

Proposed Budget 2026.2027 School Year

ASHLAND SCHOOL DISTRICT

INSPIRING LEARNING FOR LIFE



Agenda

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



The Budget Committee Role

The Committee does:

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

The committee does not:

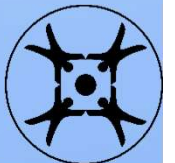
- Approve personnel
- Make salary schedule changes
- Review employee contracts
- Establish or delete programs or services



Our Commitment to a Balanced Budget

WHEN/HOW DO WE MAKE DECISIONS?

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





Questions?



District Stats

2,350 STUDENTS



318 EMPLOYEES

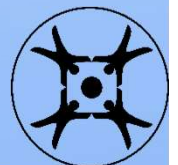
IN FULL SUPPORT OF OUR ASHLAND COMMUNITY

- 33 Square Miles
- 21,061 Estimated Population



District Stats (con't.)

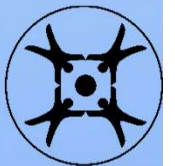
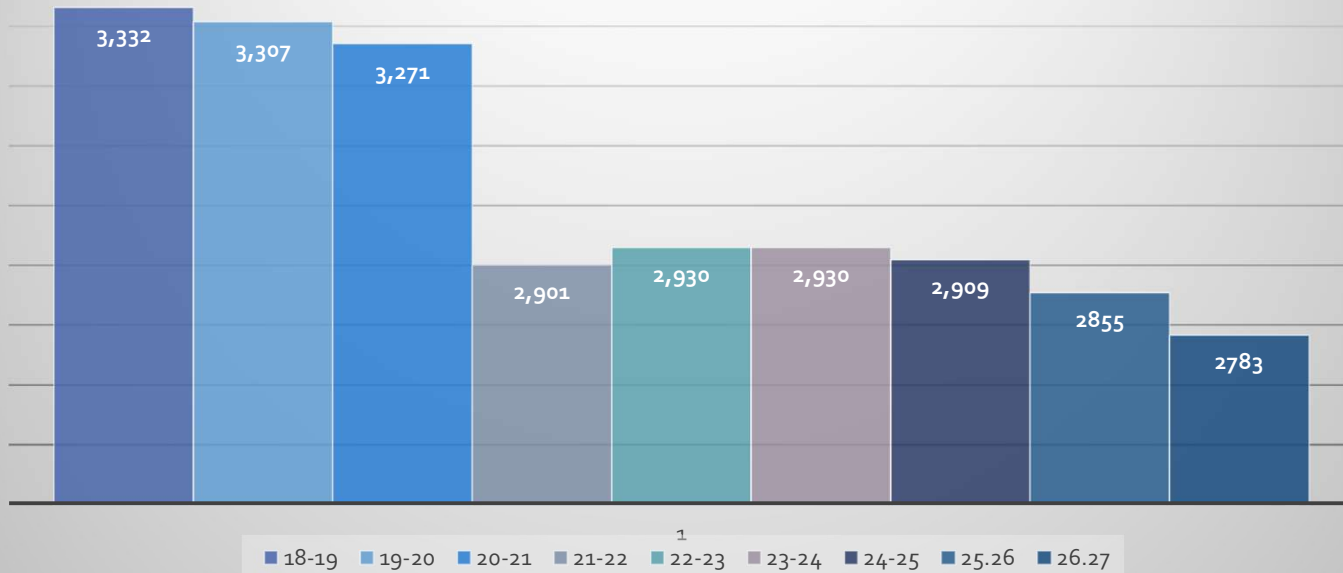
- **8 Schools**
 - 3 Elementary Schools
 - 1 Middle Schools
 - 1 High Schools
 - 3 Choice schools
- **6 Support Departments**
 - Transportation
 - Maintenance
 - Food Service / Warehouse
 - Information Services
 - Student Services
 - District Administrative Office



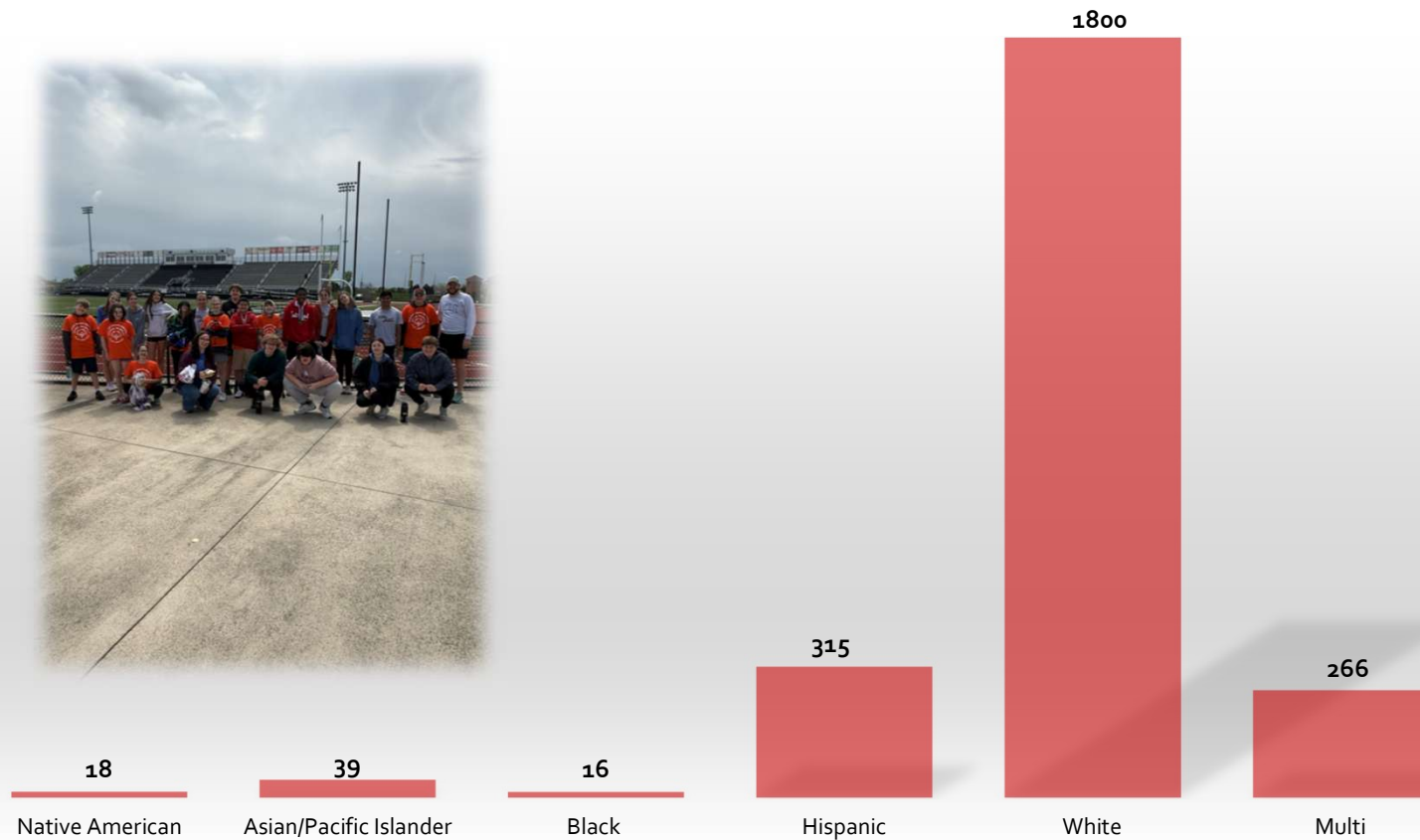
Historic - ADMw



ADM Weighted (ADMw)



