

ANALYSIS

Item 55: Department of Administrative Services Compensation Plan Changes

Analyst: Kim To

Request: Acknowledge receipt of a report from the Department of Administrative Services on compensation plan changes.

Analysis: ORS 291.371 requires the Department of Administrative Services (DAS) to report to the Joint Committee on Ways and Means, when the Legislative Assembly is in session, on any changes to the state's compensation plan. When the Legislature is not in session, the agency must report to the Joint Interim Committee on Ways and Means or the Emergency Board.

The current report submitted by DAS contains the following sections describing the compensation changes for the following eight groups of executive branch employees and two groups of non-State care provider employees:

- Section A: Service Employees International Union (SEIU), Local 503.
- Section B: Association of Corrections Employees (AOCE).
- Section C: Oregon State Police Officers Association (OSPOA).
- Section D: Oregon Public Safety Association (OPSA).
- Section E: Criminal Investigator Association (CIA).
- Section F: State Teachers Education Association (STEA).
- Section G: Oregon Nurses Association (ONA).
- Section H: Unclassified Non-represented and Management Service.
- Section I: Service Employees International Union (SEIU), Oregon Home Care Commission.
- Section J: American Federation of State, County, and Municipal Employees (AFSCME), Licensed and Registered Child Care Providers.

For the executive branch employee changes, DAS estimates the total 2025-27 cost of these changes is \$17.5 million total funds, which includes \$14.1 million General Fund, \$286,850 Lottery Funds, \$2.9 million Other Funds, and \$139,738 Federal Funds. For the 2027-29 biennium, the cost of these compensation changes is anticipated to be \$47.8 million total funds (\$39.1 million General Fund, \$736,781 Lottery Funds, \$7.8 million Other Funds, and \$190,802 Federal Funds).

For the non-state employee changes, DAS estimates the total 2025-27 cost of these changes is \$193.9 million total funds, which includes \$76 million General Fund and \$117.9 million Federal Funds. For the 2027-29 biennium, the cost of these compensation changes is anticipated to be \$356.4 million total funds (\$140.8 General Fund and \$215.6 million Federal Funds).

Allocation of the special purpose appropriations to the Emergency Board intended to cover the major components of employee compensation changes and other budget adjustments for the affected agencies will be considered during the 2026 session.

Section A implements compensation plan changes for Service Employees International Union (SEIU), Local 503. The components include: (1) increasing the temporary lodging differential for employees of the Department of Human Services from \$1 dollar to \$1.50 per hour; and (2) establishing a Driver and Motor Vehicle Portable Photo Capture Station Team differential of 5% of base for all hours worked on site at a correctional facility for DMV employees assigned to the Portable Photo Capture Station team. The 2025-27 total funds cost of the compensation adjustments included in this section are estimated to be \$121,510.

Section B implements compensation plan changes for Association of Corrections Employees (AOCE). The major components include: (1) effective February 1, 2026, generally increasing salary rates by 2.5%; (2) effective January 1, 2027, generally increasing salary rates by 4%; (3) effective February 1, 2027, adding a step to all salary ranges; (4) effective upon ratification, increasing the Essential Worker Pay from \$3 to \$4 per hour; (5) effective upon ratification, establishing a 9.5% education differential for Nurse Practitioners holding a master's degree; (6) effective upon ratification, establishing a 7.5% board certification differential for Nurse Practitioners holding one board certification and an additional 2.5% for a second board certification; and (7) effective January 1, 2026, establishing three new business analyst classifications. The 2025-27 total funds cost of the compensation adjustments included in this section are estimated to be \$6.2 million.

Section C implements compensation plan changes for Oregon State Police Officers Association (OSPOA). The major components include: (1) effective February 1, 2026, generally increasing salary rates by 2.5%; (2) effective January 1, 2027, generally increasing salary rates by 4%; (3) effective February 1, 2027, adding a step to all salary ranges; (4) effective upon ratification, increasing the Dog Handler weekly straight time from 2.5 to 3 hours; and (5) effective upon ratification, adding Independence Day as a Special Holiday. The 2025-27 total funds cost of the compensation adjustments included in this section are estimated to be \$8.8 million.

