

# **ASHWOOD SCHOOL DISTRICT #8**

(COUNTY OF JEFFERSON, JEFFERSON CO. SCHOOL DIST. 8)  
18624 NE Main St.  
Ashwood, Oregon 97711

## **2022-2023**

## **Adopted Budget**

FOR INFORMATION CONTACT: Lynnsay Jacobs at [clerk@ashwood.k12.or.us](mailto:clerk@ashwood.k12.or.us)

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### **Budget Meeting Agenda for April 13, 2022, 5:00 PM**

#### **Jody Holmes-Board Chair: Welcome**

- Pledge
- Introductions of School Board, Staff and Budget Committee
- No Public Comment on the budget will be taken until April 28, 2022

#### **Turn over to Budget Officer/Lynnsay Jacobs**

- Review of Calendar
- Budget Notices in Madras Pioneer

#### **Jody Holmes: Entertains nominations for Budget Committee Chair**

- Once the election for Chair is completed, the new Chair will do the Vice Chair Election and run the rest of the meeting.

#### **Budget Chair Duties for this Meeting:**

- Election of Vice Chair
- Ask to receive the Budget Message from the Budget Officer
- Turn meeting over to Budget Officer who will review:
  - Present Proposed Budget
  - Answer questions

**\*Go through the budget, making adjustments after discussion**

Topic: Ashwood School District's First Budget Meeting: Zoom Option

Time: Apr 13, 2022 05:00 PM Pacific Time (US and Canada)

<https://us02web.zoom.us/j/82845534553?pwd=ZDk2S2hLakxqWTBQdGpiakZoUUQ2UT09>

Core Values and Goals

Goal 1 Ashwood School District will improve students' educational, physical, and mental well- being in our community.

We put kids first: All of Ashwood School District’s decisions fundamentally address the questions: Will this decision be best for the children we serve; Will it increase access and lower barriers to the success of all our students?

Goal 2 Ashwood School District will recruit, support, and retain an outstanding, engaged, professional, and diverse workforce to provide excellent services.

We take care of each other: At Ashwood School we put relationships at the center of all we do. We are caring, supportive, and model professional learning to continually improve as an organization and as individuals. We believe that collaboration is central to all the work we do and investing in those relationships is critical to improving the outcomes for those we serve.

Goal 3 We are innovative and responsive to the need of those we serve: At Ashwood School we listen to and meet the needs of our community. We efficiently and effectively respond to data. We are nimble and embrace innovation through flexibility, idea testing, risk-taking and empowering those closest to the work.

Budget Development Process

A budget is prepared and legally adopted for each governmental fund type on the modified accrual basis of accounting in the main program categories required by Oregon Local Budget Law. The budgets for all budgeted funds are adopted on a basis consistent with generally accepted accounting principles (**GAAP**), except that capital outlay expenditures, including items below the District's capitalization level, are budgeted by function in the governmental fund types.

The District begins its budgeting process by appointing Budget Committee members in early fall. Budget recommendations are developed by management through the spring, with the Budget Committee meeting and approving the budget document spring. Public notices of the budget hearing are generally published in April, and the hearing is held in May. The budget is adopted, appropriations are made and the tax levy is declared no later than June 30. Expenditure budgets are appropriated at the major function level (instruction, support services, debt service, contingency, and transfers) for each major funding group. Expenditure appropriations may not legally be over expended, except in the case of grant receipts, which could not be reasonably estimated at the time, the budget was adopted.

Budget Committee Members of the Public

Position 1: Dani Cowdrey

Position 2: Brant Bertram

Position 3: Jan Ledbetter

Budget Committee Members of the School Board

Chair: Jody Holmes


Vice Chair: Shantell Johnson

Board Member: Ed Jackson

Board Member: Taasha Cooper

Board Member: Ken Ledbetter, Sr.

**BUDGET CALENDER 2022**

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1. Appoint budget officer and budget committee.....**Feb/March 2022**
  2. Prepare proposed Budget.....**Mar/Apr, 2022**
  3. Publish 1st Notice of the First Meeting of the Budget Committee.....**March 30 , 2022**
  4. Publish 2nd Notice of the First Meeting of the Budget Committee..... **April 6, 2022**
  5. Budget Committee Meeting.....**April 13, 2022**
  6. 2<sup>nd</sup> budget committee meeting.....**April 28, 2022**
  7. Publish notice of budget hearing.....**April 29, 2022**
  8. Regular Board Meeting.....**May 12, 2022**
    - a. Public hearing on the FY 22/23 budget (ORS 294.453)
    - b. Adopt resolutions to adopt the budget, make appropriations, categorize and impose taxes.
  9. Submit tax certification form, resolutions and Budget Document to the Jefferson County Assessor/clerk  
.....**July 14, 2022**
  10. Submission of the electronic budgeted revenues and expenditures to the Oregon Department of  
Education.....**August 11, 2022**

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## BUDGET MESSAGE 2022-2023

The Ashwood School Board and staff have worked diligently throughout the 2021-2022 school year to maintain compliance with the ever-changing requirements from both the Oregon Department of Education and the Federal Department of Education. Board members have transcended many challenges and continue to lead the District in a positive direction.

We are pleased to present the Proposed 2022-2023 Budget for Ashwood School District. This document represents the hard work and dedication of your Head Teacher and support staff who have worked closely with the community and School Board to prepare a budget appropriate for our small school.

Ashwood School District No. 8 is responsible for the education of students from kindergarten through grade eight and for furnishing transportation (either by bus, van, or contracted service) for students whose residence is located one or more miles from the Ashwood School or its designated bus routes. As proposed, the 2022-2023 budget will fulfill this responsibility by providing for the operation of an elementary school in Ashwood and for the tuition and transportation of the upper grades to Culver School District.

The Ashwood School District faces considerable changes to the budget for the coming year which are reflected in the Proposed Budget presented at this time. It has been a challenging year for the Ashwood School with issues arising from malfunctioning HVAC system, lead levels in the water and potential future renovation that may result from our Facilities Assessment. The Student Success Act has provided an opportunity for the District to engage with the community as areas of improvement for the District are identified and plans to address those needs are made.

The Ashwood School District has received grants for a Facilities Assessment, Environmental Assessment (includes Radon testing, asbestos, water testing), and a Long-Range Planning Assessment. The Facilities Assessment identified improvements related to energy efficiency, ADA compliance, toilet remodeling, and metal roof/storm water management. The replacement of the school's HVAC system and all windows that increase air quality and emergency exit options have started the Facilities Long Range upgrade. The testing for elevated radon levels is ongoing and replacement of old plumbing is addressing remediation. It is a priority that school buildings and grounds follow current standards required by both the Federal and State Departments of Education.

Plans are underway to add District Housing for a new Head Teacher and are reflected in the Capital Outlay portion of the budget. Providing budget changes to accommodate the hiring of a new teacher have been reflected in this document for your consideration. This is a challenge the Ashwood School District has not faced in a long time. Our goals remain the same and continue to provide a creative and innovative education for our students.

The students of the District are still benefitting immeasurably from the school being open during the continued COVID-19 pandemic. Using grant funding to aid in the additional costs, program grants supplying state of the art computers, programming, library materials, music, instrument instruction, and facility upgrades, as well as field trips when possible has enriched our education program.

The estimate of Revenues and Expenditures, as submitted in this Proposed Budget, are based on figures available at this time and are subject to change.

We welcome public comment, suggested needs and goals from the Board in hopes of finalizing a budget document that will satisfy the patrons of the Ashwood School District No. 8.

Respectfully submitted,



Lynnsay Jacobs  
District Clerk  
Ashwood School District #8

# Budgetary Basis of Accounting

The Ashwood School District qualifies as a primary government since it has a separate elected governing body, is a legally separate entity, and is fiscally independent.

Financial statements are prepared in conformity with the accounting principles generally accepted in the United States of America (GAAP) as applied to government unites. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

## Board Policy

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### *District Budget*

The budget committee shall prepare, and the Board shall adopt, a budget for operational and administrative expenses of the District.

