-J will be held on June 8, 2026 at 5:30pm at the Support Services Building, 445 SE Buff Street, Madras, Oregon. The purpose of this meeting is to discuss the budget for the fiscal year beginning July 1, 2026 as approved by the Jefferson County School District 509-J Budget Committee. A summary of the budget is presented below. A copy of the budget may be inspected or obtained at 445 SE Buff Street, Madras, Oregon between the hours of 8 a.m. and 5 p.m or online at http://www.jcsd.k12.or.us. This Budget is for an annual budget period. This budget was prepared on a basis of accounting that is the same as the basis of accounting used during the preceding year.

Contact: Brad Henry, Chief Financial Officer Telephone: 541-475-6192 Email: bhenry@509j.net

FINANCIAL SUMMARY - RESOURCES

TOTAL OF ALL FUNDS	Actual Amount Last Year 2024-25	Adopted Budget This Year 2025-26	Approved Budget Next Year 2026-27
Beginning Fund Balance	$39,029,602	$29,712,835	$24,266,995
Current Year Property Taxes, other than Local Option Taxes	8,518,111	9,779,620	9,816,670
Other Revenue from Local Sources	7,187,160	6,417,087	6,311,679
Revenue from Intermediate Sources	174,975	133,400	133,400
Revenue from State Sources	40,671,947	43,276,862	43,271,742
Revenue from Federal Sources	11,442,833	9,471,976	9,044,582
Interfund Transfers	1,808,961	3,812,125	5,964,835
All Other Budget Resources	-		
Total Resources	$108,833,589	$102,603,905	$98,811,903

FINANCIAL SUMMARY - REQUIREMENTS BY OBJECT CLASSIFICATION

Salaries	$31,894,500	$32,107,596	$31,973,672
Other Associated Payroll Costs	17,211,623	20,924,703	21,003,120
Purchased Services	4,035,743	4,645,777	4,690,144
Supplies & Materials	5,543,345	7,881,193	6,740,003
Capital Outlay	9,699,829	9,141,738	7,311,918
Other Objects (except debt service & interfund transfers)	1,281,900	1,388,812	1,358,435
Debt Service*	7,155,649	8,817,989	8,936,290
Interfund Transfers*	1,808,961	3,812,125	5,964,835
Operating Contingency	-	-	
Unappropriated Ending Fund Balance & Reserves	30,202,038	13,883,972	10,633,486
Total Requirements	$108,833,589	$102,603,905	$98,811,903

FINANCIAL SUMMARY - REQUIREMENTS BY FUNCTION

1000 Instruction	$30,898,430	$35,160,869	$34,781,597
FTE	299	286	278
2000 Support Services	26,635,128	28,385,475	27,939,842
FTE	171	161	153
3000 Enterprise & Community Service	3,523,770	4,257,975	4,144,019
FTE	29	30	28
4000 Facility Acquisition & Construction	8,609,613	8,285,500	6,411,834
FTE	-	1.00	-
5000 Other Uses			
5100 Debt Service*	7,155,649	8,817,989	8,936,290
5200 Interfund Transfers*	1,808,961	3,812,125	5,964,835
6000 Contingency	-	-	
7000 Unappropriated Ending Fund Balance	30,202,038	13,883,972	10,633,486
Total Requirements	$108,833,589	$102,603,905	$98,811,903
Total FTE	499	478	459

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

STATEMENT OF CHANGES IN ACTIVITIES and SOURCES OF FINANCING **

PROPERTY TAX LEVIES

	Rate or Amount Imposed	Rate or Amount Imposed	Rate or Amount Approved
Permanent Rate Levy (Rate Limit $4.5871 per $1,000)	4.5871	4.5871	4.5871
Local Option Levy			
Levy For General Obligation Bonds	$3,567,859	$4,105,979	$4,014,357

STATEMENT OF INDEBTEDNESS

LONG TERM DEBT	Estimated Debt Outstanding July 1	Estimated Debt Authorized, But Not Incurred on July 1
General Obligation Bonds	$39,225,000	$0
Other Bonds	$29,050,000	$0
Total	$68,275,000	$0

Publish: May 20, 2026

Publish: May 20, 2026

JEFFERSON COUNTY SCHOOL DISTRICT 509J
RESOLUTION NO. 26-13

ADOPTING THE BUDGET

BE IT RESOLVED that the Board of Directors of the Jefferson County School District 509J hereby adopts the budget for fiscal year **2026-27** in the total amount of $98,811,903, including unappropriated ending fund balance.,

MAKING APPROPRIATIONS

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

General Fund	
Instruction	28,190,889
Support Services	22,293,553
Enterprise & Community Services	164,241
Facilities Acquisition	425,500
Transfers	5,964,835
Debt Service	-
Contingency	-
Total	**$ 57,039,018**

Special Revenue Fund	
Instruction	6,590,708
Support Services	5,646,289
Enterprise & Comm	3,979,778
Facilities Acquisition	10,000
Total	**$ 16,226,775**

Debt Service Fund	
Debt Service	8,936,290
Total	**$ 8,936,290**

Capital Project Fund	
Facilities Acquisition	5,976,334
Transfers	-
Total	**$ 5,976,334**

Total APPROPRIATIONS, All Funds	**$ 88,178,417**
Total Unappropriated and Reserve Amounts, General Fund	10,473,486
Total Unappropriated and Reserve Amounts, Special Revenue Fund	160,000
Total Unappropriated and Reserve Amounts, Debt Service Fund	-
TOTAL PROPOSED BUDGET	**$ 98,811,903**

IMPOSING THE TAX

BE IT RESOLVED that the following ad valorem property taxes are hereby imposed upon the assessed value of all taxable property within the district for tax year 2026-27:

(1) In the amount at the rate of $4.5871 per $1000 of assessed value for permanent rate tax;
(2) In the amount at the rate of $ 0.00 per $1000 of assessed value for local option tax; and
(3) In the amount of $4,014,357 for debt service on general obligation bonds;

CATEGORIZING THE TAX

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

Subject to the Education Limitation

Permanent Rate Tax.....$ 4.5871/$1000
Local Option Tax..... $ 0.00/$1000

Excluded from Limitation

General Obligation Bond Debt Service.....$4,014,357.

The above resolution statements were approved and declared adopted on June 8, 2026.

Jacob Struck, Chair Board of Directors — 6/8/26

Jay Mathisen, Superintendent

ATTEST

Tessa Bailey, Executive Assistant