Section D implements compensation plan changes for Oregon Public Safety Association (OPSA). The major components include: (1) effective February 1, 2026, generally increasing salary rates by 2.5%; (2) effective January 1, 2027, generally increasing salary rates by 4%; (3) effective February 1, 2027, adding a step to all salary ranges; (4) effective upon ratification, increasing the Essential Worker Pay from \$3 to \$4 per hour; and (5) effective January 1, 2026, establishing three new business analyst classifications. The 2025-27 total funds cost of the compensation adjustments included in this section are estimated to be \$1.3 million.

Section E implements compensation plan changes for Criminal Investigator Association (CIA). The major components include: (1) effective February 1, 2026, generally increasing salary rates by 2.5%; (2) effective January 1, 2027, generally increasing salary rates by 4%; (3) effective February 1, 2027, adding a step to all salary ranges; (4) effective upon ratification, increasing the Essential Worker Pay from \$3 to \$4 per hour; (5) effective November 1, 2025, truncating the Criminal Investigator and Criminal Financial Investigator classifications by removing the three bottom steps; and (6) effective January 1, 2026, increasing salary rates by 2% and abolishing the education differential. The 2025-27 total funds cost of the compensation adjustments included in this section are estimated to be \$452,960.

Section F implements compensation plan changes for State Teachers Education Association (STEA). The major components include: (1) effective February 1, 2026, generally increasing salary rates by 2.5%; (2) effective January 1, 2027, generally increasing salary rates by 4%; (3) effective July 1, 2027, adding a step to all salary ranges; (4) effective upon ratification, increasing the Essential Worker Pay from \$3 to \$4 per hour; (5) effective no more than 90 days prior to implementing bi-weekly pay, employees shall receive a one-time payment of \$1,700; and (6) effective no more than 90 days prior to implementing bi-weekly pay, employees shall receive a one-time payment equivalent to 40 additional hours of paid time. The 2025-27 total funds cost of the compensation adjustments included in this section are estimated to be \$321,876.

Section G implements compensation plan changes for Oregon Nurses Association (ONA). The components include: (1) effective no more than 90 days prior to implementing bi-weekly pay, employees shall receive a one-time payment of \$1,700; and (2) effective no more than 90 days prior to implementing bi-weekly pay, employees shall receive a one-time payment equivalent to 40 additional hours of paid time. The 2025-27 total funds cost of the compensation adjustments included in this section are estimated to be \$114,007.

Section H compensation plan changes for Unclassified Non-represented and Management Service includes establishing the Worker's Compensation Board Chair pay option, effective July 29, 2024. The 2025-27 total funds cost of the compensation adjustments included in this section are estimated to be \$124,116.

Section I implements compensation plan changes for Service Employees International Union (SEIU), Oregon Home Care Commission. The major components include: (1) effective July 1, 2025, employees will be granted step increases based on hours worked; (2) effective January 1, 2026, generally increasing salary rates by \$1.25 per hour; (3) effective January 1, 2027, generally increasing salary rates by \$1.75 per hour; (4) effective upon ratification, increasing the Professional Development Certification differential from \$0.75 to \$1.25 per hour; (5) effective upon ratification, add New Year's Eve, Martin Luther King, Jr. Day, Juneteenth, and Veteran's

Day as recognized holidays; (6) effective upon ratification, increasing mileage reimbursement rate from \$0.56 to \$0.70 per mile; (7) effective upon ratification, adding \$120,000 to the parking fund; (8) effective January 1, 2026, increase the Oregon Homecare Workers Benefit Trust contribution by \$0.08 per hour; (9) effective January 1, 2027, increasing the Oregon Homecare Workers Benefit Trust contribution by \$0.04 per hour; (10) effective January 1, 2026, increasing the Oregon Homecare Workers Supplemental Trust contribution by \$0.25 per hour; (11) effective January 1, 2027, increasing the Oregon Homecare Workers Supplemental Trust contribution by \$0.11 per hour; and (12) effective January 1, 2027, establishing a \$1 per hour differential for Personal Care Attendants who receive Mental Health Enhanced training and who serve an individual with a complex behavioral diagnosis. The 2025-27 total funds cost of the compensation adjustments included in this section are estimated to be \$178.9 million.