The budget will serve as the financial plan of operation for the Ashwood School and will include estimates of expenditures for a given period and purpose, and the proposed means of financing the estimated expenditures. The District may provide that the budget and budget documents be prepared on an annual or biennial basis.

The District budget will be prepared in compliance with federal and state laws and regulations and locally adopted procedures. The District Clerk will be designated as budget officer and he/she or designee will prepare the budget document.

The Board will serve as the District’s budget committee along with three members of the community.

In appointing members, the Board will consider equitable representation of the community. Considerations shall include general location and size.

The term of appointment of a budget committee in the District that prepares an annual budget shall be two years.

As budget officer the District Clerk shall perform, or cause to have performed, the following:

1. Presentation of a budget calendar;
2. Preparation of the proposed budget;
3. Presentation of the budget to the budget committee;
4. Preparation and submission of all resolutions for Board action as necessary to adopt the budget; to make the appropriations; to determine, make and declare the ad valorem property tax amount or rate to be certified to the assessor for the ensuing year; and to itemize and categorize the ad valorem property tax amount or rate as provided in Oregon Revised Statute (ORS) 310.060; -
5. Preparation and filing of all necessary legal notices and reports required by the Local Budget Law.

The fiscal year will extend from July 1 to June 30 inclusive.

The Board will adopt a budget calendar which identifies dates and deadlines required for the legal presentation and adoption of the budget.

Legal Reference(s):

ORS 294.305 to 294.565

ORS 328.542 to 328.745

ORS 334.240

OAR 58 I-024-0206(3){d}

OAR 581-024-0260

OAR 581-024-0262

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## *Fund Balance*

The Board recognizes its responsibility to establish a fund balance in an amount sufficient to:

1. Provide prudent reserves to meet unexpected emergencies and protect against catastrophic events;
2. Meet the uncertainties of state and federal funding;
3. Protect the Ashwood School District from unnecessary borrowing in order to meet cash-flow needs;
4. Help ensure a credit rating that would qualify the District for lower interest costs and greater marketability of bonds that may be necessary in the construction and renovation of District facilities.

Consequently, the Board directs the District Clerk to propose the annual budget with a minimum of 15% of total General Fund revenue as unappropriated ending fund balance.

In determining the unappropriated ending fund balance to approve, the Board will consider a variety of factors including the predictability and volatility of its revenues and expenditures; the availability of resources in other funds as well as the potential drain upon general fund resources from other funds; liquidity; and designations. Such factors will be reviewed annually during the budget planning process.

Legal Reference(s):

ORS 294.311(18)

ORS 294.398

ORS 334.125(7)

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## *Budget Committee*

The District budget committee will consist of the five members of the Board and three members of the public. Terms of the appointed members of a budget committee in the District that prepares an annual budget will be two years. The Board will establish appropriate timelines and procedures for nomination and appointment of budget committee members.

A majority of the constituted committee is required for passing an action item. Majority for a 8-member budget committee is 5. Therefore, if only 5 members are present, a unanimous vote is needed for passing an action item.

### **Presiding Officer and Orientation of Budget Committee**

- I. Organization: The budget committee will hold its first regular organizational meeting on a day set by the Board. A presiding officer shall be elected from among its members at this meeting. Such meeting may be prior to or on the date the budget message and document are presented.
2. Background Information: Budget committee members will be provided with data for the ensuing year, such as the Board's educational plan, and other pertinent material bearing on the preparation of a budget.

### **Meetings of the Budget Committee**

The budget committee shall hold one or more meetings to receive the budget message, the budget document and to provide members of the public with an opportunity to ask questions about and comment on the budget document. The budget officer shall announce the time and place for all meetings, as provided by law. All meetings of the budget committee are open to the public. Minutes shall be taken, made available and retained in accordance with the Public Meetings Law.

**Function of the Budget Committee**

It is the function of the budget committee to prepare budget estimates for the District’s own expenses and for its operational and administrative as previously determined by the Board. No new program should be considered for the budget estimate that has not previously been submitted to the Board and approved as a part of the educational plan. The budget committee will determine levels of spending but will not determine programs.

**Final Action**

The budget committee will approve an estimated budget document for submission to the Board.

Legal Reference(s):

ORS 174.130

ORS 192.610 to 192.710

ORS 294.305 to 294.565

ORS 334.240

OAR 581-024-0262

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***Budget Transfer Authority***

The adopted budget is a financial plan which may be subject to change as a result of circumstances or events occurring during the ensuing budget period. All appropriation transfers shall be authorized when completed by the official resolution of the Board. The authorizing resolution must state the need for the transfer, its purpose, and the amount of the transfer.

Legal Reference(s): ORS

294.463

**Fund Types**

The Oregon Department of Education adopts a chart of accounts used by school districts and education service districts in Oregon to clarify revenues and expenditures and allow for valid comparisons of revenue and expenditures across all Oregon schools and districts. Oregon's chart of accounts is defined in the [Program Budgeting and Accounting Manual \(PBAM\)](#), which is produced by the School Finance Department and reviewed with assistance of Oregon School Business Officials. A primary emphasis of the manual is to define account classifications that provide meaningful financial management information to users of financial information while conforming to Generally Accepted Accounting Principles (**GAAP**), a minimum standard and guideline for financial accounting and reporting.

Governmental accounting systems are organized and operated on a fund basis. A fund is a fiscal accounting entity with self-balancing accounts set aside to carry out a specific activity or to meet certain objectives in accordance with a specific regulation. The requirements and resources of a fund must always balance. Every budget has at least one fund (commonly called the General Fund) which is used for everyday operation of the local government. 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.



The District reports the following major governmental funds:

- General Fund
- Special Revenue Fund
- Debt Service Fund

FUND	CLASSIFICATION	FUND	COMPONENTS
	General Fund		Accounts for all financial resources of the district except those required to be accounted for in another fund.
	Special Revenue Fund		Accounts for the proceeds of specific revenue sources (other than expendable trusts or major capital projects) that are legally restricted to expenditure for specified purposes.
	Debt Service Fund		Accounts for the accumulation of resources for, and the payment of, general long-term debt, principal, and interest.

Resources

Resources or revenues collected by the ESD are first classified by fund and then by source:

SOURCE		SOURCE DESCRIPTION
1000	Revenue from Local Sources	Revenues from Local Sources include taxes levied by the District, revenue from the appropriations of other local governments, tuition, transportation fees, earnings on investments, food service revenues, extracurricular activity revenue, and other similar sources.
2000	Revenue from Intermediate Sources	Revenue received as grants by the District and revenue received from city and county income taxes are categorized here.
3000	Revenue from State Sources	State School Fund revenues are recorded here as well as all other restricted and unrestricted grants- in-aid received from state funds.
4000	Revenue from Federal Sources	All restricted and unrestricted revenue received from the federal government directly or through the state or through immediate agencies.
5000	Other Sources	Other sources of revenue include beginning fund balances, sale or compensation for the loss of fixed assets, long-term debt financing, and interfund transfers.

## Requirements

### Function

Function describes the type of activity that is carried out.

FUNCTION	TYPE	FUNCTION DESCRIPTION
<b>1000</b>	Instruction	Activities dealing directly with the teaching of students, or the interaction between teacher and students. Teaching may be provided for students in a school classroom, in another location such as a home or hospital, or in other learning situations such as those involving co-curricular activities.
<b>2000</b>	Support Services	Support services are those services which provide administrative, technical, personal (such as guidance and health), and logistical support to facilitate and enhance instruction.
<b>3000</b>	Enterprise and Community Services	Activities concerned with operations that are financed and operated in a manner similar to private business enterprises where the stated intent is that the costs of providing goods and services to the students or general public are financed or recovered primarily through user charges and community programs.
<b>4000</b>	Facilities Acquisition and Construction	Activities concerned with the acquisition of land and buildings; major remodeling and construction of buildings and major additions to buildings; initial installation or extension of service systems and other built-in equipment; and major improvements to sites.
<b>5000</b>	Other Uses	Activities included in this category are servicing the debt of a District, conduit-type transfers from one fund to another fund and apportionment of funds by Education Service District (ESD).
<b>6000</b>	Contingency	Expenditures which cannot be foreseen and planned in the budget process because of an occurrence of an unusual or extraordinary event.
<b>7000</b>	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 of the fund. No expenditure shall be made from the unappropriated ending fund balance in the year in which it is budgeted.

