

2024-2025 Budget

Proposed

Approved

Adopted

A background image showing several white, stylized human figures holding hands in a circle, set against a light green background. The figures are made of paper or cardstock.

ASHWOOD SCHOOL DISTRICT #8

(COUNTY OF JEFFERSON, JEFFERSON CO. SCHOOL DIST. 8)

18624 NE Main St.

Ashwood, Oregon 97711

FOR INFORMATION CONTACT: Lynnsay Jacobs at clerk@ashwood.k12.or.us

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Budget Meeting Agenda for April 25, 2024 at 6:30 pm

Ed Jackson-Board Chair: Welcome

- Pledge
- Introductions of School Board, Staff and Budget Committee
- Public Comment will be taken.
-

Turn over to Budget Officer/Lynnsay Jacobs

- Review of Calendar
- Budget Notices in Madras Pioneer

Ed Jackson: 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, make adjustments after discussion**

Budget Meeting Minutes for April 25, 2024 at 6:30 pm
2024.2025 First Budget Committee Meeting

Ed Jackson-Board Chair: Welcome and call to order

- Pledge of Allegiance
- Introductions of School Board, Staff and Budget Committee

Present: Loren Friend, Amanda McKinnis, Jan Ledbetter, Renee Jackson, Kelly Hendrix, Jody Holmes, Edward Jackson and Lynnsay Jacobs

Ed Jackson: Entertains nominations for Budget Committee Chair

- Jan Ledbetter nominated Loren Friend. Seconded by Kelly Hendrix. Motion Carried.
- Kelly Hendrix nominated Amanda McKinnis for vice chair. Seconded by Jody Holmes. Motion Carried.

Budget Committee chair turned the meeting over to Budget Officer/Lynnsay Jacobs

- Presented a review of the Budget Calendar
- Budget Notices in Madras Pioneer and school website
- Slide show presentation of the 24.25 Proposed Budget.
- Copies of the Proposed Budget were provided to all members present.
- Questions were taken and answered.

Budget committee members proceeded to review the proposed budget and make adjustments after discussion in a question-and-answer session.

Time allowed for public comment. No public present.

Budget Committee Chair Loren Friend asked for a motion to approve the Proposed Budget.

*Jan Ledbetter made a motion to approve the Proposed Budget for the 24 .25 FY. Seconded by Amanda McKinnis. Motion carried all in favor.

The Budget Committee Chair turned the meeting back over to Board member chair.

No second meeting scheduled.

Adjournment: 8:00 pm

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: Amanda McGinnis

Position 2: Loren Friend

Position 3: Jan Ledbetter

Budget Committee Members of the School Board

Chair: Ed Jackson

Vice Chair: Jody Holmes

Board Member: Renee Jackson

Board Member: Kelly Hendrix

Board Member: Ken Ledbetter, Sr.

BUDGET CALENDER 2024

1. Appoint budget officer and budget committee.....**March 2024**
2. Prepare proposed Budget.....**Mar/Apr, 2024**
3. Publish 1st Notice of the First Meeting of the Budget Committee.....**April 5 , 2024**
4. Publish 2nd Notice of the First Meeting of the Budget Committee..... **April 19, 2024**
5. Budget Committee Meeting.....**April 20, 2024**
6. 2nd budget committee meeting.....**May 4, 2024**
7. Publish notice of budget hearing.....**May 5, 2024**
8. Regular Board Meeting.....**June 14, 2024**
 - a. Public hearing on the FY 24/25 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, 2024**
10. Submission of the electronic budgeted revenues and expenditures to the Oregon Department of Education.....**August 11, 2024**

BUDGET MESSAGE 2024-2025

The Ashwood School Board and staff have worked diligently throughout the 2023-2024 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. The 23.24 academic year posed unique situations. With no elementary students the Ashwood School Board forged ahead with facility updates and special funds dedicated to our middle and high school students.

We are pleased to present the Proposed 2024-2025 Budget for Ashwood School District in the amount of \$1,229,212. The budget proposes a 39% planned reserve amount of \$382,232 for the General Fund. This document represents the hard work and dedication of your District Clerk 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 #8's Elementary School is responsible for the education of students from kindergarten through grade eight, for furnishing transportation (either by bus, van, or contracted service) for those elementary students whose residence is located one or more miles from the Ashwood School or its designated bus routes. Ashwood School District #8 also provides transportation and support for our tuition students in grades six through twelve.