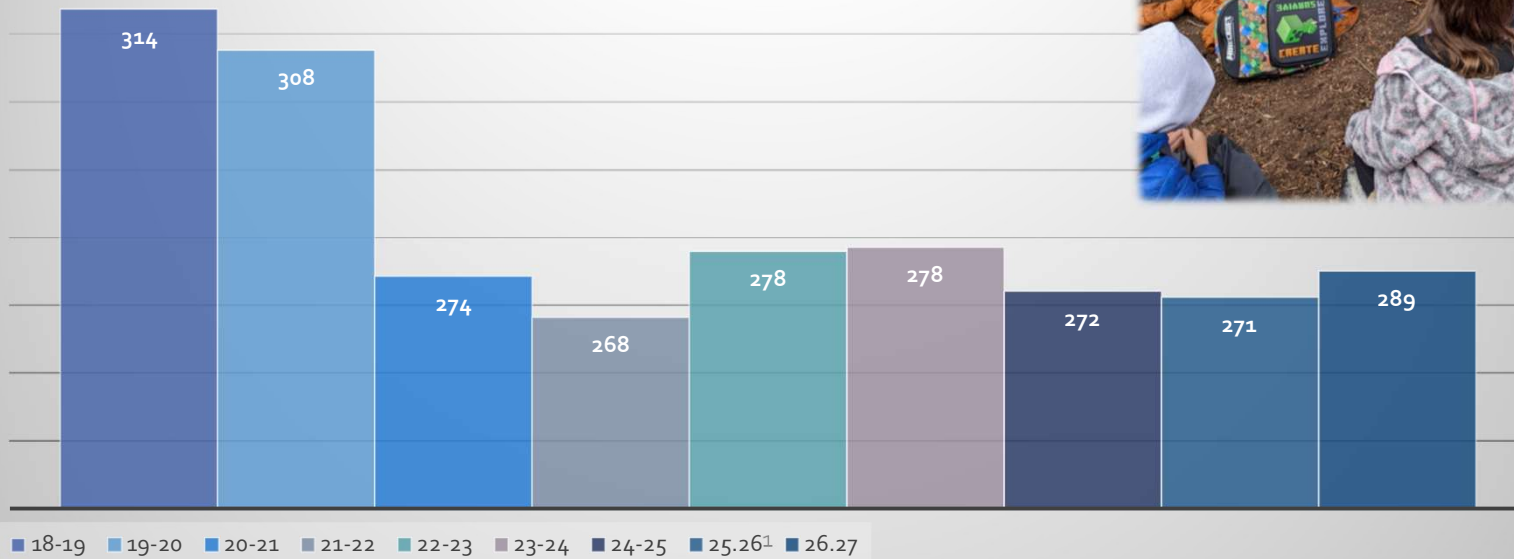
2025.2026 Ashland Student Demographics



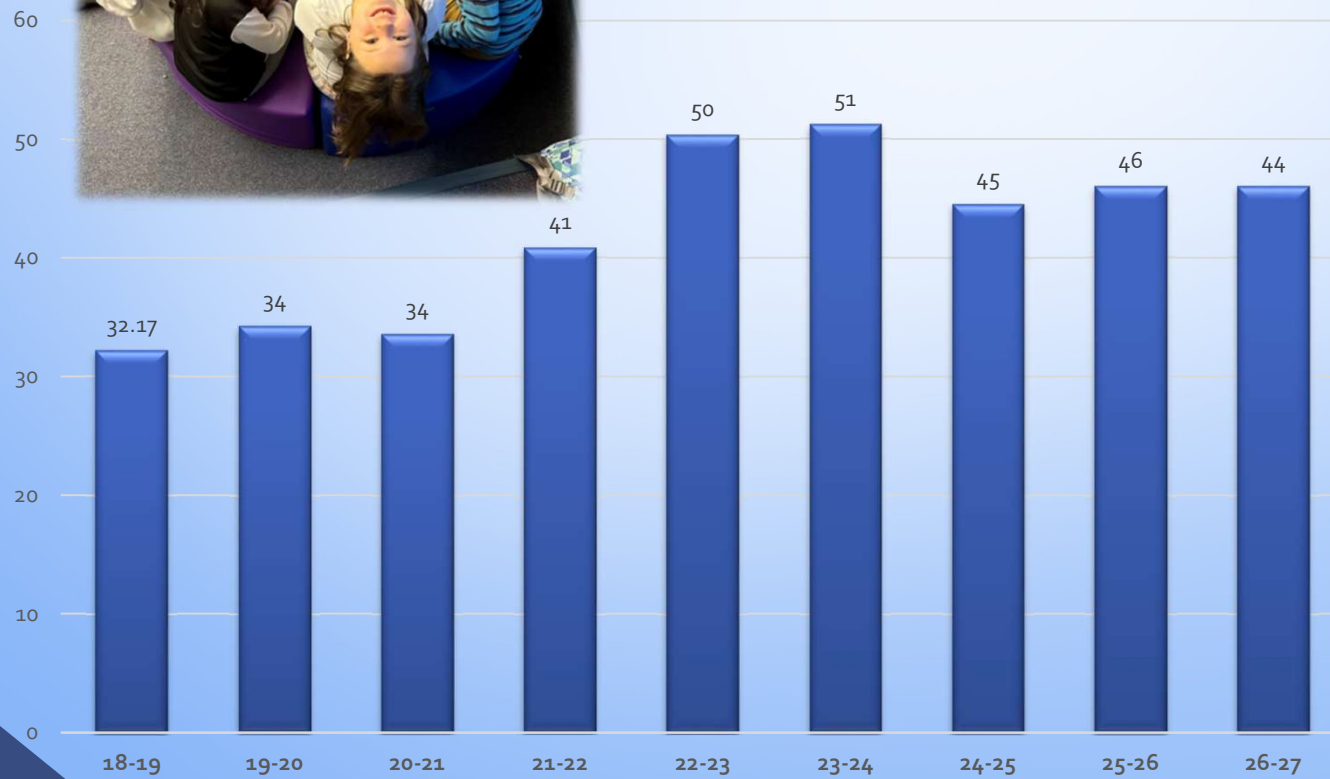
Our Special Needs Students



Special Education



Our English Language Learners



Why we track these numbers

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



ODE Weighting

STATE SCHOOL FUND GRANT
2026-2027

As of 3/2/2026

Jackson County, Ashland SD 5

District ID: 2041

2026-2027 Extended ADMw

Ashland SD 5: District total extended ADMw for funding calculations

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

Ashland SD 5 Extended ADMw 2,782.72

STATE SCHOOL FUND GRANT

2026-2027

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

Jackson County, Ashland SD 5 - 2041

2026-2027 Local Revenue

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

2026-2027 Experience Adjustment

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

2026-2027 Transportation Grant

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

2026-2027 Extended ADMw