Section J implements compensation plan changes for American Federation of State, County, and Municipal Employees (AFSCME), Licensed and Registered Child Care Providers. The major components include: (1) effective January 1, 2026, increasing rates for providers in Rate Zone A to be equivalent to the 65th percentile based on the 2024 Western Oregon University Market Price Study; (2) effective January 1, 2026, increasing rates for providers in Rate Zones B and C to be equivalent to the 80th percentile based on the 2024 Western Oregon University Market Price Study; (3) effective January 1, 2027, increasing rates for providers in Rate Zones B and C to be equivalent to the 35% of the 65th percentile for Rate Zone A based on the 2024 Western Oregon University Market Price Study; and (4) effective upon ratification, contributing up to a maximum of \$245,000 to administer enrollment in telehealth benefits. The 2025-27 total funds cost of the compensation adjustments included in this section are estimated to be \$15 million.

Recommendation: The Legislative Fiscal Office recommends that the Joint Interim Committee on Ways and Means acknowledge receipt of the report.

Request: Report on the Department of Administrative Services compensation plan changes.

Recommendation: Acknowledge receipt of the report.

Discussion: The Department of Administrative Services (DAS) is reporting on compensation plan changes, as required by ORS 291.371. This report covers the implementation of agreements with several executive branch bargaining units, as well as statewide compensation plan changes. A detailed breakdown of the compensation plan changes is included in the DAS letter, as follows:

- Section A: Service Employees International Union (SEIU) Local 503
- Section B: Association of Corrections Employees (AOCE)
- Section C: Oregon State Police Officers Association (OSPOA)
- Section D: Oregon Public Safety Association (OPSA)
- Section E: Criminal Investigator Association (CIA)
- Section F: State Teachers Education Association (STEA)
- Section G: Oregon Nurses Association (ONA)
- Section H: Unclassified Non-represented and Management Service

There were also two non-state employee compensation plan changes reported:

- Section I: Service Employees International Union (SEIU) Oregon Home Care Commission
- Section J: American Federation of State, County and Municipal Employees (AFSCME) Licensed and Registered Child Care Providers

The cost of implementing the negotiated agreements for the Executive Branch for the 2025-27 biennium is estimated at \$14.1 million General Fund, \$286,850 Lottery Funds, \$2.9 million Other Funds, and \$139,738 Federal Funds. For the next full biennium (2027-29) the total cost of these salary plan changes is anticipated to be \$47.8 million. The Emergency Board received a special purpose appropriation totaling \$300.0 million General Fund to defray the cost to agencies for employee compensation changes. These funds are typically allocated to agencies during the February Legislative Session.

The cost of implementing the non-state employee compensation includes \$76.0 million General Fund for the 2025-27 biennium and \$140.8 million General Fund estimated for the 2027-29 biennium.



Oregon

Tina Kotek, Governor

Department of Administrative Services

155 Cottage Street NE

Salem, OR 97301

December 8, 2025

The Honorable Senator Kate Lieber, Co-Chair
The Honorable Representative Tawna Sanchez, Co-Chair
Interim Joint Committee on Ways and Means
900 Court Street NE, H-178
Salem, OR 97301

Dear Co-Chairs:

Nature of Request

The Department of Administrative Services (DAS) submits the following report prior to implementation of compensation plan changes and position allocations, as required by ORS 291.371, ORS 329A.430, ORS 410.612 and ORS 443.733.

Agency Action

Executive Branch Compensation Changes:

Section A: Implements compensation plan changes for the Service Employees International Union (SEIU).

Section B: Implements the agreement for the Association of Corrections Employees (AOCE).

Section C: Implements the agreement for the Oregon State Police Officers Association (OSPOA).

Section D: Implements the agreement for the Oregon Public Safety Association (OPSA).

Section E: Implements the agreement for the Criminal Investigator Association (CIA).

Section F: Implements the agreement for the State Teachers Education Association (STEA).

Section G: Implements compensation plan changes for the Oregon Nurses Association (ONA).

Section H: Implements compensation plan changes for Unclassified Non-represented and Management Service.

Non-State Employee Compensation Changes:

Section I: Implements the agreement for the Service Employees International Union (SEIU) for compensation changes for the Oregon Home Care Commission.

Section J: Implements the agreement with the American Federation of State, County, and Municipal Employees (AFSCME) for the Licensed and Registered Child Care Providers.

Statewide Impact

The tables below aggregate the costs (by fund type) for all items reported in this letter.