As proposed, the 2024-2025 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 and Silvies River Charter School.

The Ashwood School District continues to use its ESSER relief funds to offer our students support in mental, physical, and technological areas. The District also received a Library Revitalization Grant in 23.24. This provided huge resources to the elementary school for books, furniture, games, and technology.

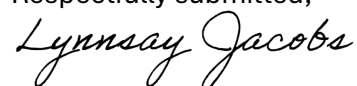
We are happy to report that our ongoing District Housing project for our Head Teacher has been completed. You will see this reflected in the actuals data in the proposed budget.

The students of the District are still benefiting 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. Significant consideration has been given to the changing of grant revenues and student population from year to year.

We welcome public comment, suggested needs, and goals from the Board in hopes of finalizing a budget document that will satisfy the patrons of 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

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 581-024-0206(3)(d)

OAR 581-024-0260

OAR 581-024-0262

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)

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

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.

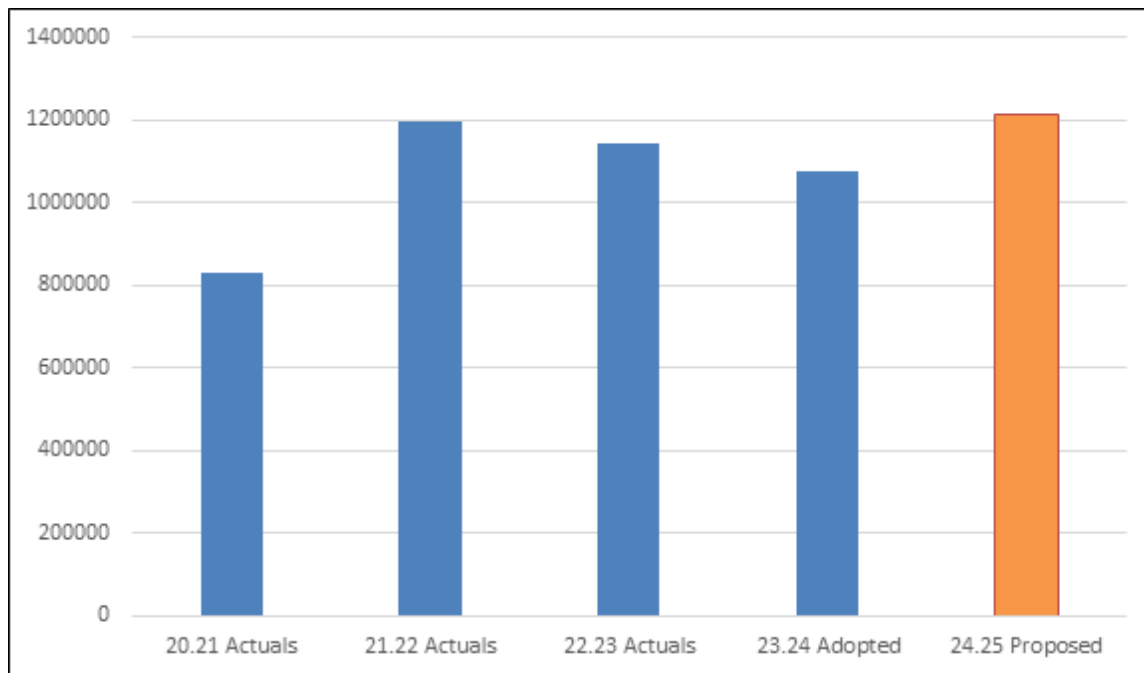
FUNCTION	TYPE	FUNCTION DESCRIPTION
1000	Instruction	Activities dealing directly with the teaching of students, or the interaction between teacher and students. Teaching may be provided for students in a school classroom, in another location such as a home or hospital, or in other learning situations such as those involving co-curricular activities.
2000	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.
3000	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.
4000	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.
5000	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).
6000	Contingency	Expenditures which cannot be foreseen and planned in the budget process because of an occurrence of an unusual or extraordinary event.
7000	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.

Requirements: Object

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 d o c t o r s , l a w y e r s , c o n s u l t a n t s , 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.