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

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

2026-2027 Total Formula Revenue

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

2026-2027 State School Fund Grant

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

2026-2027 Rates per ADMw

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

Payments

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



State School Fund Formula

Teacher Experience Adjustment - $-.11$

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

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

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

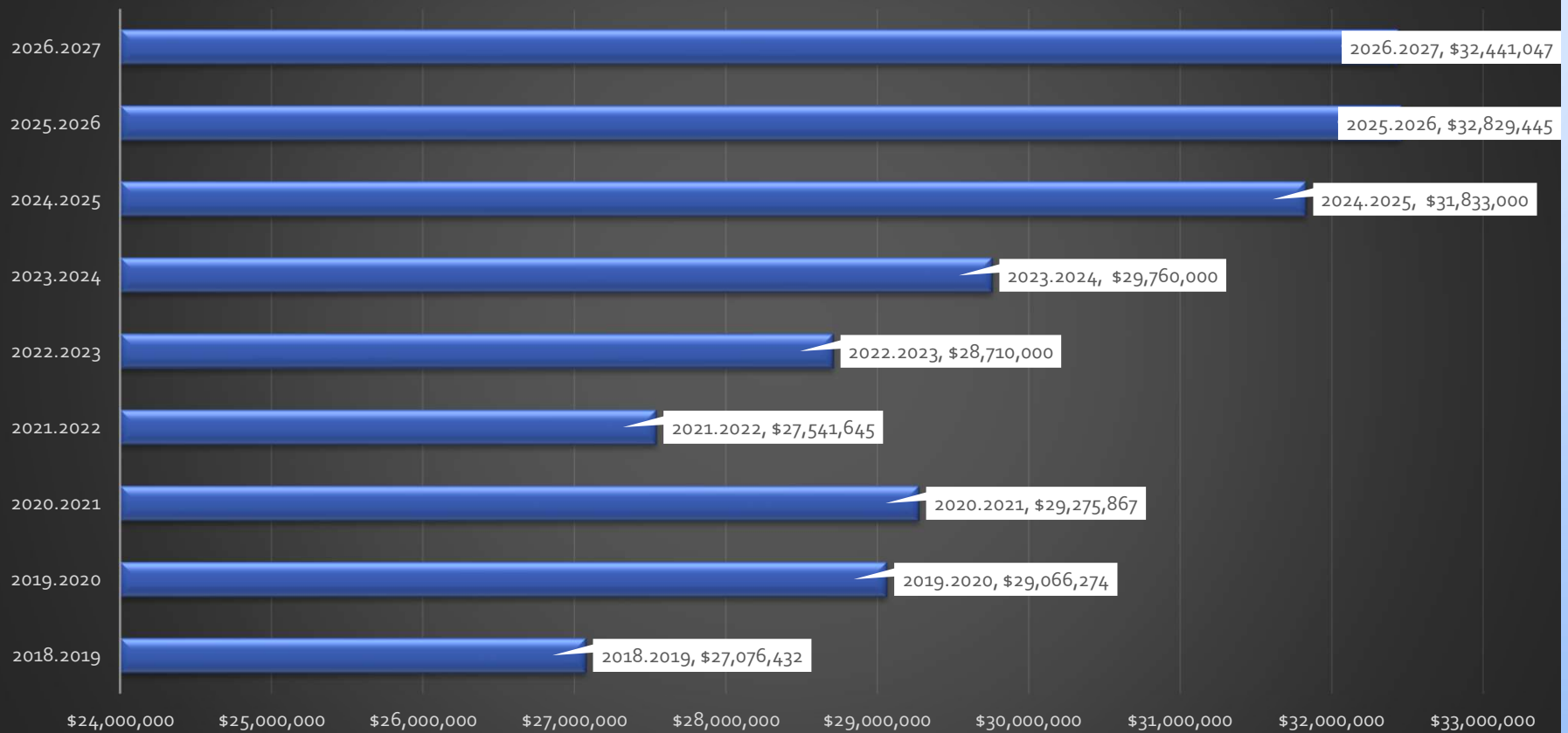
Deduct Property Taxes and Common School Fund: $\$32,829,445 - \$17,744,122.32$

Final SSF amount = \$15,571,934.29

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

State School Fund History

Historical State School Fund Formula





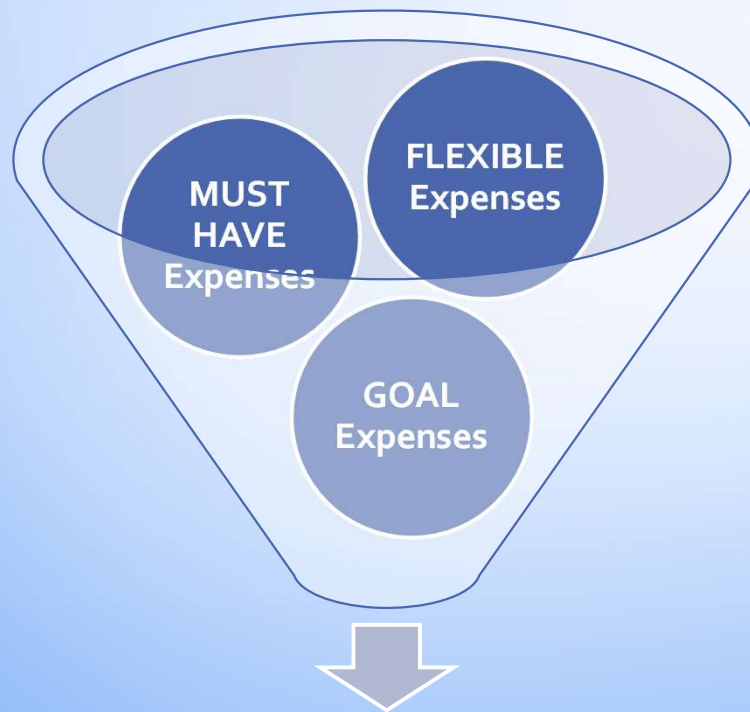
General Fund (Fund 100)