Executive Branch	General Fund	Lottery Funds	Other Funds	Federal Funds	Total Funds
2025-2027 Cost:	14,142,921	286,850	2,897,397	139,738	17,466,907
Roll-up Cost:	25,091,332	449,931	4,860,783	121,422	30,523,467
2027-2029 Cost:	39,083,686	736,781	7,750,505	190,802	47,761,774

Non-State	General Fund	Lottery Funds	Other Funds	Federal Funds	Total Funds
2025-2027 Cost:	75,991,063	-	-	117,900,925	193,891,988
Roll-up Cost:	65,314,484	-	-	97,681,742	162,996,226
2027-2029 Cost:	140,805,547	-	-	215,582,667	356,388,214

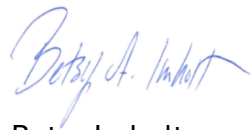
Action Requested

The Department of Administrative Services requests acknowledgement of this report as required by ORS 291.371, ORS 329A.430, ORS 410.612 and ORS 443.733.

Legislation Affected

None.

Sincerely,



Betsy Imholt
Director

Attachments

CC: Kate Nass, Chief Financial Office
Renee Klein, Department of Administrative Services
Katie Thiel, Department of Administrative Services
Amanda Beitel, Legislative Fiscal Office
Kim To, Legislative Fiscal Office

SECTION A

Implements compensation plan changes for the Service Employees International Union (SEIU) Local 503.

- 1) Effective October 3, 2025, increase the temporary lodging differential for employees of the Department of Human Services from one dollar (\$1.00) per hour to one dollar and fifty cents (\$1.50) per hour.
- 2) Effective December 3, 2025, establish a Driver and Motor Vehicle (DMV) Portable Photo Capture Station Team Differential of five percent (5%) of base for all hours worked on site at a correctional facility for DMV employees who are assigned to the Portable Photo Capture Station team.

SECTION A	General Fund	Lottery Funds	Other Funds	Federal Funds	Total Funds
2025-2027 Cost:	57,434	25,779	38,297	-	121,510
Roll-up Cost:	8,205	3,683	5,471	-	17,359
2027-2029 Cost:	65,639	29,462	43,768	-	138,869

SECTION B

Implements agreement for the Association of Corrections Employees (AOCE).

- 1) Effective February 1, 2026, generally increase salary rates by two and one-half percent (2.5%).
- 2) Effective January 1, 2027, generally increase salary rates by four percent (4.0%).
- 3) Effective February 1, 2027, an additional step shall be added to all salary ranges. Employees who are at the top step prior to implementation of the new top step and have been employed with the State for ten (10) years or more will be moved to the next step in the salary range on February 1, 2027.
- 4) Effective upon ratification, increase the Essential Worker Pay from three dollars (\$3.00) per hour to four dollars (\$4.00) per hour.
- 5) Effective upon ratification, establish a nine and one-half percent (9.5%) Education Differential for Nurse Practitioners who hold a master's degree.
- 6) Effective upon ratification, establish a seven and one-half percent (7.5%) Board Certification Differential for Nurse Practitioners who hold one board certification, an additional two and one-half percent (2.5%) will be applied for a second board certification.
- 7) Effective January 1, 2026, establish the following classifications, as indicated:

Class Number	Class Title	SR
0874	Business Analyst	26
0875	Business Analyst, Senior	30
0876	Business Analyst, Principal	32

SECTION B	General Fund	Lottery Funds	Other Funds	Federal Funds	Total Funds
2025-2027 Cost:	6,162,501	-	7,000	-	6,169,501
Roll-up Cost:	11,048,154	-	13,450	-	11,061,604
2027-2029 Cost:	17,210,655	-	20,450	-	17,231,105

SECTION C

Implements the agreement for the Oregon State Police Officers Association (OSPOA).

- 1) Effective February 1, 2026, generally increase salary rates by two and one-half percent (2.5%).
- 2) Effective January 1, 2027, generally increase salary rates by four percent (4.0%).
- 3) Effective February 1, 2027, an additional step shall be added to all salary ranges. Employees who are at the top step prior to implementation of the new top step and have been employed with the State for ten (10) years or more will be moved to the next step in the salary range on February 1, 2027.
- 4) Effective upon ratification, increase the Dog Handler weekly straight time from two and one-half (2.5) hours to three (3.0) hours.
- 5) Effective upon ratification, add Independence Day as a Special Holiday. Non-Sworn and Non-Command Center Employees are only eligible for Special Holiday Compensation if they are directed/mandated to work on a Special Holiday.