# Objects

With each function, the estimates of line-item expenditures are detailed by object. An object is the service or commodity purchased.

OBJECT	TYPE	OBJECT DESCRIPTION
100	Salaries	Amounts paid to employees of the District who are considered to be in positions of a permanent nature or hired temporarily, including personnel substituting for those permanent positions. This includes gross salary for personal services rendered while on the payroll of the District.
200	Associated Payroll Costs	Amounts paid by the District on behalf of employees; these amounts are not included in the gross salary, but are over and above. Such payments are fringe benefit payments, and, while not paid directly to employees, nevertheless are part of the cost of salaries and benefits. Examples are: (1) group health or life insurance, (2) contributions to public employees' retirement system, (3) social security, (4) workers' compensation, and (5) unemployment insurance.
300	Purchased Services	Services which (by their nature) can be performed only by persons or firms with specialized skills and knowledge. While a product may or may not result from the transaction, the primary reason for the purchase is the service provided. Examples include: architects, engineers, auditors, dentists, medical doctors, lawyers, consultants, teachers, and accountants.
400	Supplies and Materials	Amounts paid for material items of an expendable nature have a useful life of one year or less, or that have a value of less than \$5,000.
500	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.
600	Other Objects	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.
700	Transfers	This object category does not represent a purchase. Included here are transactions for interchanging money from one fund to the other and for transmitting flow-through funds to the recipient (person or agency).
800	Other Uses	These are amounts set aside for contingency and reserve for next year.

**ASHWOOD SCHOOL DISTRICT #8**  
**Budget 2022-2023 Revenue**

	A	B	C	D	F	H	I	K	L	M
1										
2			ACTUAL	ACTUAL	Actual	APPROVED	ADOPTED	PROPOSED	APPROVED	ADOPTED
3	NUMBER	DESCRIPTION	2018-19	2019-20	2020-21	2021-2022	2021-2022	2022-2023	2022-2023	2022-2023
4	INCOME									
5										
6	100/1510	Interest on Investments	2,000.00	3,000.00	2,893.47	4,000.00	4,000.00	5,000.00	5,000.00	5,000.00
7	100/1960	Recovery Prior Year Expenses	-	1,172.00	-			0.00	0.00	0.00
8	100/1920	Contributions from Private Source	-	-				0.00	0.00	0.00
9	100/2101	County School Fund	300.00	300.00	2,111.35	300.00	300.00	2,000.00	2,000.00	2,000.00
10	100/3101	State School Fund (SSF)	290,254.00	305,382.00	366,517.65	383,765.00	383,765.00	392,048.40	392,048.40	392,048.40
11	100/3103	Common School Fund	881.00	1,000.00	546.00	1,418.06	1,418.06	1,317.00	1,317.00	1,317.00
12	100/3200	Restricted Funds Scholarship	-	-	-	7,475.00	7,475.00	7,800.00	7,800.00	7,800.00
13	100/5200	Restricted Funds Vehicle Replacement -Transportation Grant			36,035.10	29,691.00	29,691.00	40,000.00	40,000.00	40,000.00
14	100/5400	Beginning Fund Balance	305,238.00	302,887.00	307,445.75	553,546.00	553,546.00	580,000.00	580,000.00	580,000.00
15	TOTAL FUND 100		598,673.00	613,741.00	715,549.32	984,070.00	984,070.00	1,028,165.40	1,028,165.40	1,028,165.40
16										
17	200 SPECIAL FUNDS									
18	200/	CDL Grant			65118.61					
19	200/1220	Restricted Revenue-IDEA Grant				4,000.00	4,000.00	4,000.00	4,000.00	4,000.00
20	200/3299	Restricted Grants (TAP)	-	60,000.00	21,751.00	-	-	0.00	0.00	0.00
21	200/3299	Media Grant (expended at close of 21.22)	3,875.00	3,356.00	3,356.00	2,464.00	2,464.00	0.00	0.00	0.00
22	232/3299	ESSER II GRANT				140,000.00	140,000.00	6,499.00	6,499.00	6,499.00
23	233/3299	ESSER III GRANT						28,000.00	28,000.00	28,000.00
24	200/4300	Restricted Rev Direct from Fed (REAP)	35,676.00	21,858.00	15,800.00	21,320.00	21,320.00	19,852.00	19,852.00	19,852.00
25	200/4300	Prior Year Restricted Rev Direct from Fed (ESSER I)			394.00	10,000.00	10,000.00			
26	200/5200	Interfund Transfer (Bus Depreciation Grant)	58,670.00	63,300.00		-	-			
27	200/5400	Scholarship Beginning Fund Balance		9,343.00	9,344.00					
28	251/3299	Student Investment Account				-	-	0.00		
29	TOTAL FUND 200	200/251	98,221.00	148,514.00	50,645.00	177,784.00	177,784.00	58,351.00	58,351.00	58,351.00
30										
31										
32	GRAND TOTAL		696,894.00	762,255.00	766,194.32	1,161,854.00	1,161,854.00	1,086,516.40	1,086,516.40	1,086,516.40

ASHWOOD SCHOOL DISTRICT #8  
INSTRUCTION EXPENDITURES

	A	B	C	D	E	G	H	I	K	L	M
2		DESCRIPTION	2018-19	2019-20	2020-2021	2021-2022	2021-2022	2021-2022	PROPOSED	APPROVED	ADOPTED
3	ACCOUNT	FUND 100	ACTUAL	ACTUAL	ACTUAL	PROPOSED	APPROVED	ADOPTED	2022-2023	2022-2023	2022-2023
4	NUMBER	1000 INSTRUCTION									
5	100/1111/111	Salaries/Teacher	34,333.00	39,000.00	42,900.00	58,000.00	60,000.00	60,000.00	73,000.00	73000.00	73000.00
6	100/1111/140	Mileage reimbursement - Teacher out of District			-	5,000.00			4,500.00	4500.00	4500.00
9	100/1111/210	PERS based upon \$60,000	4,347.00	14,300.00	11,581.11	24,000.00	24,000.00	24,000.00	29,200.00	24090.00	24090.00
10	100/1111/220	Social Security	2,626.00	3,000.00	2,458.30	4,000.00	4,000.00	4,000.00	4,500.00	4500.00	4500.00
11	100/1111/230	Other Required Costs (Medicare)	184.00	500.00	574.93	2,000.00	2,000.00	2,000.00	1,500.00	1500.00	1500.00
12	100/1111/231	WBF-Workmans comp	102.00	500.00	30.56	700.00	700.00	700.00	500.00	500.00	500.00
13	100/1111/232	Unemployment/FUTA & SUTA	-	2,000.00	3,430.93	2,000.00	2,000.00	2,000.00	3,500.00	3500.00	3500.00
14	100/1111/240	Contractual Employee Benefits/Insurance	25,292.00	35,450.00	23,190.13	37,000.00	37,000.00	37,000.00	37,000.00	37000.00	37000.00
15	100/1111/112	Classified Salaries EA-Aid/ 2021 fy paid from SIA		5,000.00	4,030.00				6,000.00	6000.00	6000.00
16	100/1111/230	Ed Assistant (EA) Payroll expenses			643.74				1,000.00	1000.00	1000.00
17	100/1111/121	Substitute Licensed	-	2,000.00	1,315.76	4,000.00	4,000.00	4,000.00	6,000.00	5000.00	5000.00
18	100/1111/310	Instructional Services (See ESSER III)	2,195.00	3,000.00	-	-	-	-			
19	100/1111/410	Supplies	1,743.00	6,000.00	1,498.69	6,000.00	6,000.00	6,000.00	4,000.00	4000.00	4000.00
20	100/1111/420	Text Books/elementary	2,992.00	6,000.00	627.32	6,000.00	6,000.00	6,000.00	4,000.00	4000.00	4000.00
21	100/1111/470	Computer Software	1,687.00	2,000.00	3,025.83	5,000.00	5,000.00	5,000.00	3,000.00	3000.00	3000.00
22	100/1111/480	Computer Hardware	2,750.00	1,000.00	521.50	5,000.00	5,000.00	5,000.00	5,000.00	3000.00	3000.00
23	100/1111/340	Travel, Student Out of District (Field Trips)	143.00	3,000.00	240.80	7,000.00	7,000.00	7,000.00	5,000.00	3000.00	3000.00
24	100/1111/???	Elementary Students with Disabilities	-	2,000.00	-	2,000.00	2,000.00	2,000.00	1,500.00	1500.00	1501.00
25	100/1121/371	Tuition Middle School	8,037.00	30,000.00	35,376.00	40,000.00	40,000.00	40,000.00	30,000.00	30000.00	30000.00
26	100/1121/410	Middle School Supplies	-	500.00	-	500.00	500.00	500.00	500.00	500.00	500.00
27	100/1121/420	Middle School Textbooks	9.00	1,000.00	-	1,000.00	1,000.00	1,000.00	1,000.00	1000.00	1000.00
28	100/1121/470	Middle School Computer Software	-	500.00	-	500.00	500.00	500.00	500.00	500.00	500.00
29	100/1121/480	Middle School Computer Hardware	-	500.00	49.30	500.00	500.00	500.00	500.00	500.00	500.00
30	100/1121/???	Middle School Students with Disabilities	-	2,000.00	-	2,000.00	2,000.00	2,000.00	2,000.00	2000.00	2000.00
31	100/1131/371	Tuition High School			11,792.00				10,000.00	10000.00	10000.00
32											
33	TOTAL INSTRUCTION		86,440.00	159,250.00	147,960.64	217,200.00	209,200.00	209,200.00	233,700.00	223,590.00	223,591.00