Resources (Revenue)
Requirements (Expenditures)



General Fund

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

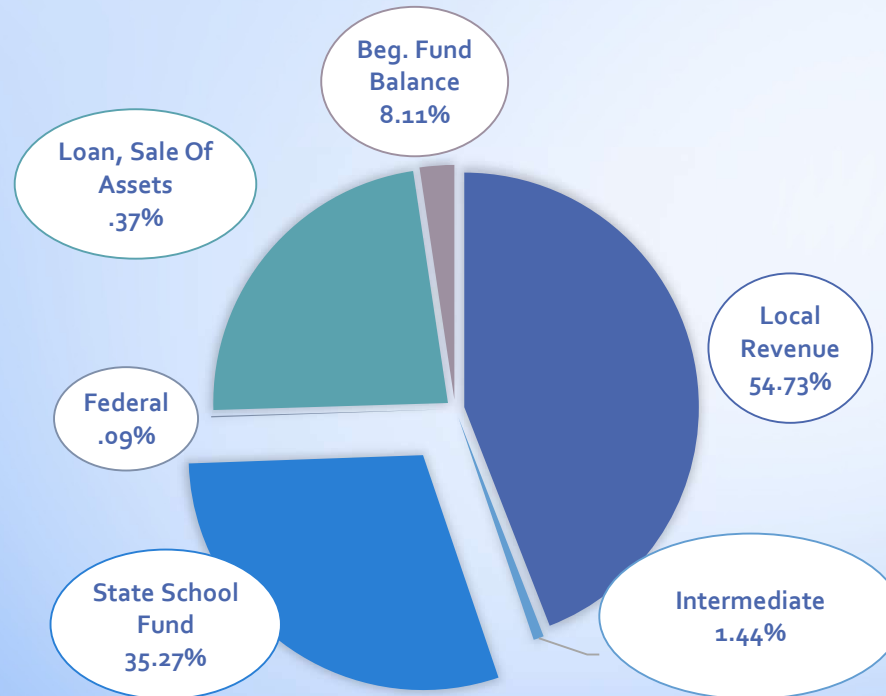


Ending Fund Balance



General Fund 100 Resources

GENERAL FUND REVENUE

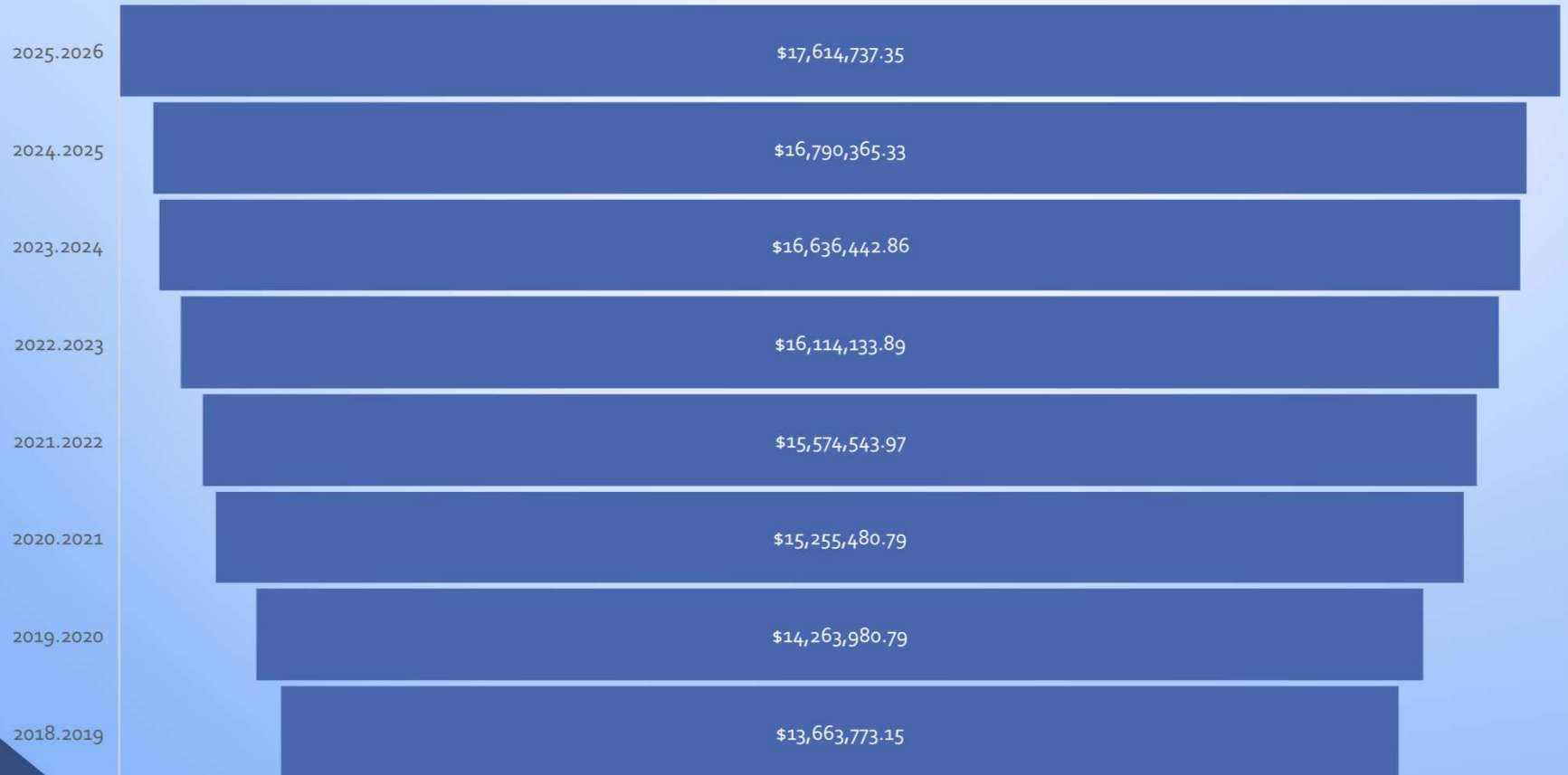


Local Revenue	\$ 23,627,700
Intermediate	\$ 620,000
State School Fund	\$ 15,226,046
Federal	\$ 40,000
Loan, Sale Of Assets	\$ 160,000
Beg. Fund Balance	\$ 3,500,000
TOTAL GF Resources	\$ 43,173,747