SECTION C	General Fund	Lottery Funds	Other Funds	Federal Funds	Total Funds
2025-2027 Cost:	7,195,313	261,071	1,353,436	29,411	8,839,231
Roll-up Cost:	13,171,407	446,248	2,469,716	56,080	16,143,451
2027-2029 Cost:	20,366,720	707,319	3,823,152	85,491	24,982,682

SECTION D

Implements the agreement for the Oregon Public Safety Association (OPSA).

- 1) Effective February 1, 2026, generally increase salary rates by two and one-half percent (2.5%).
- 2) Effective January 1, 2027, generally increase salary rates by four percent (4.0%).
- 3) Effective February 1, 2027, an additional step shall be added to all salary ranges. Employees who are at the top step prior to implementation of the new top step and have been employed with the State for ten (10) years or more will be moved to the next step in the salary range on February 1, 2027.
- 4) Effective upon ratification, increase the Essential Worker Pay from three dollars (\$3.00) per hour to four dollars (\$4.00) per hour.
- 5) Effective January 1, 2026, establish the following classifications, as indicated:

Class Number	Class Title	SR
0874	Business Analyst	26
0875	Business Analyst, Senior	30
0876	Business Analyst, Principal	32

SECTION D	General Fund	Lottery Funds	Other Funds	Federal Funds	Total Funds
2025-2027 Cost:	-	-	1,310,229	13,477	1,323,706
Roll-up Cost:	-	-	2,286,666	25,749	2,312,415
2027-2029 Cost:	-	-	3,596,895	39,226	3,636,121

SECTION E

Implements the agreement for the Criminal Investigator Association (CIA).

- 1) Effective February 1, 2026, generally increase salary rates by two and one-half percent (2.5%).
- 2) Effective January 1, 2027, generally increase salary rates by four percent (4.0%).
- 3) Effective July 1, 2027, an additional step shall be added to all salary ranges. Employees who are at the top step prior to implementation of the new top step and have been employed with the State for ten (10) years or more will be moved to the next step in the salary range on July 1, 2027.
- 4) Effective upon ratification, increase the Essential Worker Pay from three dollars (\$3.00) per hour to four dollars (\$4.00) per hour.
- 5) Effective November 1, 2025, truncate the following classifications by removing the bottom three (3) steps:

Class Number	Class Title	SR
5234	Criminal Investigator	30
5236	Criminal Financial Investigator	30

- 6) Effective January 1, 2026, increase salary rates by two percent (2.0%) and abolish the Education Differential.

SECTION E	General Fund	Lottery Funds	Other Funds	Federal Funds	Total Funds
2025-2027 Cost:	383,596	-	42,871	26,492	452,960
Roll-up Cost:	541,502	-	62,808	39,593	643,902
2027-2029 Cost:	925,098	-	105,679	66,085	1,096,862

SECTION F

Implements the agreement for the State Teachers Education Association (STEA).

- 1) Effective February 1, 2026, generally increase salary rates by two and one-half percent (2.5%).
- 2) Effective January 1, 2027, generally increase salary rates by four percent (4.0%).
- 3) Effective July 1, 2027, an additional step shall be added to all salary ranges. Employees who are at the top step prior to implementation of the new top step and have been employed with the State for ten (10) years or more will be moved to the next step in the salary range on July 1, 2027.
- 4) Effective upon ratification, increase the Essential Worker Pay from three dollars (\$3.00) per hour to four dollars (\$4.00) per hour.
- 5) Effective no more than ninety (90) days prior to implementation of a bi-weekly pay period, employees shall receive a one-time payment of one thousand seven hundred dollars (\$1,700).
- 6) Effective no more than ninety (90) days prior to implementation of a bi-weekly pay period, employees shall receive a one-time payment equivalent to forty (40) additional hours of paid time.

SECTION F	General Fund	Lottery Funds	Other Funds	Federal Funds	Total Funds
2025-2027 Cost:	300,428	-	21,448	-	321,876
Roll-up Cost:	322,064	-	22,672	-	344,736
2027-2029 Cost:	515,574	-	36,445	-	552,019

SECTION G

Implements compensation plan changes for Oregon Nurses Association (ONA).

- 1) Effective no more than ninety (90) days prior to implementation of a bi-weekly pay period, employees shall receive a one-time payment of one thousand seven hundred dollars (\$1,700).
- 2) Effective no more than ninety (90) days prior to implementation of a bi-weekly pay period, employees shall receive forty (40) additional hours of leave.