**Ashwood School District Budget 2022-2023**

**Support Services 1**

	A	B	C	D	F	G	H	I	K	L	M
1											
2	<b>ACCOUNT</b>	<b>DESCRIPTION</b>	<b>ACTUALS</b>	<b>ACTUALS</b>	<b>AUCTUAL</b>	<b>PROPOSED</b>	<b>APPROVED</b>	<b>ADOPTED</b>	<b>PROPOSED</b>	<b>APPROVED</b>	<b>ADOPTED</b>
3	<b>NUMBER</b>	<b>2000 SUPPORT SERVICES page 1</b>	<b>2018-19</b>	<b>2019-20</b>	<b>2020-2021</b>	<b>2021-2022</b>	<b>2021-2022</b>	<b>2021-2022</b>	<b>2022-2023</b>	<b>2022-2023</b>	<b>2022-2023</b>
4											
5	100/2130/310	Nurse Services	-	400.00	250.00	600.00	600.00	600.00	600.00	600.00	600.00
6	100/2130/310	Professional Services	100.00	600.00	100.80	600.00	600.00	600.00	600.00	600.00	600.00
7	100/2130/410	Health Services Supplies	264.00	500.00	262.58	500.00	3,000.00	3,000.00	3,000.00	1500	1500
8	100/2210/312	Improve Instructional Staff-Evaluation	-	3,000.00	1,375.00	3,000.00	3,000.00	3,000.00	3,500.00	3,500.00	3,500.00
9	100/2220/430	Education Media Services	779.00	1,000.00	2,329.92	1,000.00	1,000.00	1,000.00	1,000.00	2500	2500
10	100/2220/430	Library Books	58.00	1,000.00	55.00	1,000.00	1,000.00	1,000.00	1,000.00	500	500
11	100/2220/440	Periodicals	-	500.00	45.00	500.00	500.00	500.00	500.00	500.00	500.00
12	100/2220/460	Audio Visual	-	500.00	263.99	500.00	500.00	500.00	500.00	500.00	500.00
13	100/2220/313	Student Services	535.00	1,000.00		1,000.00	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00
14	100/2220/470	Computer Software- (This is Visions 2520-470) powerschool	-	-	263.99	6,000.00	15,000.00	15,000.00	1,500.00	1,500.00	1,500.00
15	100/2220/480	Computer Hardware	-	-		2,500.00	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00
16	100/2230/111	Salaries, District Testing Coordinator	-	12,000.00	13,000.00	1,500.00	1,500.00	1,500.00	2,000.00	2,000.00	2,000.00
17	100/2230/111	Salaries, District Tester	-	-		3,200.00	3,200.00	3,200.00	2,000.00	2000	2000
18	100/2520/670	Payroll Expense/Penny DTT				300.00	300.00	300.00	300.00	300.00	300.00
19	100/2240/230	Other Required Costs (Admin Payroll)	-	1,000.00	293.81	1,000.00	1,000.00	1,000.00	0.00	0.00	0.00
20	100/2240/310	Administration Professional Development	1,042.00	3,000.00		3,000.00	3,000.00	3,000.00	2,000.00	2000	2000
21	100/2310/388	Board Services Election Services	100.00	500.00	11.04	500.00	500.00	500.00	500.00	500.00	500.00
22	100/2310/410	Supplies School Board	-	2,000.00	1,063.41	3,000.00	3,000.00	3,000.00	2,000.00	2000	2000
23	100/2310/350	Board Services Advertising	1,162.00	2,000.00	200.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
24	100/2310/640	Dues and Fees	535.00	2,000.00	1,375.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
25	100/2310/382	Legal				15,000.00	15,000.00	15,000.00	15,000.00	15,000.00	15,000.00
26	100/2310/383	Surveying				5,000.00	5,000.00	5,000.00	15,000.00	10000	10000
27	100/2522/354	Advertising- Budget Advertisments	970.00	1,500.00	1,019.45	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
28	100/2525/112	Salaries Accounting Clerk			9,979.00	6,480.00	6,480.00	6,480.00	18,000.00	18,000.00	18,000.00
29	100/2525/220	Payroll Expense/Medicare			11.95	300.00	300.00	300.00	600.00	600.00	600.00
30	100/2525/231	WBF			60.87				300.00	300.00	300.00
31	100/2525/220	Social Security			208.32	1,500.00	1,500.00	1,500.00	1,600.00	1,600.00	1,600.00
32	100/2525/232	Unemployment/FUTA & SUTA			361.19	2,000.00	2,000.00	2,000.00	500.00	500.00	500.00
33	100/2520/210	PERS									
34	100/2525/381	Audit services	6,650.00	7,000.00	8,450.00	10,000.00	10,000.00	10,000.00	12,000.00	12000	12000
35	100/2524/410	Supplies Payroll	38.00	500.00	20.11	500.00	500.00	500.00	500.00	500.00	500.00
36	100/2520/470	Computer Software (Visions & Quickbook Maint.)	1,482.00	1,500.00	373.90	1,500.00	1,500.00	1,500.00	3,500.00	3,500.00	3,500.00
37	100/2520/112	Classified Clerk Salary	14,571.00	18,600.00	23,791.00	20,500.00	20,500.00	20,500.00	25,000.00	25,000.00	25,000.00
38	100/2520/220	Payroll expenses/Medicare			356.57	4,000.00	4,000.00	4,000.00	800.00	800.00	800.00
39	100/2520/220	Social Security	1,409.00	1,500.00	1,524.64	1,500.00	1,500.00	1,500.00	1,600.00	1,600.00	1,600.00
40	100/2520/231	WBF	-	500.00	9.30	500.00	500.00	500.00	500.00	500.00	500.00
41	100/2520/232	Unemployment/FUTA & SUTA	-	-	135.59	300.00	300.00	300.00	500.00	500.00	500.00
42	100/2520/210	PERS							5,000.00	5,000.00	5,000.00
46											
47	<b>TOTAL SUPPORT SERVICES PAGE 1</b>		<b>29,695.00</b>	<b>62,100.00</b>	<b>72,795.71</b>	<b>125,780.00</b>	<b>140,280.00</b>	<b>140,280.00</b>	<b>134,900.00</b>	<b>129,400.00</b>	<b>129,400.00</b>