Property Tax Collection History

Property Tax Collection History



Revenue Comparison

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



Non-Formula Revenue



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



Youth Athletic and Academics Levy History

YAAL Collection History



YAAL Expenditures

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

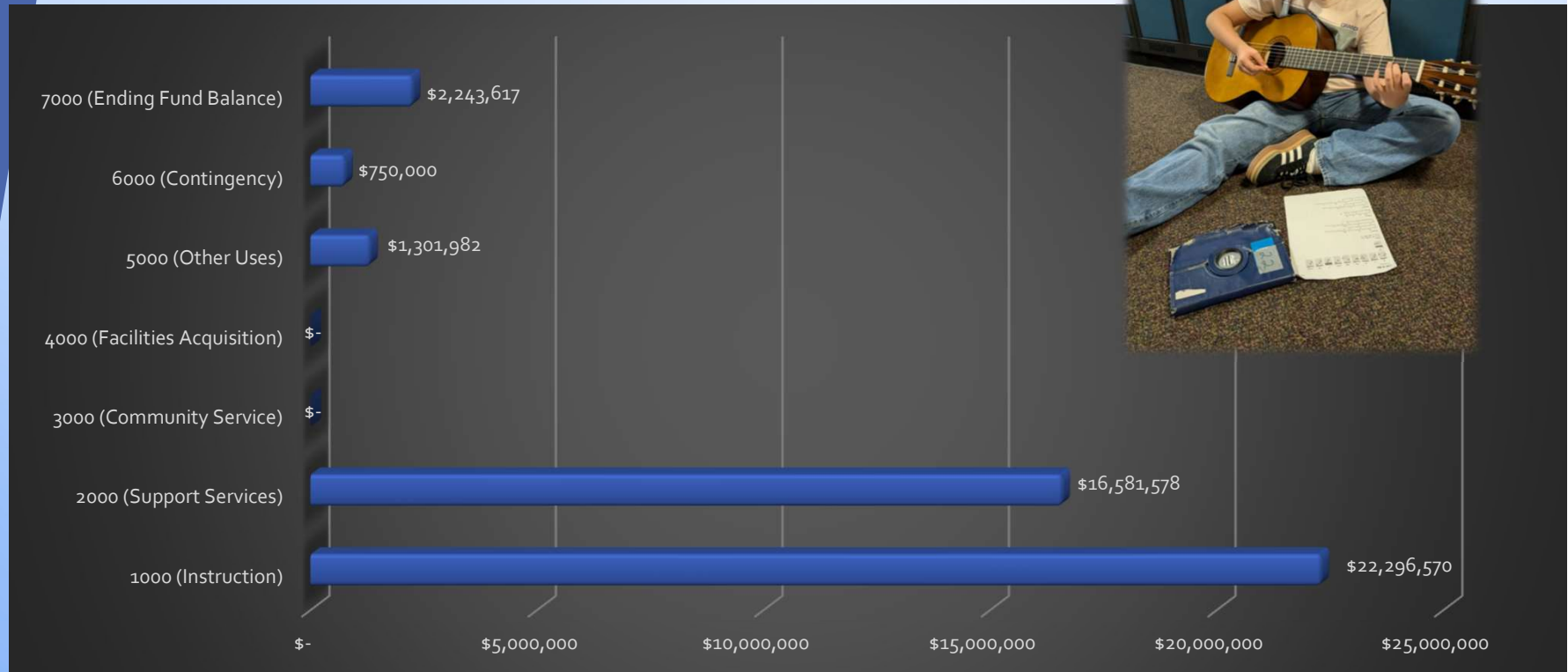


119 Athletic Positions
78 Activities Positions
32 Academic FTE

Questions on General Fund Revenue?