SECTION G	General Fund	Lottery Funds	Other Funds	Federal Funds	Total Funds
2025-2027 Cost:	43,649	-	-	70,358	114,007
Roll-up Cost:	-	-	-	-	-
2027-2029 Cost:	-	-	-	-	-

SECTION H

Implements compensation plan changes for Unclassified Non-represented and Management Service.

- 1) Effective July 29, 2024, establish the following pay option, as indicated:

Class Number	Class Title	SR	Pay Option
7523	Worker's Compensation Board Chair	40X	H

SECTION H	General Fund	Lottery Funds	Other Funds	Federal Funds	Total Funds
2025-2027 Cost:	-	-	124,116	-	124,116
Roll-up Cost:	-	-	-	-	-
2027-2029 Cost:	-	-	124,116	-	124,116

SECTION I

Implements for the Service Employees International Union (SEIU) for compensation changes for the Oregon Home Care Commission.

- 1) Effective July 1, 2025, employees will be granted performance pay increases (i.e. step increases) based on the number of hours worked, in accordance with the wage scale.
- 2) Effective January 1, 2026, generally increase salary rates by one dollar and twenty-five cents (\$1.25) per hour.
- 3) Effective January 1, 2027, generally increase salary rates by one dollar and seventy-five cents (\$1.75) per hour.
- 4) Effective upon ratification, increase the Professional Development Certification Differential from seventy-five cents (\$0.75) per hour to one dollar and twenty-five cents (\$1.25) per hour.
- 5) Effective upon ratification, add New Year's Eve, Martin Luther King Jr. Day, Juneteenth, and Veteran's Day as recognized holidays.
- 6) Effective upon ratification, increase mileage reimbursement rate from fifty-six cents (\$0.56) per mile to seventy cents (\$0.70) per mile.
- 7) Effective upon ratification, add one hundred and twenty thousand dollars (\$120,000) to the parking fund.
- 8) Effective January 1, 2026, increase the Oregon Homecare Workers Benefit Trust contribution by eight cents (\$0.08) per hour.
- 9) Effective January 1, 2027, increase the Oregon Homecare Workers Benefit Trust contribution by four cents (\$0.04) per hour.
- 10) Effective January 1, 2026, increase the Oregon Homecare Supplemental Trust contribution by twenty-five cents (\$0.25) per hour.
- 11) Effective January 1, 2027, increase the Oregon Homecare Supplemental Trust contribution by eleven cents (\$0.11) per hour.
- 12) Effective January 1, 2027, establish a one dollar (\$1.00) per hour differential for Personal Care Attendants who receive Mental Health Enhanced training and who serve an individual with a complex behavioral diagnosis as assessed by an independent qualified agent.

SECTION I	General Fund	Lottery Funds	Other Funds	Federal Funds	Total Funds
2025-2027 Cost:	64,756,830	-	-	114,129,438	178,886,268
Roll-up Cost:	52,961,869	-	-	93,341,637	146,303,506
2027-2029 Cost:	117,718,699	-	-	207,471,075	325,189,774

SECTION J

Implements the agreement with the American Federation of State, County, and Municipal Employees (AFSCME) for the Licensed and Registered Child Care Providers.

- 1) Effective January 1, 2026, increase rates for providers in Rate Zone A to be equivalent to the sixty-fifth (65th) percentile based on the 2024 Western Oregon University Market Price Study.
- 2) Effective January 1, 2026, increase rates for providers in Rate Zones B and C to be equivalent to the eightieth (80^h) percentile based on the 2024 Western Oregon University Market Price Study.
- 3) Effective January 1, 2027, increase rates for providers in Rate Zones B and C to be equivalent to thirty-five percent (35%) of the sixty-fifth (65th) percentile for Rate Zone A based on the 2024 Western Oregon University Market Price Study.
- 4) Effective upon ratification, contribute up to a maximum of two hundred and forty-five thousand dollars (\$245,000) to administer enrollment in telehealth benefits.

SECTION J	General Fund	Lottery Funds	Other Funds	Federal Funds	Total Funds
2025-2027 Cost:	11,234,233	-	-	3,771,487	15,005,720
Roll-up Cost:	12,352,615	-	-	4,340,105	16,692,720
2027-2029 Cost:	23,086,848	-	-	8,111,592	31,198,440