

ASHLAND SCHOOL DISTRICT NO. 5
ASHLAND, OR
RESOLUTION NO. 2024.2025 B-3

RESOLUTION ADOPTING THE 2025.2026 BUDGET

BE IT RESOLVED, That the Board of Directors of Ashland School District No. 5 hereby adopts the budget for 2025.2026 in the sum of **\$90,721,059** 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, 2025, the amounts shown below are hereby appropriated for the purposes indicated within the funds lists:

GENERAL FUND (100)

1000 Instruction	\$ 22,968,258
2000 Support Services	\$ 15,753,817
3000 Enterprise and Community	\$ 4,900
4000 Facilities	\$ -
5100 Debt Service	\$ 10,220,000
5200 Transfer of Funds	\$ 650,000
6000 Contingency	\$ 2,000,000
Total Appropriations	\$ 51,596,975
7000 Unappropriated Ending Fund Balance	\$ 1,235,453

SPECIAL REVENUE FUNDS (200)

1000 Instruction	\$ 3,709,456
2000 Support Services	\$ 2,388,737
3000 Enterprise and Community	\$ 1,283,100
4000 Facilities	\$ 40,000
5000 Transfer of Funds	\$ -
Total Appropriations	\$ 7,421,293
7000 Unappropriated Ending Fund Balance	\$ -

DEBT SERVICE (300)

5000 Other Uses (Debt Service)	\$ 8,480,400
Total Appropriations	\$ 8,480,400
7000 Unappropriated Ending Fund Balance	\$ -

CAPITAL PROJECTS FUND (400)

1000 Instruction	\$ -
2000 Support Services	\$ 396,515
4000 Facilities/Acquisition	\$ 7,065,009
5000 Other Uses	\$ -
6000 Contingencies	\$ 3,000,000
Total Appropriations	\$ 10,461,524
7000 Unappropriated Ending Fund Balance	\$ -

INTERNAL SERVICE FUNDS (600)

2000 Support Services	\$ 10,342,014
5000 Other Uses	\$ 25,000
6000 Contingency	\$ 859,650
Total Appropriations	\$ 11,226,664
7000 Unappropriated Ending Fund Balance	\$ -

TRUST & AGENCY FUNDS (700)

1000 Instruction	\$ -
2000 Support Service	\$ -
3000 Enterprise and Community	\$ 285,000
5000 Other Users	\$ -
Total Appropriations	\$ 285,000
7000 Unappropriated Ending Fund Balance	\$ 13,750

TOTAL APPROPRIATIONS ALL FUNDS \$ 89,471,856

TOTAL UNAPPROPRIATED
ENDING FUND BALANCE - ALL FUNDS \$ 1,249,203

TOTAL ADOPTED BUDGET **\$ 90,721,059**

RESOLUTION IMPOSING THE TAX

BE IT RESOLVED, that the following ad valorem property taxes are hereby imposed for tax yer 2025.2026 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 \$8,800,000 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	\$4.601/\$1,000
Local Option Tax	\$1.29/\$1,000

Excluded From Limitation

General Obligation Debt Service	\$8,800,000
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ATTEST:

CLERK

DATE

CHAIRMAN

ASHLAND SCHOOL DISTRICT NO. 5
Adjustments to Approved 2025.2026 Budget

Resources (Revenue)			
	Proposed	Change	Adopted
Fund 105 Fund Raising_Revenue	\$20	-\$40	-\$20 entered as a positive \$20
Fund 110 Fees_Revenue	\$2	-\$4	-\$2 entered as a positive \$2
Fund 295 Donations_Revenue	\$29,817	-\$59,634	-\$29,817 entered as a positive \$29,817
	\$29,839	-\$59,678	-\$29,839

Increase in Resources

Requirements (Expenditures)			
Fund 105 Fund Raising_Expense	\$0.00	\$20.00	\$20.00
Fund 110 Fees_Expense	\$0.00	\$2.50	\$2.50
Fund 295 Donations_Expense	\$0.00	\$29,817.00	\$29,817.00
	\$0.00	\$29,839.50	\$29,839.50

Increase in Requirements **\$29,839.50**

ALL FUNDS			
	Approved	Adopted	Change
Fund 100	\$52,114,220	\$52,114,220	\$0
Fund 105	\$429,818	\$429,838	\$20
Fund 110	\$288,368	\$288,370	\$2
Fund 200 Consolidated	\$7,391,476	\$7,421,293	\$29,817
Fund 301	\$8,480,400	\$8,480,400	\$0
Fund 400 Consolidated	\$10,461,524	\$10,461,524	\$0
Fund 600 Consolidated	\$11,226,664	\$11,226,664	\$0
Fund 700 Consolidated	\$298,750	\$298,750	\$0
	\$90,691,220	\$90,721,059	\$29,839

Revenue		Expense
105.0000.1920.007.637.407.036	\$20.00	105.1131.0410.007.637.407.036
110.0000.1740.007.000.407.000	\$2.00	110.2230.0640.007.000.407.000
295.0000.1920.001.000.000.001	\$29,817.00	295.1111.0460.001.000.000.001