Budget At A Glance



The Ashwood School District budget beginning July 1, 2024 and ending June 30, 2025 includes actual audited figures from 2021-22, 2022-23, the final adopted budget for 2023-24, and the proposed budget for 2024-25. The budgets presented in this document include all governmental funds for which the Board is legally responsible. The budgets in this document are organized by fund as follows:

- General Fund
- Special Revenue Fund

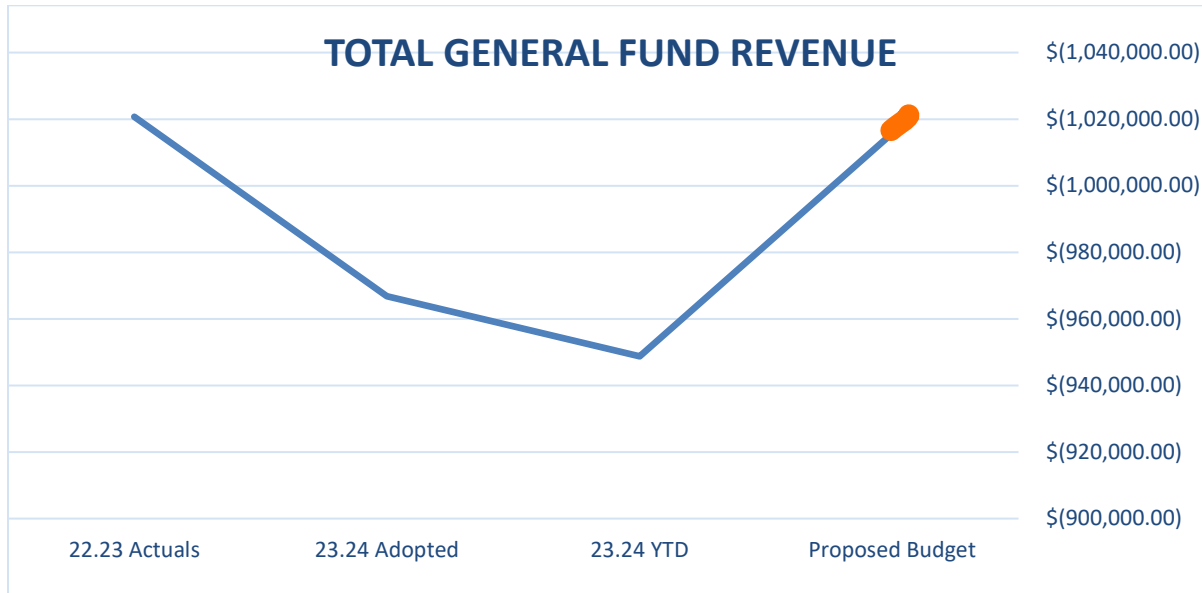
Budgets are presented on the cash basis of accounting for all governmental fund types. This is consistent with Generally Accepted Accounting Principles (GAAP). Unencumbered annual appropriations lapse at the end of each fiscal year. A commitment of fund balance is established for all encumbered amounts and carried forward into the next year.

The proposed 2024-25 budget for all funds is \$1,229,212 an increase of \$154,121 or 12%, from the 2023-24 budget.

The General Fund represents 93% of the 2024-25 budget for all funds and accounts for most district operating activities except those required to be accounted for in another fund. General Fund revenues come from two primary sources: the State School Fund and Reserves. The Special Revenue Fund represents 7% of the 2024-25 budget for all funds and accounts for the proceeds of specific revenue sources restricted to expenditures for specific purposes.

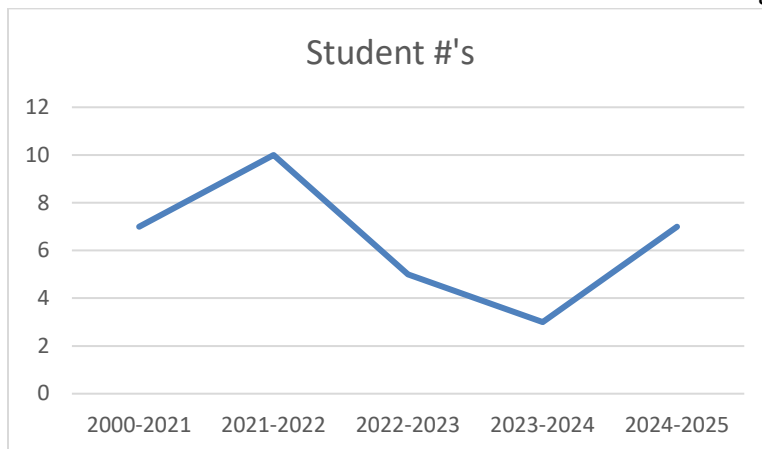
Resources

Resources in 2024-25 include federal, state, local, and other sources. In 2024-25, the resources for all general funds totals \$1,139,920, an increase of \$173,108 or 15%, compared to the 2023-24 adopted budget. For the 2024-25 budget, the primary source of revenue for all funds are local sources and beginning fund balance contributing \$611,707 or 54%. The second largest portions of resources for all funds are the State School Fund sources, totaling \$454,389 or 40%.