**Ashwood School District Budget 2022-2023**

**Support Services 2**

	A	B	C	D	F	G	I	K	M	N	O
1											
2	<b>ACCOUNT</b>	<b>DESCRIPTION</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>PROPOSED</b>	<b>APPROVED</b>	<b>ADOPTED</b>	<b>PROPOSED</b>	<b>APPROVED</b>	<b>ADOPTED</b>
3	<b>NUMBER</b>	<b>SUPPORT SERVICES PAGE 2</b>	<b>2018-19</b>	<b>2019-20</b>	<b>2020-2021</b>	<b>2021-2022</b>	<b>2021-2022</b>	<b>2021-2022</b>	<b>2022-2023</b>	<b>2022-2023</b>	<b>2022-2023</b>
4											
12	100/2520/353	Postage	-	-	74.00	700.00	700.00	700.00	150.00	150.00	150.00
13	100/2520/410	Supplies for office	1,338.00	740.00	856.84	2,000.00	2,000.00	2,000.00	1,200.00	1,200.00	1,200.00
14	100/2520/640	Dues and Fees	291.00	838.00	1,367.49	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00
15	100/2520/652	Fidelity Bonds	100.00	100.00	100.00	200.00	200.00	200.00	200.00	200.00	200.00
16	100/2540/320	Property Services -Repairs/maintenance	9,692.00	1,100.00	15,125.94	70,000.00	70,000.00	70,000.00	10,000.00	10,000.00	10,000.00
17	100/2540/325	Electricity	2,929.00	3,232.00	3,412.61	4,500.00	4,500.00	4,500.00	6,000.00	6,000.00	6,000.00
18	100/2540/326	Fuel for Heat/Propane and heating oil	4,387.00	2,771.00	2,428.73	7,000.00	7,000.00	7,000.00	9,000.00	9,000.00	9,000.00
19	100/2540/351	Telephone	1,872.00	1,454.00	1,785.59	2,400.00	2,400.00	2,400.00	2,500.00	2,500.00	2,500.00
20	100/2540/410	Supplies operation & maintence	2,872.00	3,162.00	1,446.52	3,500.00	3,500.00	3,500.00	2,500.00	2,500.00	2,500.00
21	100/2540/650	Property Insurance (includes auto \$2271))-paid in 201	7,851.00	8,237.00	10,019.00	12,000.00	12,000.00	12,000.00	11,000.00	11000	11000
22	100/2540/320	Other Property Services/Upkeep of Grounds	36.00	842.00	5,303.01	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
23	100/2540/500	Capital Outlay-Bathroom/housing/other	-	44.00		25,000.00	25,000.00	25,000.00	75,000.00	75,000.00	75,000.00
24	100/2540/112	Classified Salary/Custodian	14,500.00	9,000.00	10,629.00	20,800.00	20,800.00	20,800.00	20,000.00	20000	20000
25	100/2540/220	Custodian Medicare			1.45	1,000.00	1,000.00	1,000.00	300.00	300.00	300.00
26	100/2540/231	Custodian WBF	352.00	860.00	0.60	500.00	500.00	500.00	200.00	200.00	200.00
27	100/2540/220	Social Security Custodian	1,109.00	951.00	6.20	2,000.00	2,000.00	2,000.00	800.00	800.00	800.00
28	100/2540/232	Unemployment Custodian/FUTA&SUTA	12.00	58.00	67.13	2,000.00	2,000.00	2,000.00	200.00	200.00	200.00
29	100/2540/122	Substitute Custodian	-	-		1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
30	100/2540/230	Other Required Payroll Costs/Sub Custodian				500.00	500.00	500.00	200.00	200.00	200.00
31	100/2540/231	Sub Custodian WBF				1,500.00	1,500.00	1,500.00	200.00	200.00	200.00
32	100/2540/220	Social Security Sub Custodian				2,000.00	2,000.00	2,000.00	200.00	200.00	200.00
33	100/2540/232	Unemployment Sub Custodian/FUTA&SUTA				2,000.00	2,000.00	2,000.00	200.00	200.00	200.00
34											
35											
36	<b>TOTAL SUPPORT SERVICES PAGE 2</b>		<b>48,939.00</b>	<b>37,263.00</b>	<b>52,624.11</b>	<b>167,600.00</b>	<b>173,900.00</b>	<b>173,900.00</b>	<b>145,350.00</b>	<b>145,350.00</b>	<b>145,350.00</b>

**Ashwood School District Budget 2022-2023**

**Support Services 3**

	A	B	C	D	F	G	H	J	L	M	N
1	ACCOUNT		ACTUAL	ACTUAL	ACTUAL	PROPOSED	APPROVED	ADOPTED	PROPOSED	APPROVED	ADOPTED
2	NUMBER	DESCRIPTION	2018-19	2019-20	2020-2021	2021-2022	2021-2022	2021-2022	2022-2023	2022-2023	2022-2023
3											
4	100/2550/111	Licensed Bus Driver	9,395.00	15,956.00	14,459.80	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00
5	100/2550/210	PERS	5,420.39	683.00	6,155.49	4,500.00	4,500.00	4,500.00	7,500.00	7,500.00	7,500.00
6	100/2550/220	Social Security	720.00	1,185.00	931.45	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
7	100/2550/240	Employee Benefits/INS	30,115.00	(8,192.00)	8,994.36	20,000.00	20,000.00	20,000.00	10,000.00	10,000.00	10,000.00
8	100/2550/220	Medicare	-	273.00	217.84	500.00	-	-	1,000.00	1,000.00	1,001.00
9	100/2550/230	WBF	166.00	1,056.00	2.02	500.00	500.00	500.00	500.00	500.00	500.00
10	100/2550/230	Unemployment/FUTA & SUTA	41.00	41.00	59.38	2,000.00	2,000.00	2,000.00	500.00	500.00	500.00
11	100/2550/121	Substitute Bus Driver	-	1,200.00	2,050.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
12	100/2550/240	Employee Benefits/INS							0.00	0.00	0.00
13	100/2550/230	Other Required Costs/Medicare				500.00	-	-	500.00	500.00	500.00
14	100/2550/230	WBF				500.00	500.00	500.00	250.00	250.00	250.00
15	100/2550/230	Unemployment/FUTA & SUTA				2,000.00	2,000.00	2,000.00	200.00	200.00	200.00
16	100/2550/318	Other Services-Training	939.00	273.00		2,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
17	100/2550/322	Repairs/Maintenance	2,864.00	1,929.00	906.37	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00
18	100/2550/326	Fuel	5,538.00	5,060.00	3,224.49	10,000.00	10,000.00	10,000.00	12,000.00	12,000.00	12,000.00
19	100/2550/650	Auto Insurance							3,000.00	3500	3500
20	100/2550/351	Bus Driver Cell Phone Stipend	266.00	272.00	-	1,000.00	1,000.00	1,000.00	500.00	500	500
21	100/2550/410	Tires, Tire Repair	1,733.00	260.00	2,404.98	4,000.00	4,000.00	4,000.00	4,000.00	2000	2000
22	100/2552/331	Reimburse Student Transport			2,358.28	4,000.00	4,000.00	4,000.00	4,000.00	2000	2000
23	100/2552/590	Capital Outlay/Bus	-	38.00		-	-	-	0.00	0	0
24	100/2550/590	Other Objects-Petty Cash	500.00	500.00		500.00	500.00	500.00	0.00		
25	<b>TOTAL SUPPORT SERVICES PAGE 3</b>		<b>57,697.39</b>	<b>20,534.00</b>	<b>41,764.46</b>	<b>87,000.00</b>	<b>86,000.00</b>	<b>86,000.00</b>	<b>80,950.00</b>	<b>77,450.00</b>	<b>77,451.00</b>
26											
27	<b>TOTAL SUPPORT SERVICES</b>		<b>205,400.00</b>	<b>248,000.00</b>	<b>167,184.28</b>	<b>380,380.00</b>	<b>376,780.00</b>	<b>376,780.00</b>	<b>361,200.00</b>	<b>352,200.00</b>	<b>352,201.00</b>
28											
29	<b>100/3300/374</b>	<b>Other Tuition (Scholarship)</b>	-	-	2,000.00	3,000.00	3,000.00	3,000.00	0.00		
30	<b>100/5400/680</b>	<b>PERS Employer Incentive Fund</b>	-	-	25,000.00	-	-	-	0.00	0.00	0.00
31	<b>100/6000</b>	<b>Contingencies</b>	-	466,617.00	-	144,815.00	190,990.00	190,990.00	50,000.00	50,000.00	50,000.00
32											
33	<b>TOTAL OTHER</b>		<b>-</b>	<b>466,617.00</b>	<b>27,000.00</b>	<b>147,815.00</b>	<b>193,990.00</b>	<b>193,990.00</b>	<b>50,000.00</b>	<b>50,000.00</b>	<b>50,000.00</b>