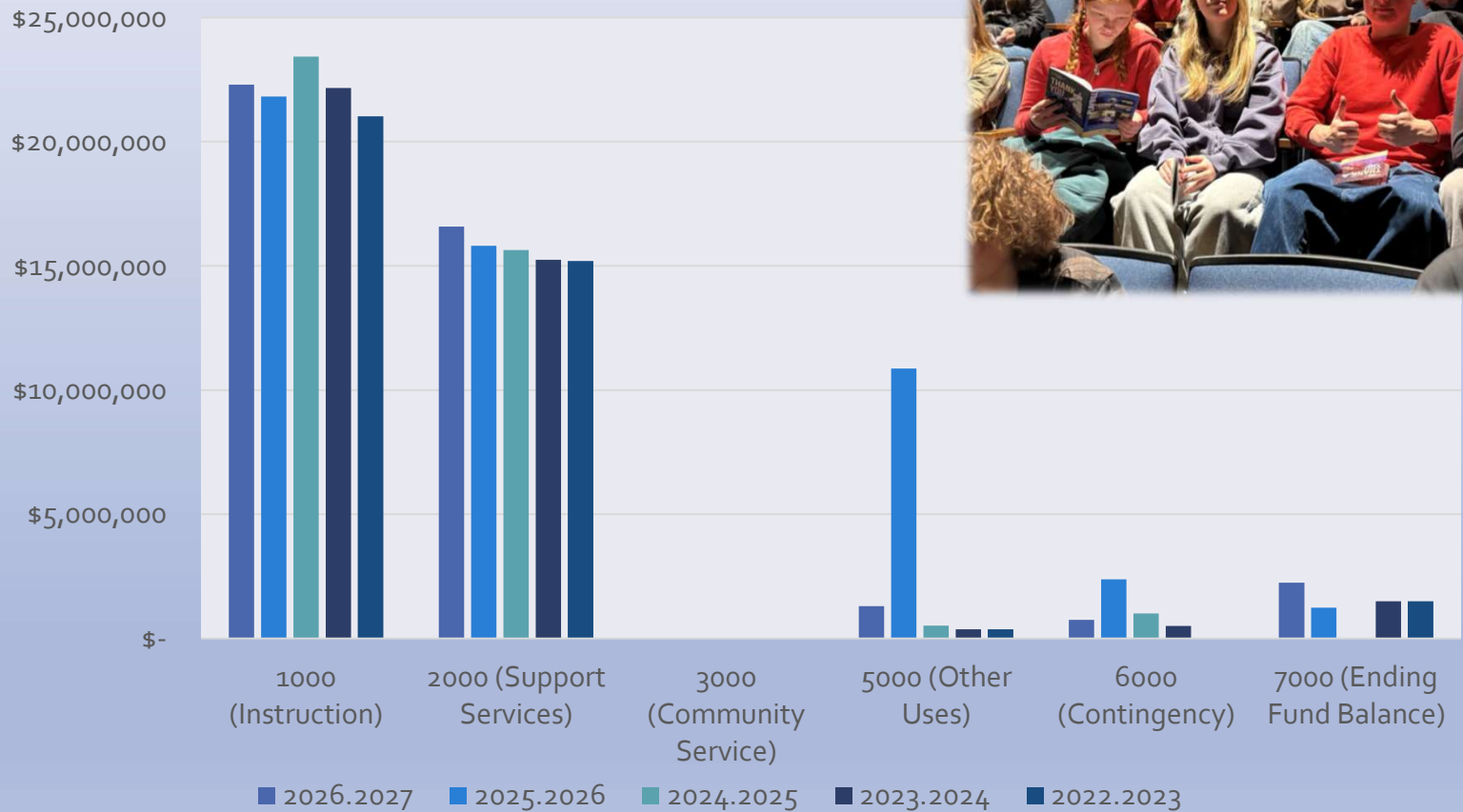
General Fund Expenditures by Function



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

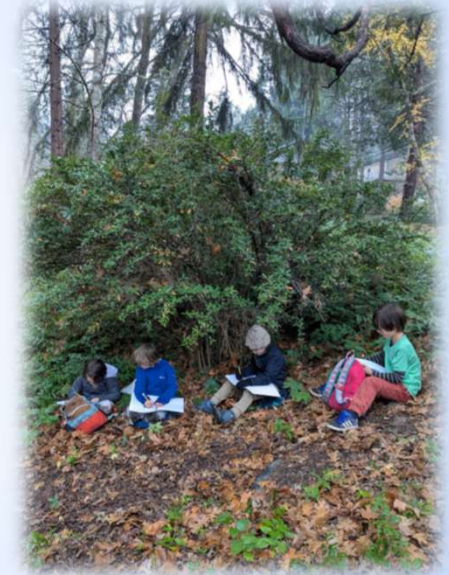
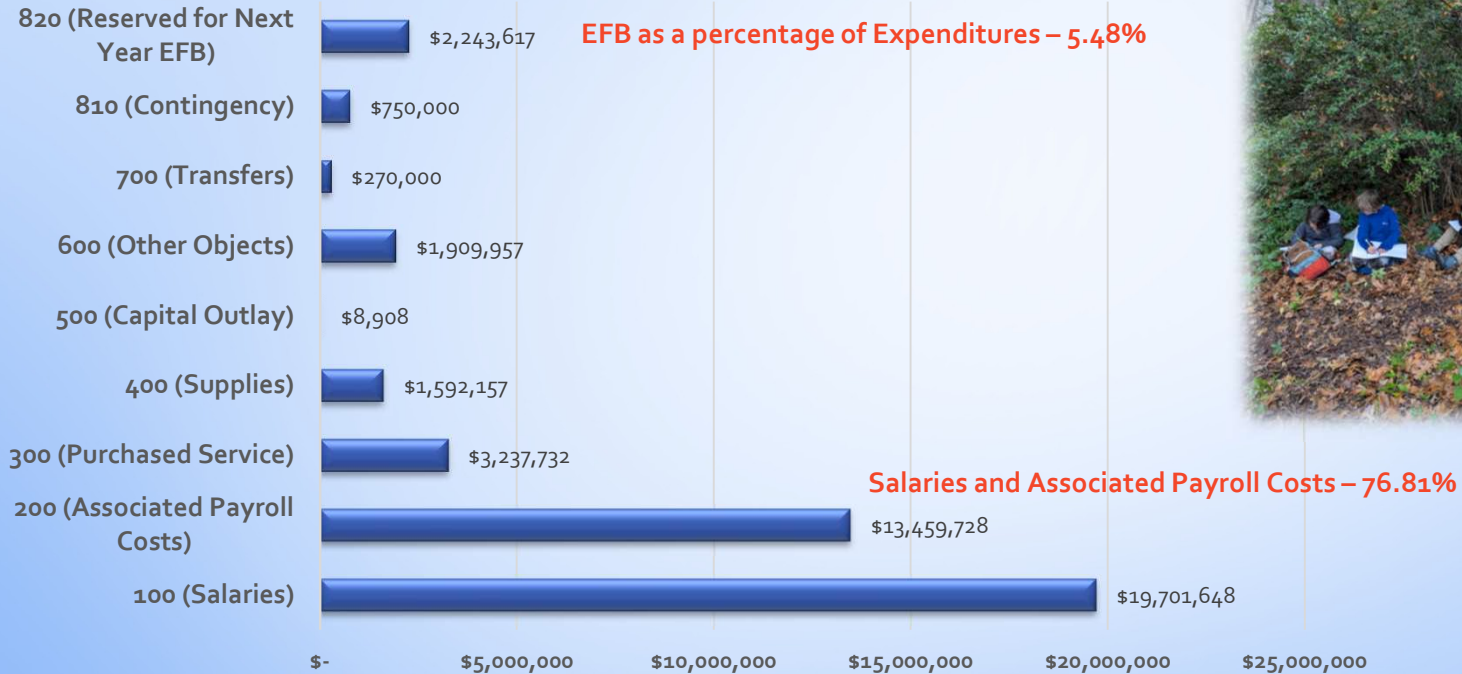