Student Enrollment

As is evidenced in the previous two graphs as compared to the graph below, our student enrollment is directly tied to our budget. Student enrollment controls our state school revenue and our expenditures. Ashwood School District supports K-12 in its student enrollment data. We estimate an increase in student enrollment for this budget year.



Ashwood School District
Jefferson Co School Dist 8 Ashwood, OR 97711

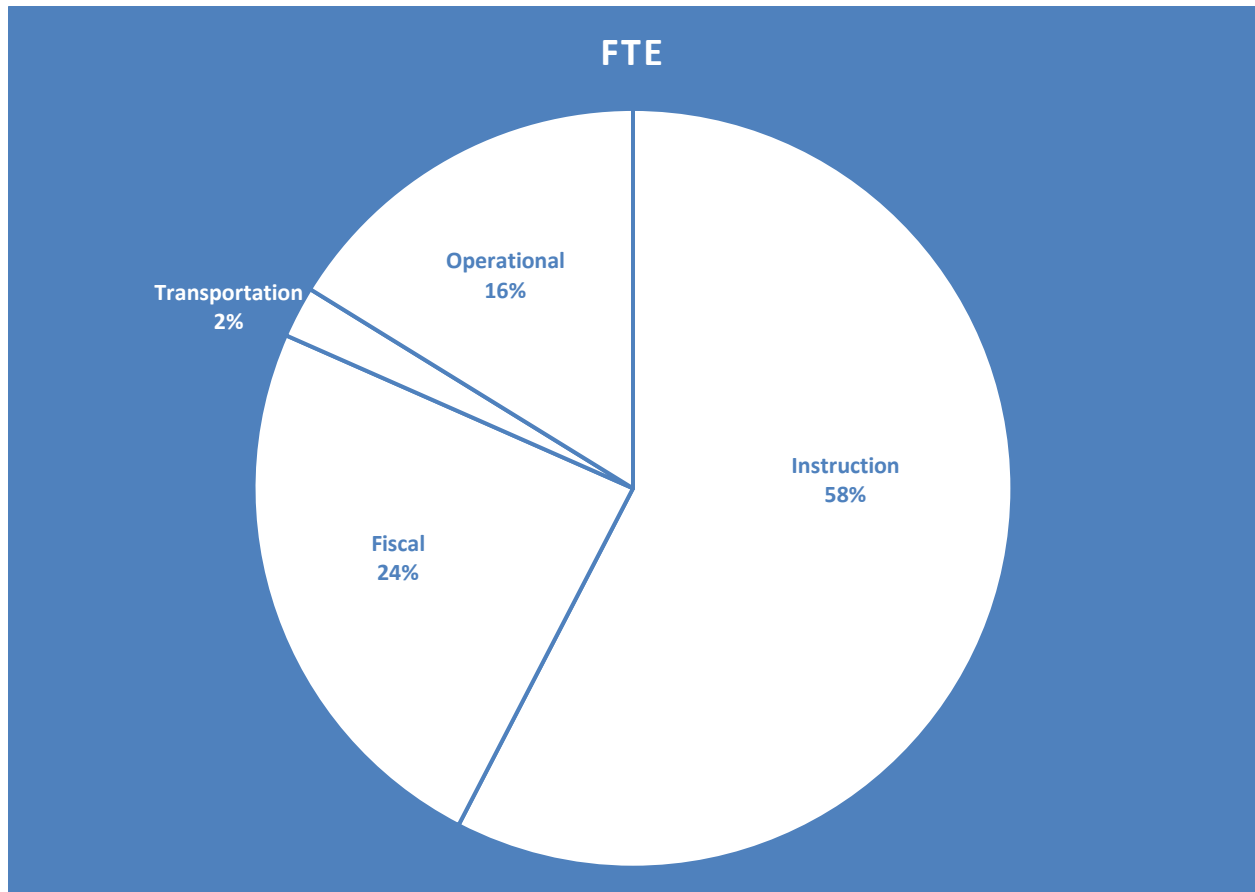
Resources Report

				Actuals 21-22	Actuals 22-23	Adopted Budget - 23.24	Proposed Budget - 24.25	Approved Budget - 24.25	Adopted Budget - 24.25
Fund	100		General Fund						
		1510	Interest on Investments	\$ 3,586.00	\$ 10,493.00	\$ 8,000.00	\$ 8,000.00	\$ 9,000.00	\$ 8,000.00
		1960	Recovery of Prior Year Expenditures	\$ -	\$ (25,642.00)	\$ -	\$ -	\$ -	\$ -
		1990	Miscellaneous Revenue	\$ 1,662.00	\$ 5,042.00	\$ 1,800.00	\$ 1,800.00	\$ 1,800.00	\$ 1,800.00
		2101	County School Funds	\$ 590.00	\$ 557.00	\$ 650.00	\$ 650.00	\$ 650.00	\$ 650.00
		3101	State School Fund - General	\$ 383,087.00	\$ 392,013.00	\$ 359,897.00	\$ 399,489.00	\$ 399,489.00	\$ 399,489.00
		3103	Common School Fund	\$ 1,318.00	\$ 1,363.00	\$ 1,465.00	\$ 1,257.00	\$ 1,257.00	\$ 1,257.00
		3222	State School Fund (SSF) Transportation Equipment	\$ 65,119.00	\$ -	\$ -	\$ -	\$ -	\$ -
		5400	Beginning Fund Balance	\$ 570,811.00	\$ 670,124.00	\$ 595,000.00	\$ 600,000.00	\$ 600,000.00	\$ 600,000.00
Total Fund	100		General Fund	\$ 1,026,173	\$ 1,053,950	\$ 966,812	\$ 1,011,196	\$ 1,012,196	\$ 1,011,196
Fund	101		Transportation Vehicle Replacement Fund						
		1990	Miscellaneous Revenue	\$ -	\$ -	\$ -	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00
		3222	State School Fund (SSF) Transportation Equipment	\$ -	\$ -	\$ -	\$ 54,900.00	\$ 54,900.00	\$ 54,900.00
		5400	Beginning Fund Balance	\$ -	\$ -	\$ 46,028.00	\$ 68,824.00	\$ 68,824.00	\$ 68,824.00
Total Fund	101		Transportation Vehicle Replacement Fund	\$ -	\$ -	\$ 46,028.00	\$ 128,724.00	\$ 128,724.00	\$ 128,724.00
Fund	202		REAP						