Ashwood School District Budget 2022-2023

Facility Acquisition Construction

	A	B	C	D	F	G	I	J	L	M	N
1											
2	<b>ACCOUNT</b>		<b>ACTUAL</b>	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>PROPOSED</b>	<b>APPROVED</b>	<b>ADOPTED</b>	<b>PROPOSED</b>	<b>APPROVED</b>	<b>ADOPTED</b>
3	<b>NUMBER</b>	<b>DESCRIPTION</b>	<b>2018-19</b>	<b>2019-20</b>	<b>2020-2021</b>	<b>2021-2022</b>	<b>2021-2022</b>	<b>2021-2022</b>	<b>2022-2023</b>	<b>2022-2023</b>	<b>2022-2023</b>
4	100/4150/520	District Housing	0.00	0.00	0.00	250,000.00	200,000.00	200,000.00	250,000.00	250,000.00	250,000.00
5	100/6000/500	Contingency-Land dispute acquisition							25,000.00	25,000.00	25,000.00
6											
7	<b>Total Facility Acquisition and Construction</b>					<b>250,000.00</b>	<b>200,000.00</b>	<b>200,000.00</b>	<b>275,000.00</b>	<b>275,000.00</b>	<b>275,000.00</b>

Ashwood School District #8  
Special Funds Expenditures

	A	B	C	D	E	G	I	K	M	N	O
1											
2	ACCOUNT		ACTUAL	ACTUAL	Auctual	PROPOSED	APPROVED	ADOPTED	PROPOSED	APPROVED	ADOPTED
3	NUMBER	DESCRIPTION	2018-19	2019-20	2020-2021	2021-2022	2021-2022	2021-2022	2022-2023	2022-2023	2022-2023
4		200 SPECIAL FUNDS									
5	200/1111/111	REAP Salaries-paid for xtra hours from grant				1,000.00	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
6	200/1111/310	REAP Instructional Services	-	4,740.05	503.37	3,000.00	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00
7	200/1111/340	REAP Travel, Student out of Dist	6,726.00	821.00	18,223.39	3,000.00	7,000.00	7,000.00	7,000.00	7,000.00	7,000.00
8	200/1111/410	REAP Consumable Supplies	2,491.00	1,172.00	1,406.19	4,800.00	5,000.00	5,000.00	2,500.00	2,500.00	2,500.00
9	200/1111/420	REAP Supplemental Textbooks		188.00	346.68	1,500.00	2,000.00	2,000.00	1,500.00	1,500.00	1,500.00
10	200/1111/460	REAP Non Consumable Supplies	8,140.00	2,068.00	5,994.00	4,520.00	5,000.00	5,000.00	1,000.00	1,000.00	1,000.00
11	200/1111/470	REAP Computer Software		220.00	1,922.84	1,000.00	1,320.00	1,320.00	1,500.00	1,500.00	1,500.00
12	200/1111/480	REAP Computer Hardware	10,000.00	772.00	808.91	1,500.00	5,000.00	5,000.00	1,892.00	1,892.00	1,892.00
13	200/1000/310	CDL Grant			45,610.00						
14	200/1220/310	Instructional Services-IDEA			3,357.57	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00
15	200/2220/313	Education Media Services/Internet	3,875.00	519.00	2,329.92	3,875.00	-	-			
16	200/2550/320	Fuel		142.00	7,025.00	1,000.00	-	-			
17	200/2552/540	Depreciable Equipment/Vehicles (New Bus)	20,239.00	45,026.00		-	-	-			
18	200/2540/320	Repair of Buildings-TAP grants				-	-	-			
19	200/2540/440	Supplies-TAP grants			1,274.00	-	-	-			
20	200/2540/590	Capital Outlay TAP grants			-	-	-	-			
21	200/2624/349	Planning Services-TAP grant		18,700.00	27,440.00	-	-	-			
22	200/3300/374	Scholarship Fund	-	9,344.00	-	-	-	-	2,000.00	2,000.00	2,000.00
23	231/1111/410	ESSER I Consumable			300.87						
24	231/1111/460	ESSER I Non-Consumable /Elem			63.75						
25	231/1111/470	ESSER I Computer Software			224.41						
26	231/1121/410	ESSER I Consumable Supplies / middle			562.58						
27	231/2130/460	ESSER I Non-Consumable/Health Services			16.98						
28	231/2130/410	ESSER I Consumable Supplies/Health Services			12.98						
29	231/2310/480	ESSER I Board Services-Computer Hardware			1,355.87						
30	231/2540/410	ESSER I Consumable Custodial Supplies			209.42						
31	231/2540/460	ESSER I Non-Consumable Custodial			332.05						
32		ESSER II \$40,000			-				6,499.19	6,499.19	6,499.19
33	232/1111/410	Consumable									
34	232/1111/460	Non Consumable /Elem									
35	232/1111/470	Computer Software									
36	232/1121/410	Consumable Supplies / middle									
37	232/2130/460	Non Consumable/Health Services									
38	232/2130/410	Consumable Supplies/Health Services									
39	232/2310/480	Board Services-Computer Hardware									
40	232/2540/410	Consumable Custodial Supplies									
41	232/2540/460	Non Consumable Custodial									
42	232/2540/500	ESSER II-HVAC Replacement									
43		ESSER III \$90,000			-				23,094.00	23,094.00	23,094.00
44	233/1111/410	Consumable									
45	233/1111/460	Non Consumable /Elem									
46	233/1111/470	Computer Software									
47	233/1121/410	Consumable Supplies / middle									
48	233/2130/460	Non Consumable/Health Services									
49	233/2130/410	Consumable Supplies/Health Services									
50	233/2240/310	Instructional Staff Development									
51	233/2310/480	Board Services-Computer Hardware									
52	233/2540/410	Consumable Custodial Supplies									
53	233/2540/460	Non Consumable Custodial									
54	233/2540/500	ESSER III -Window Replacement									
62	251/1000/310	StA			2,836.33						
63	TOTAL SPECIAL FUNDS		51,471.00	83,712.05	130,431.62	33,225.00	35,320.00	35,320.00	56,985.19	56,985.19	56,985.19
64											
66	Grants can be done by BOARD RESOLUTION they do not fall in the 10% supplemental budget requirement										

## Resolution #2022-3

### ADOPTING THE 2022-23 BUDGET

BE IT RESOLVED that the Board of Directors of the Ashwood School District #8 hereby adopts the budget for 2022-2023 with Total Revenue of \$1,086,516.00 now on file at the Ashwood Elementary School 18624 NE Main, Ashwood, OR 97711 and on their website at <http://ashwood.k12.or.us>

### MAKING APPROPRIATIONS

BE IT RESOLVED that the amounts for the fiscal year beginning July 1, 2022, and for the purposes shown below are hereby appropriated:

General Fund			Debt Service Fund		
1000	Instruction	\$ 223,591	5000	5100 Long Term Debt	\$ -
2000	Support Services	\$ 352,201			
	Enterprise and				
3000	Community Services	\$ -		Capital Projects Fund	
	Facilities Acquisition and			Facilities Acquisition and	\$ -
4000	Construction	\$ 250,000	4000	Construction	-
5000	Other	\$ -			
6000	Contingencies	\$ 75,000		Enterprise Fund	
				Enterprise and Community	\$ -
			3000	Services	-
Total 100 Fund Appropriations		\$ 900,792		Internal Service fund	\$ -
Special Funds			2000	Support Services	\$ -
1000	Instruction	\$ 43,438		Trust and Agency Fund	\$ -
2000	Support Services	\$ 11,547		Enterprise and Community	\$ -
	Enterprise and		3000	Services	-
3000	Community Services	\$ 2,000			
Total 200 Fund Appropriations		\$ 56,985			
Unappropriated Ending Fund Balance		\$ 128,739			
Total Appropriations		\$ 1,086,516			

### IMPOSING THE TAX

BE IT RESOLVED, that the Board of Directors of the Ashwood School District No. 8 hereby imposes the taxes provided for in the adopted budget at the rate of \$ 0 per \$1,000 of assessed value for operations; in the amount of \$ 0 for bonds; and in the amount of \$ 0 or rate of \$ 0 per \$1,000 of assessed value for local option tax, that these taxes are hereby imposed for tax year \_\_\_\_\_ upon the assessed value of all property within the district.<sup>3</sup>

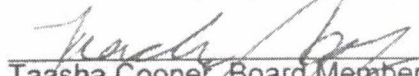
### CATEGORIZING THE TAX

	Education Limitation	Excluded from Limitation
Permanent Tax Rate	\$ <u>0</u> /\$1,000	
Local Option Tax	\$ <u>0</u> /\$1,000	
Debt Service Fund		\$ <u>0</u>

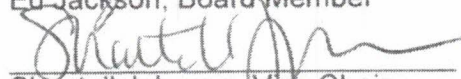
The above resolution statements were approved and declared adopted on this 22nd day of June 2021.

  
Jody Holmes, Board Chair

  
Ken Ledbetter, Sr., Board Member

  
Taasha Cooper, Board Member

  
Ed Jackson, Board Member

  
Shantell Johnson, Vice Chair

<sup>1</sup>Local Budget Law requires 'Other' and 'Miscellaneous' categories to have specific appropriations like Debt Service and Transfers. See the *Local Budget Law and Notice of Property Tax* booklet under 'Making appropriations'.

<sup>2</sup>Not included in the appropriation, but may be included in the accounting records for balance.

Resolution must state: Unappropriated Ending Fund Balances are not appropriated.

**Ashwood School District**  
**Ashwood Elementary School: 18624 NE Main: Ashwood, Oregon**  
**April 13, 2022**  
**Budget Committee Meeting**  
**For zoom link contact: clerk@ashwood.k12.or.us**  
**5:00 PM**  
**Minutes: Draft 1**

School Board Chair Holmes called the Budget Committee Meeting to Order at 5:05pm

Introductions of those present were made.

Present In Person: Jody Holmes, Ed Jackson, Jan Ledbetter, Brant Bertram.

Dani Cowdrey joined at 5:27pm. Taasha Cooper Joined Via Zoom @ 5:37pm(left @5:40)

Staff present In Person: Lynnsay Jacobs. Via Zoom: Mickey Killingsworth.

Chair Holmes asked for nominations for Budget Committee Chair. Nominations were made by Jan Ledbetter to appoint Brant Bertram as Budget Chair. 2<sup>nd</sup> by Chair Holmes. Motion passed.

Brant Bertram as Budget Chair asked for nominations for a vice chair. Jan Ledbetter was nominated by Ed Jackson. 2<sup>nd</sup> by Chair Holmes. Motion Passed.

Budget Chair Bertram proceeded to turn the meeting over to the Budget Officer, Lynnsay Jacobs.

The budget officer presented the Proposed Budget Document and delivered the Budget Message. She then proceeded to give a PowerPoint presentation on highlights, visuals and projects proposed in the budget.

Limited discussion occurred about tuition students to Culver.

The collective group asked when Teacher Evaluation was occurring.

A question was raised about what specifically was covered under the Education Media Services. The Budget Officer explained it included YouTube, Netflix and Zoom.

Discussion followed about how OSBA offers legal services and how that may be able to work with our current legal proceedings.

The Bus Depreciation and Transportation Grants were discussed. How it works and how it should be coded and why. Estimations and actuals data needs to be researched in greater detail.

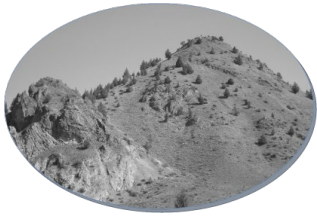
Continued review of the Proposed Budget figures was completed by the committee.

Jan Ledbetter made a motion to approve the Proposed Budget with modifications made by the committee and present it to the School Board for adoption.

Motion was 2<sup>nd</sup> by Brant Bertram.

Motion Passed with stipulation of the Budget Committee receiving a printed copy of the modified figures.

Meeting Adjourned at 7:58pm by Brant Bertram, Budget Chair.



## Ashwood School District #8

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Hello Everyone, please say hi if you can hear us. Thank you for joining us

### **Budget Meeting Agenda for April 28, 2022, 5:00 PM ZOOM ONLY**

#### **Jody Holmes-Board Chair: Welcome to meeting @5:00**

- Roll call to establish a quorum
  - Board members present: Jody Holmes, Ed Jackson (5:03)
  - Committee members present: Jan Ledbetter (5:01)
  - Staff Present:Lynnsay Jacobs (4:50), Mickey Killingsworth(5:04)
- Review and approve minutes from 1<sup>st</sup> Budget Meeting-postponed to May Regular Board meeting.
- Open the meeting to Public Comment

#### **PUBLIC COMMENT:**

Meeting was held open for ten minutes-no public joined for comment.

Motion to Adjourn meeting for public comment: Made by Jan Ledbetter. 2nd by Ed Jackson. Motion Passed.

Adjournment 5:12 PM

Ashwood School District is inviting you to a scheduled Zoom meeting.

Topic: Ashwood School District's 2nd Budget Meeting Via Zoom Meeting

Time: Apr 28, 2022 05:00 PM Pacific Time (US and Canada)

Join Zoom Meeting

<https://us02web.zoom.us/j/85691358279?pwd=WDVjQjcyRDQrekpUV1hNZ1J2cFpBZz09>



# Pamplin MediaGroup

6605 SE Lake Road, Portland, OR 97222  
PO Box 22109 Portland, OR 97269-2169  
Phone: 503-684-0360 Fax: 503-620-3433  
E-mail: [legals@commnewspapers.com](mailto:legals@commnewspapers.com)

## AFFIDAVIT OF PUBLICATION

State of Oregon, County of Jefferson, SS I,  
Charlotte Allsop, being the first duly sworn,  
depose and say that I am the Accounting  
Manager of the **Madras Pioneer**, a newspa-  
per of general circulation, serving Madras in  
the aforesaid county and state, as defined  
by ORS 193.010 and 193.020, that

**Ashwood School District  
ASHWOOD SCHOOL DISTRICT SEEKS  
BUDGET COMMITTEE REPRESENTATIVE  
Budget committee member appointments  
will begin April 14, 2022**

**Ad#: 235686**

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):  
**03/16/2022**

*Charlotte Allsop*

Charlotte Allsop (Accounting Manager)

Subscribed and sworn to before me this  
03/16/2022.