Historic General Fund Expenditures by Program



General Fund Expenditures by Object

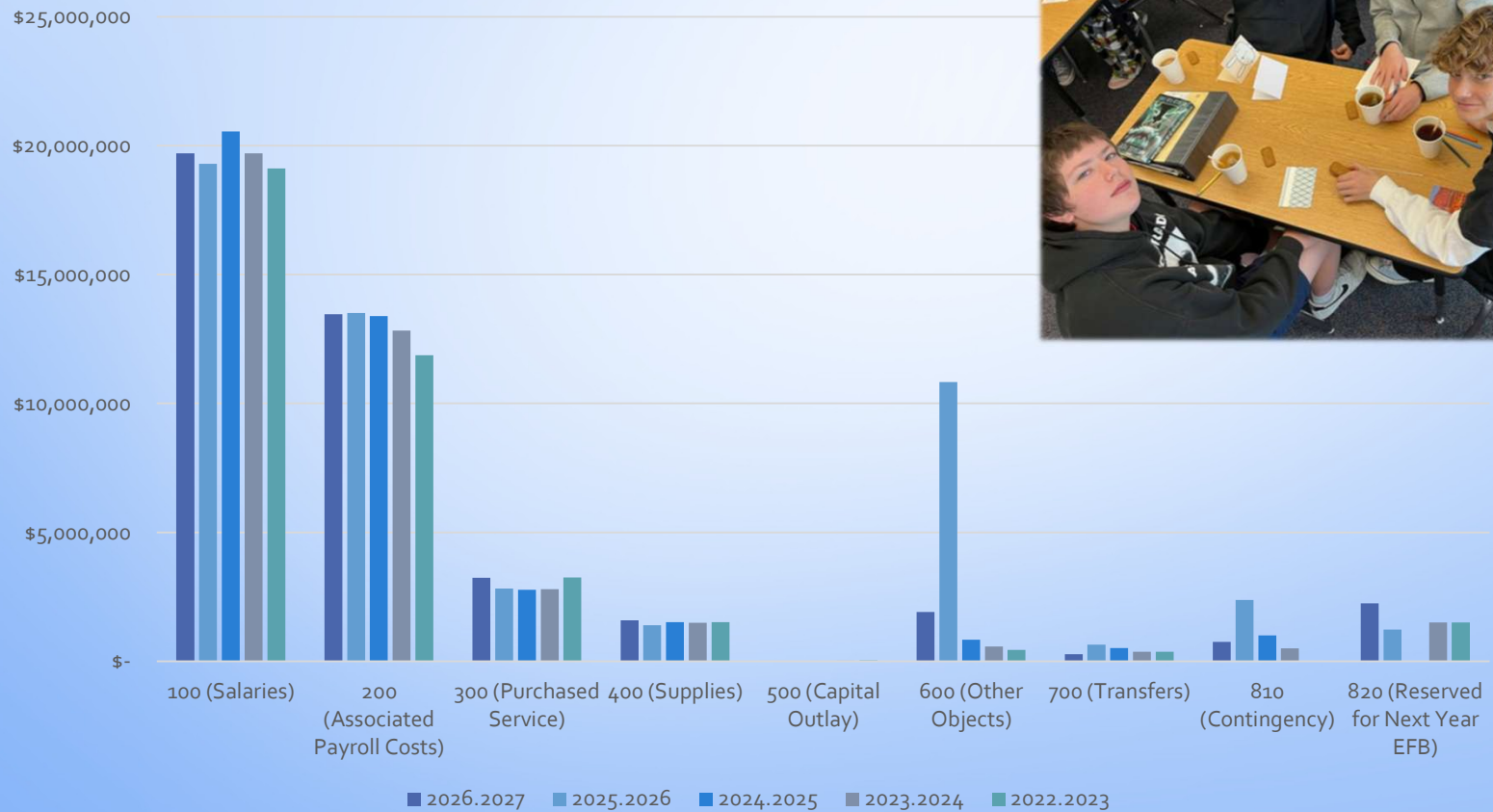
Expenditure by Major Object



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



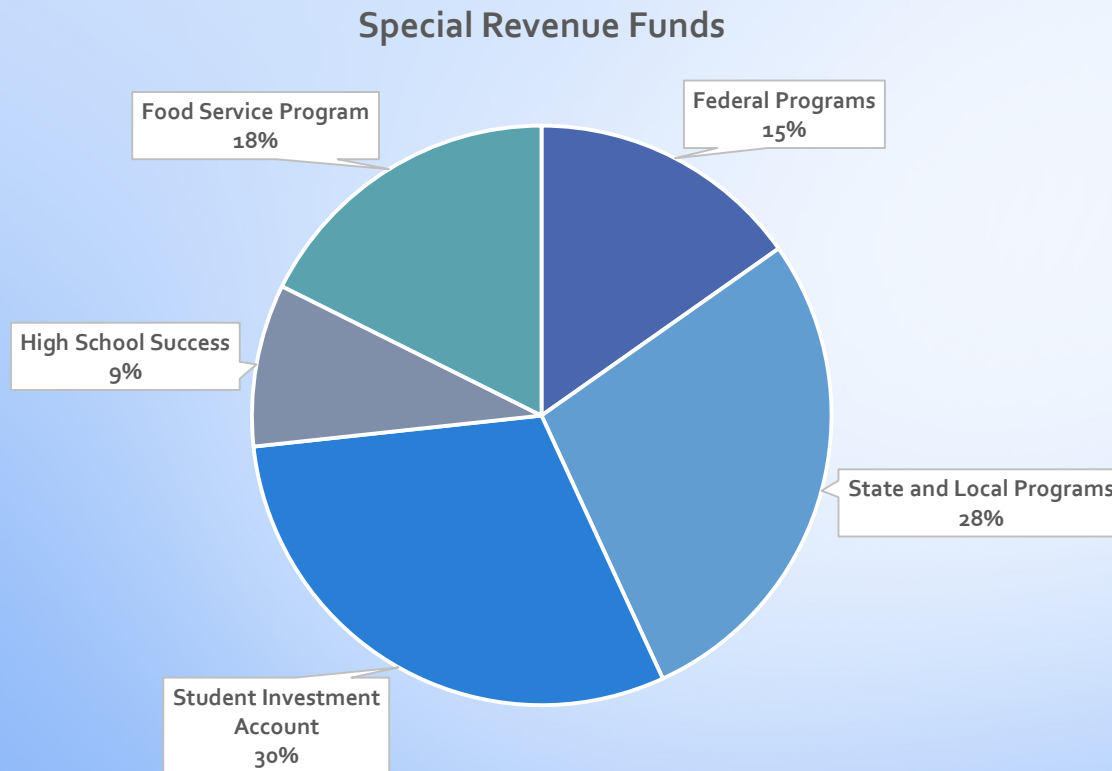
Historic General Fund Expenditures by Object



Questions on General Fund Expenditures?