		4300	Restricted Revenue- Direct Federal	\$ 38,868.00	\$ 3,321.00	\$ -	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00
		5400	Beginning Fund Balance	\$ -	\$ -	\$ 20,500.00	\$ 39,389.00	\$ 39,389.00	\$ 39,389.00
Total Fund	202		REAP	\$ 38,868.00	\$ 3,321.00	\$ 20,500.00	\$ 59,389.00	\$ 59,389.00	\$ 59,389.00
Fund	231		ESSER I GRANT						
		4500	Restricted - Federal through State	\$ -	\$ 8,215.00	\$ -	\$ -	\$ -	\$ 0
		5400	Beginning Fund Balance	\$ -	\$ (6,510.00)	\$ -	\$ -	\$ -	\$ 0
Total Fund	231		ESSER I GRANT	\$ -	\$ 1,705.00	\$ -	\$ -	\$ -	\$ 0
Fund	232		ESSER II GRANT						
		5400	Beginning Fund Balance	\$ -	\$ -	\$ 3,250.00	\$ 0	\$ 0	\$ 0
Total Fund	232		ESSER II GRANT	\$ (39,796.00)	\$ -	\$ 3,250.00	\$ 0	\$ 0	\$ 0
Fund	233		ESSER III GRANT						
		4500	Restricted - Federal through State	\$ -	\$ 33,094.00	\$ -	\$ -	\$ -	\$ -
		5400	Beginning Fund Balance	\$ -	\$ (33,094.00)	\$ 21,000.00	\$ 21,000.00	\$ 21,000.00	\$ 21,000.00
Total Fund	233		ESSER III GRANT	\$ -	\$ -	\$ 21,000.00	\$ 21,000.00	\$ 21,000.00	\$ 21,000.00
Fund	234		ESSER LIBRARY GRANT						
		5400	Beginning Fund Balance	\$ -	\$ -	\$ 10,000.00	\$ -	\$ -	\$ 0
Total Fund	234		ESSER LIBRARY GRANT	\$ -	\$ -	\$ 10,000.00	\$ -	\$ -	\$ 0
Fund	260		Staff Retention Grant						
		3299	Other Restricted Grants In Aid	\$ -	\$ 10,215.00	\$ -	\$ -	\$ -	\$ 0
Total Fund	260		Staff Retention Grant	\$ -	\$ 10,215.00	\$ -	\$ -	\$ -	\$ 0
Fund	281		Scholarship Fund						
		1510	Interest on Investments	\$ -	\$ 3.00	\$ -	\$ 200.00	\$ 200.00	\$ 200.00
		1990	Miscellaneous Revenue	\$ -	\$ 1,378.00	\$ -	\$ 700.00	\$ 700.00	\$ 700.00
		5400	Beginning Fund Balance	\$ -	\$ 7,499.00	\$ 7,501.00	\$ 8,003.00	\$ 8,003.00	\$ 8,003.00
Total Fund	281		Scholarship Fund	\$ -	\$ 8,880.00	\$ 7,501.00	\$ 8,903.00	\$ 8,903.00	\$ 8,903.00
Fund	298		Special Revenue - QB						
		1960	Recovery of Prior Year Expenditures	\$ -	\$ 26,780.00	\$ -	\$ -	\$ -	\$ 0
		5400	Beginning Fund Balance	\$ 10,584.00	\$ (26,780.00)	\$ -	\$ -	\$ -	\$ 0
Total Fund	298		Special Revenue - QB	\$ 10,584.00	\$ -	\$ -	\$ -	\$ -	\$ 0
Grand Totals:				\$ 1,115,421	\$ 1,078,071	\$ 1,075,091	\$ 1,229,212	\$ 1,230,212	\$ 1,229,212