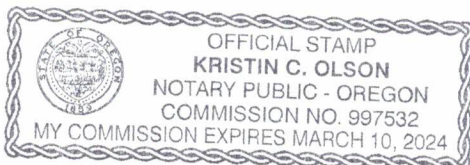
*Kristin C. Olson*

NOTARY PUBLIC FOR OREGON

Acct #: 136960

**Attn:**

ASHWOOD SCHOOL DISTRICT  
18624 NE MAIN ST  
ASHWOOD, OR 97711



## ASHWOOD SCHOOL DISTRICT SEEKS BUDGET COMMITTEE REPRESENTATIVE Budget committee member appointments will begin April 14, 2022

The Ashwood School District has one opening on the budget committee and is looking for a volunteer who has lived in the school district for a minimum of one year to fill a two-year term. Committee members appointments will begin in April 2022 with the first budget meeting being held tentatively April 13th. For more information call Jody Holmes, School Board Chair or email [clerk@ashwood.k12.or.us](mailto:clerk@ashwood.k12.or.us)  
Publish: March 16, 2022

MP235686

**Pamplin  
MediaGroup**

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**Ashwood School District  
ASHWOOD SCHOOL DISTRICT ASHWOOD,  
OREGON NOTICE OF BUDGET COMMITTEE  
MEETINGS**

**Ad#: 238456**

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):

**04/06/2022, 04/13/2022**

*Charlotte Allsop*

Charlotte Allsop (Accounting Manager)

Subscribed and sworn to before me this  
04/13/2022.

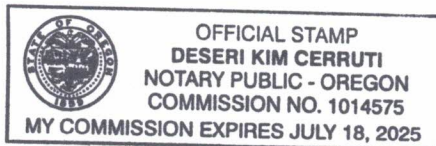
*Deseri Kim Cerruti*

NOTARY PUBLIC FOR OREGON

Acct #: 136960

**Attn:**

ASHWOOD SCHOOL DISTRICT  
18624 NE MAIN ST  
ASHWOOD, OR 97711



**ASHWOOD SCHOOL DISTRICT  
ASHWOOD, OREGON  
NOTICE OF BUDGET COMMITTEE MEETINGS**

Two public meetings of the Budget Committee for the Ashwood School District No. 8, Jefferson County, State of Oregon, to discuss the school district's proposed budget for the fiscal year beginning July 01, 2022 to June 30, 2023 will be held at the Ashwood Elementary School located at 18624 NE Main St., Ashwood, Oregon in the School Board meeting room. Rules for the COVID 19 pandemic on masking and social distancing will be followed.

The first meeting is April 13, 2022, at 5 p.m. to receive the budget message and provide copies of the proposed budget to the budget committee and public. Both meetings are open to the public. The second meeting is April 28, 2022, at 5 p.m. to review the budget, receive public comment and have budget deliberations. Public comments will be limited to three (3) minutes per person for phone in, zoom or in person attendants. Both budget meetings will be available via ZOOM Video; to receive the ZOOM link and details email [clerk@ashwood.k12.or.us](mailto:clerk@ashwood.k12.or.us).

You may receive a copy of the budget by emailing [clerk@ashwood.k12.or.us](mailto:clerk@ashwood.k12.or.us) or pick up a hard copy at the Ashwood Elementary School after 3 p.m. on April 13, 2022.

If you have a disability, please advise the Ashwood School District No. 8 office to [clerk@ashwood.k12.or.us](mailto:clerk@ashwood.k12.or.us) or call 541.489.3297 and leave a message regarding special arrangements that may allow you to participate in these public meetings fully.

Publish: April 6, 13, 2022

MP238456



# Pamplin MediaGroup

6605 SE Lake Road, Portland, OR 97222  
PO Box 22109 Portland, OR 97269-2169  
Phone: 503-684-0360 Fax: 503-620-3433  
E-mail: [legals@commnewspapers.com](mailto:legals@commnewspapers.com)

## AFFIDAVIT OF PUBLICATION

State of Oregon, County of Jefferson, SS I, Charlotte Allsop, being the first duly sworn, depose and say that I am the Accounting Manager of the **Madras Pioneer**, a newspaper of general circulation, serving Madras in the aforesaid county and state, as defined by ORS 193.010 and 193.020, that

**Ashwood School District**  
**Notice of Budget Hearing on May 12,**  
**2022 at 6:00 p.m.**  
**Ad#: 242472**

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):  
**05/11/2022**

*Charlotte Allsop*

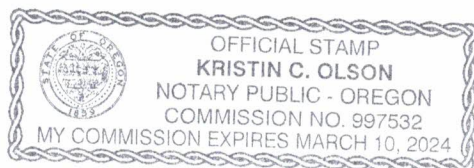
Charlotte Allsop (Accounting Manager)

Subscribed and sworn to before me this 05/11/2022.

*Kristin C. Olson*  
NOTARY PUBLIC FOR OREGON

Acct #: 136960

**Attn:**  
**ASHWOOD SCHOOL DISTRICT**  
**18624 NE MAIN ST**  
**ASHWOOD, OR 97711**



FORM OR-ED-1		NOTICE OF BUDGET HEARING Oregon Department of Revenue	
A public meeting of the <u>Ashwood School District (Jeff Co #8)</u> will be held on <u>May 12, 2022</u> at <u>6:00</u> <input type="checkbox"/> a.m. at <input checked="" type="checkbox"/> p.m.		(Date)	
<u>Ashwood Elementary School</u>		(Location)	
budget for the fiscal year beginning July 1, 20 <u>22</u> as approved by the <u>Ashwood School District</u> Budget Committee.		(District name)	
A summary of the budget is presented below. A copy of the budget may be inspected or obtained at <u>18624 NE Main</u>		(Street address)	
<u>Ashwood, OR 97711</u> between the hours of <u>10</u> a.m., and <u>3</u> p.m., or online at <u>ashwood.k12.or.us</u>			
This budget is for an <input checked="" type="checkbox"/> annual; <input type="checkbox"/> biennial budget period. This budget was prepared on a basis of accounting that is: <input checked="" type="checkbox"/> the same as; <input type="checkbox"/> different than the preceding year. If different, the major changes and their effect on the budget are:			
Contact <u>Lynnsay Jacobs, District Clerk</u>	Telephone number <u>541-489-3297</u>	E-mail <u>clerk@ashwood.k12.or.us</u>	
FINANCIAL SUMMARY - RESOURCES			
TOTAL OF ALL FUNDS	Actual Budget 20 20 -20 21	Adopted Budget This Year: 20 21 -20 22	Approved Budget Next Year: 20 22 -20 23
1. Beginning Fund Balance .....	307,446	553,546	580,000
2. Current Year Property Taxes, other than Local Option Taxes .....	0	0	0
3. Current Year Local Option Property Taxes .....	0	0	0
4. Other Revenue from Local Sources .....	0	0	0
5. Revenue from Intermediate Sources .....	0	0	0
6. Revenue from State Sources .....	367,064	385,183	393,365
7. Revenue from Federal Sources .....	41,301	177,784	58,351
8. Interfund Transfers .....			
9. All Other Budget Resources .....			
10. Total Resources .....	715,811	1,116,513	1,031,716

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**Ashwood School District**

**A public meeting of the Ashwood School  
District will be held on June 9, 2022, at 6  
p.m.**

**Ad#: 244147**

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):  
**05/25/2022**

*Charlotte Allsop*

Charlotte Allsop (Accounting Manager)

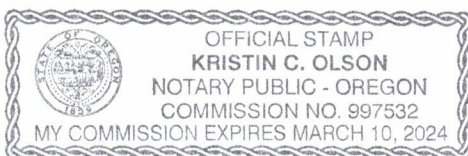
Subscribed and sworn to before me this  
05/25/2022.

*Kristin C. Olson*  
NOTARY PUBLIC FOR OREGON

Acct #: 136960

**Attn:**

ASHWOOD SCHOOL DISTRICT  
18624 NE MAIN ST  
ASHWOOD, OR 97711



**PUBLIC NOTICE**

A public meeting of the Ashwood School District will be held on  
June 9, 2022, at 6 p.m. at the Ashwood School, 18624 NE Main,  
Ashwood, Oregon. This meeting is open to the public.  
Publish: May 25, 2022

MP244147