

**ASHLAND SCHOOL DISTRICT NO. 5
ASHLAND, OR
RESOLUTION NO. 2025-26 B-5 ADOPTING THE 2026-2027 BUDGET**

RESOLUTION ADOPTING THE 2026.2027 BUDGET

BE IT RESOLVED, That the Board of Directors of Ashland School District No. 5 hereby adopts the budget for 2026.2027 in the sum of **\$75,224,986** now on file in the District Administration Office, 885 Siskiyou Blvd, Ashland, OR 97520

RESOLUTION-MAKING APPROPRIATIONS

BE IT HEREBY RESOLVED, That for the fiscal year beginning July 1, 2026, the amounts shown below are hereby appropriated for the purposes indicated within the funds lists:

GENERAL FUND (100)

1000 Instruction	\$ 23,364,066
2000 Support Services	\$ 16,670,116
3000 Enterprise and Community	\$ 12,939
4000 Facilities	\$ -
5100 Debt Service	\$ 1,031,982
5200 Transfer of Funds	\$ 270,000
6000 Contingency	\$ 750,000
Total Appropriations	\$ 42,099,102
7000 Unappropriated Ending Fund Balance	\$ 2,243,617

SPECIAL REVENUE FUNDS (200)

1000 Instruction	\$ 4,138,417
2000 Support Services	\$ 2,421,662
3000 Enterprise and Community	\$ 1,490,531
4000 Facilities	\$ 25,525
5000 Transfer of Funds	\$ -
Total Appropriations	\$ 8,076,135
7000 Unappropriated Ending Fund Balance	\$ -

DEBT SERVICE (300)

5000 Other Uses (Debt Service)	\$ 8,598,650
Total Appropriations	\$ 8,598,650
7000 Unappropriated Ending Fund Balance	\$ 261,350

CAPITAL PROJECTS FUND (400)

1000 Instruction	\$ -
2000 Support Services	\$ 239,621
4000 Facilities/Acquisition	\$ 3,694,862
5000 Other Uses	\$ -
6000 Contingencies	\$ 2,594,001
Total Appropriations	\$ 6,528,484
7000 Unappropriated Ending Fund Balance	\$ -

INTERNAL SERVICE FUNDS (600)

2000 Support Services	\$ 7,081,098
5000 Other Uses	\$ 25,000
6000 Contingency	\$ -
Total Appropriations	\$ 7,106,098
7000 Unappropriated Ending Fund Balance	\$ -

TRUST & AGENCY FUNDS (700)

1000 Instruction	\$ -
2000 Support Service	\$ -
3000 Enterprise and Community	\$ 311,550
5000 Other Users	\$ -
Total Appropriations	\$ 311,550
7000 Unappropriated Ending Fund Balance	\$ -

TOTAL APPROPRIATIONS ALL FUNDS	\$ 72,720,019
TOTAL UNAPPROPRIATED ENDING FUND BALANCE - ALL FUNDS	\$ 2,504,967
TOTAL ADOPTED BUDGET	\$ 75,224,986

RESOLUTION IMPOSING THE TAX

BE IT RESOLVED, that the following ad valoren property taxes are hereby imposed for tax yer 2026.2027 upon the assessed value of all taxable property within the District:

- (1) At the rate of \$4.1601 per \$1,000 of assessed value for the permanent rate tax
- (2) At the rate of \$1.29 per \$1,000 of assessed value for local option tax
- (3) In the amount of \$9,149,000 for debt service of general obligation bonds

RESOLUTION CATEGORIZING THE TAX

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

Subject to Education Limitation	
Permanent Tax	\$4.1601/\$1,000
Local Option Tax	\$1.29/\$1,000
Excluded From Limitation	
General Obligation Debt Service	\$9,149,000

ATTEST:

CLERK

DATE

CHAIRMAN