Staffing

A full time equivalent (FTE) for District purposes is defined as an employee who works 8 hours a day or 40 hours a week. The employee contract year ranges from 190 days to 260-day work year. The budget includes full-time equivalents within the General Fund for the Head Teacher. Other staffing needs include the District Clerk, Bus Driver, and Custodian all at .5 FTE or less.

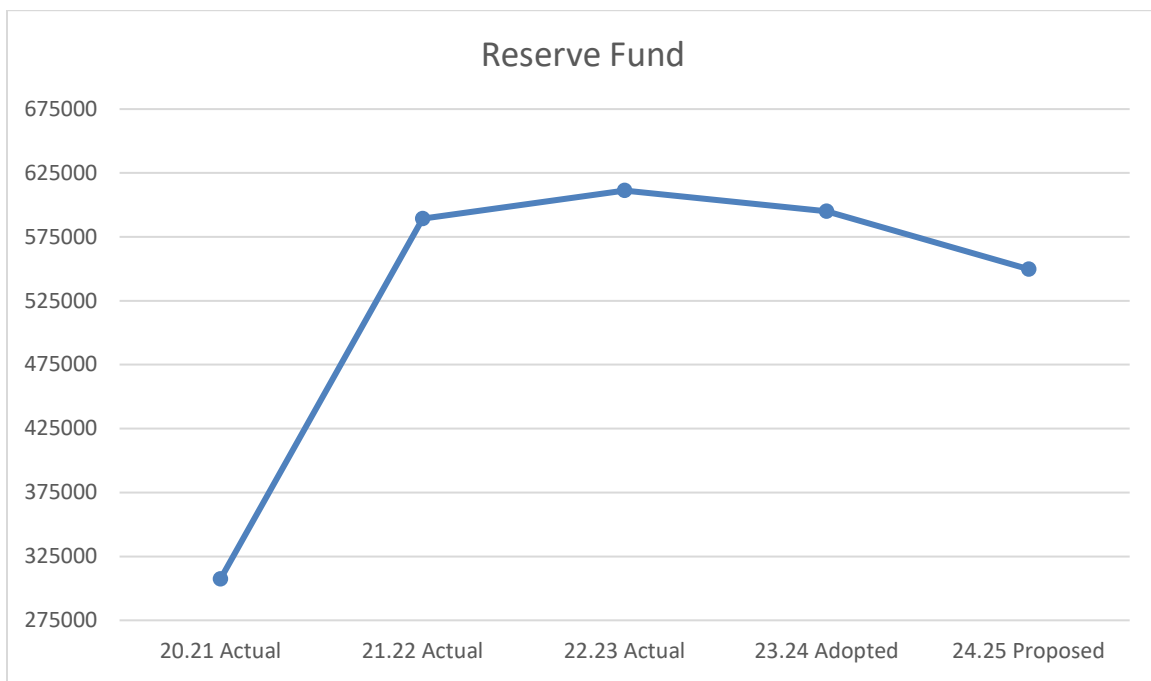
The pie chart reflects resource allocations by function for 2024-25.