Special Revenue Funds

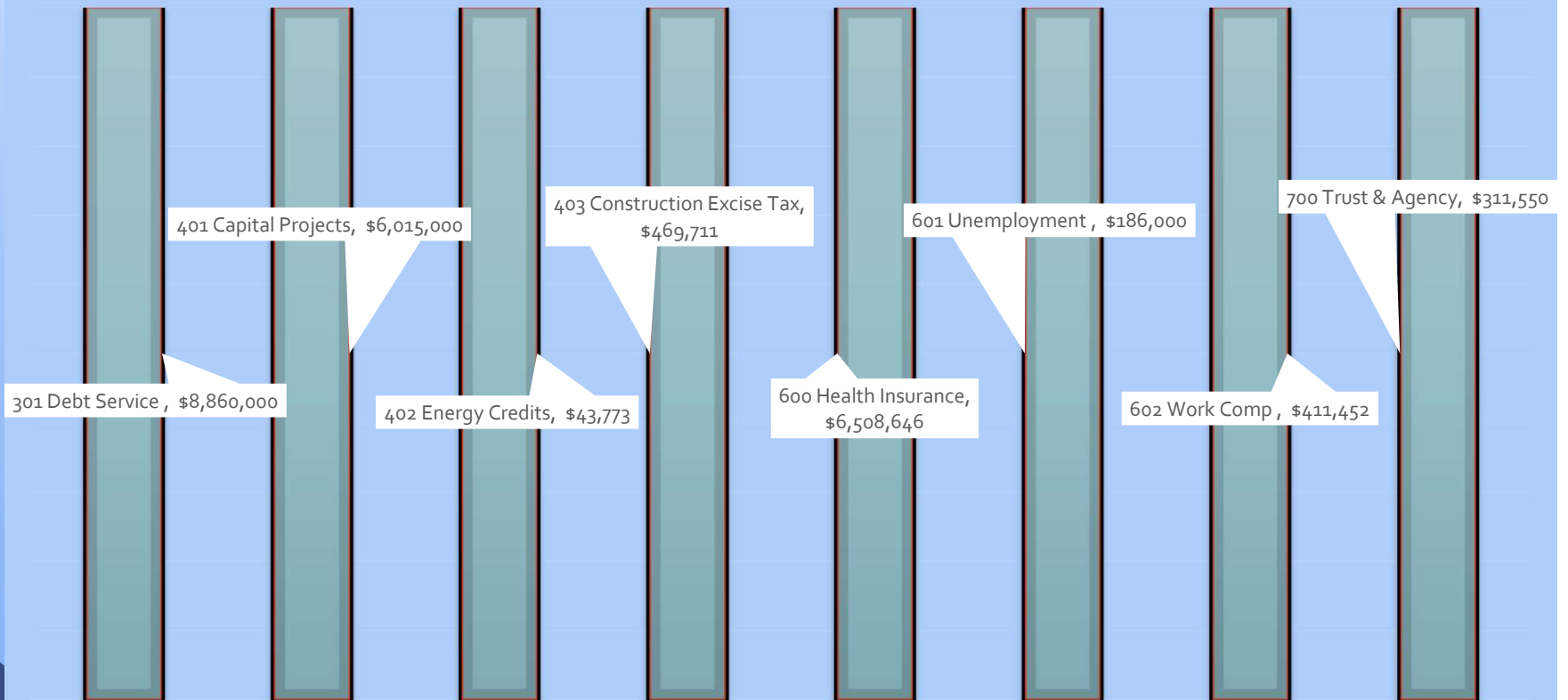


SPECIAL REVENUE FUND	
Federal Programs	\$ 1,230,220
State and Local Programs	\$ 2,254,036
Student Investment Account	\$ 2,435,000
High School Success	\$ 730,879
Food Service Program	\$ 1,426,000
Total Special Revenue	\$ 8,076,135



All Other Funds

Other Funds

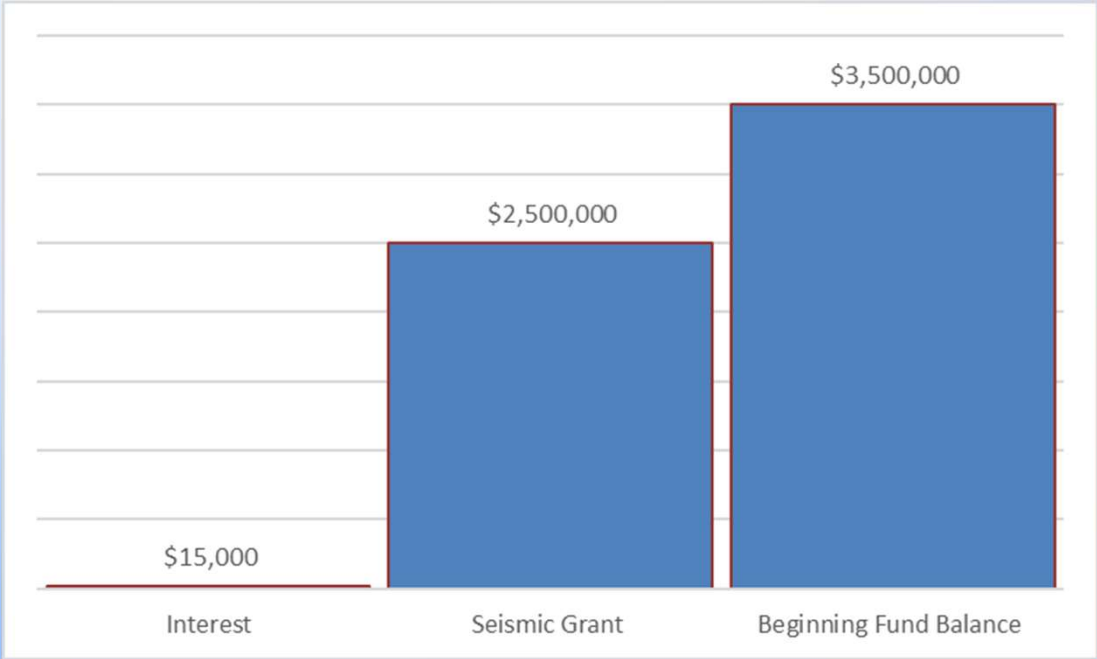


Other Funds – Sources of Revenue

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



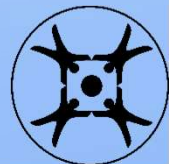
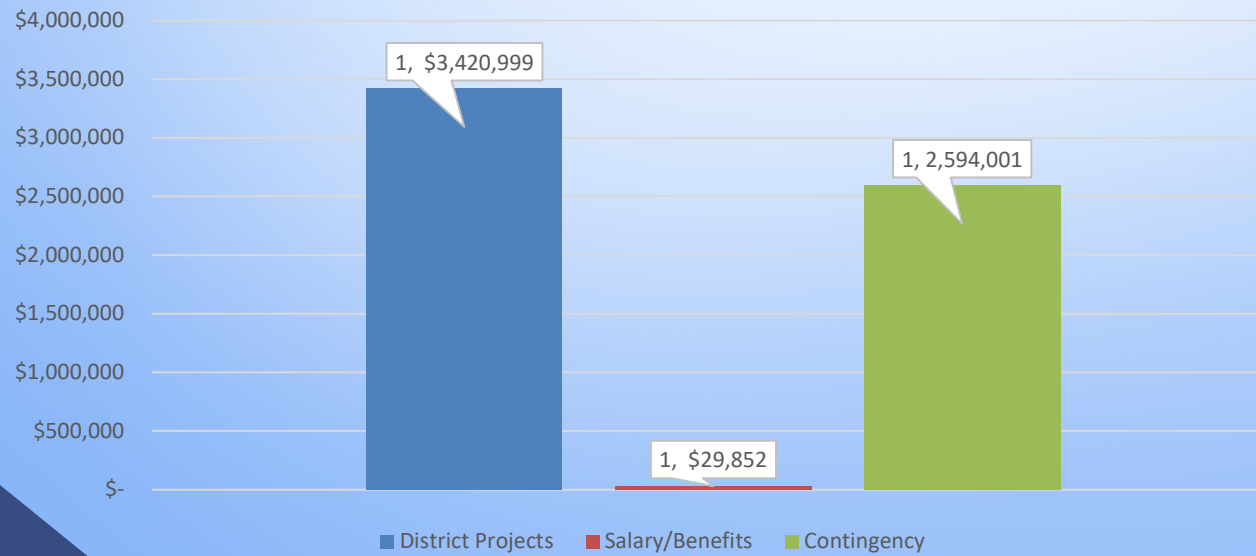
Capital Projects (Fund 401) Revenue



Capital Projects (Fund 401)



Capital Project Expenditures



Summary of all Funds Resources

All Funds Revenue



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







What's Next?

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





THANK YOU!

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