Fund Balances

Fund balances are the residual dollar amounts left after all revenues, expenditures, and other financing sources and uses are accounted for using Generally Accepted Accounting Principles (GAAP) as established by the Governmental Accounting Standards Board.

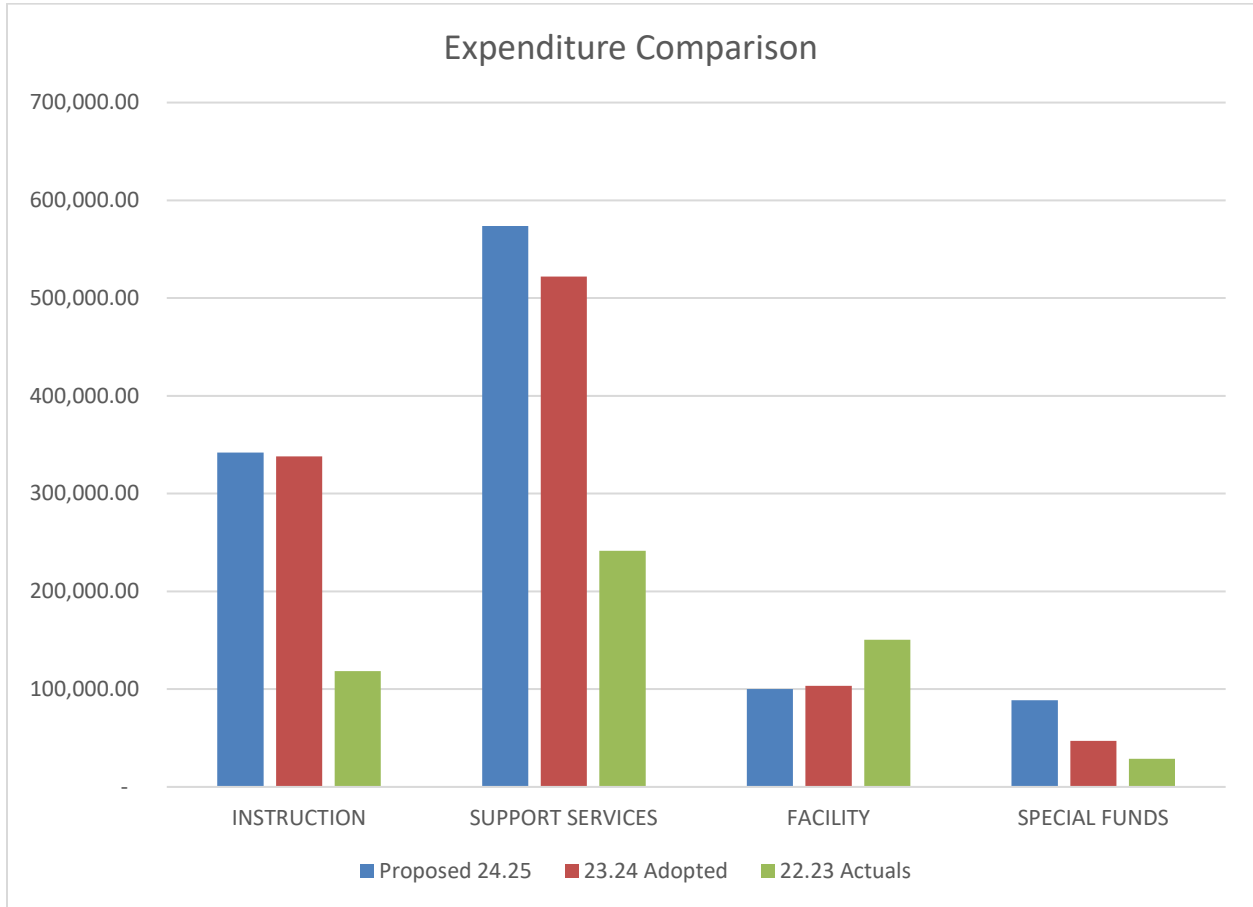
Fund balances are a key measuring point for assessing the financial health of the District, particularly over the course of many years. Fund balances are directly connected to the primary components of financial position and progress using Generally Accepted Accounting Principles (GAAP). Fund balances over time provide a basis for understanding how well the District lives within its means and maintains the financial integrity of operations, especially within the General Fund.



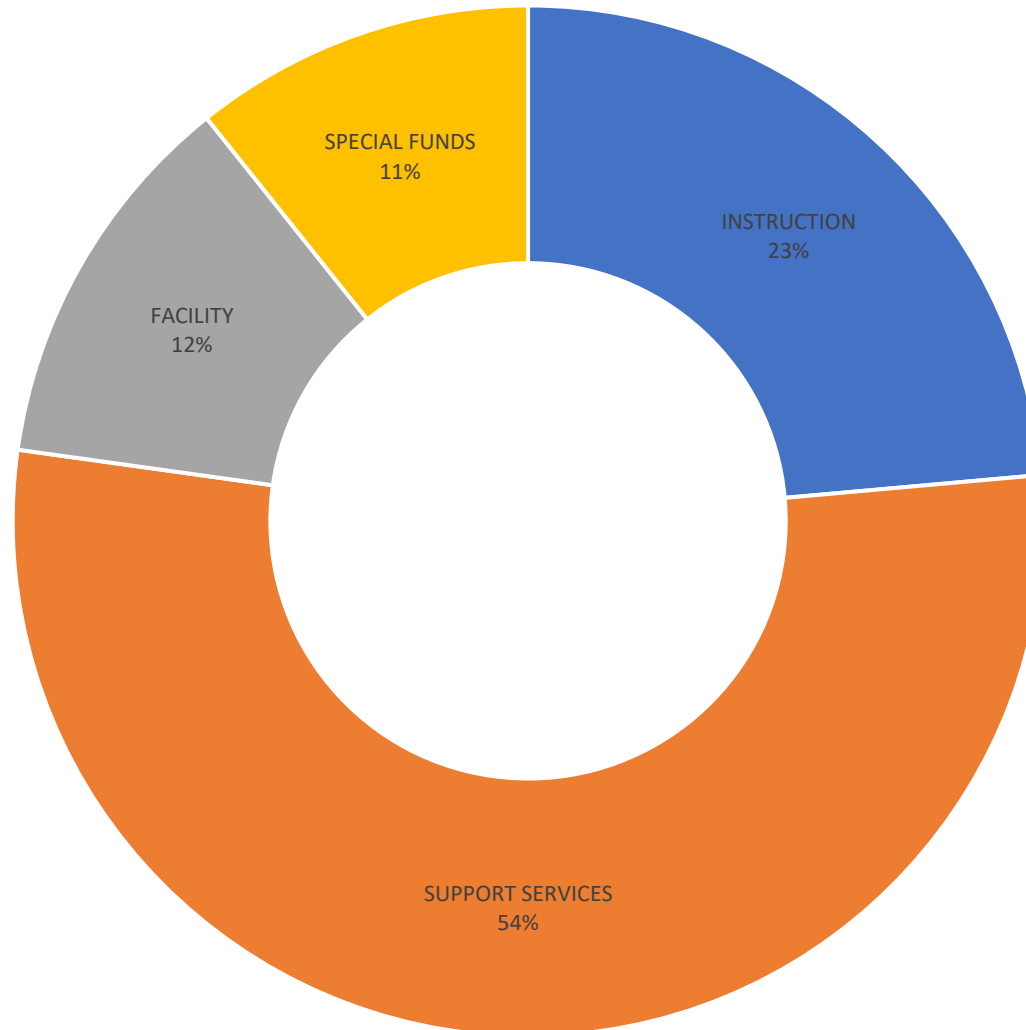
Other local districts have different policies for Fund Balance requirements. Ashwood has historically been more than 12% under budget. With 15% being the policy requirement for Jefferson County Educational Service District, Ashwood has been well above that. The 2024.2025 Proposed budget has a 45% Reserve which is still a decrease from the past several years. This reserve fund balance represents the fiscal preparedness of the Ashwood School District to handle historical swings in student enrollment,.

Expenditures

For fiscal year ending June 30, 2025, requirements for all funds are \$1,229,212. Major program requirements include instruction, support services, facility, contingency, and planned reserve fund balance. This budget includes contingency and reserves for 2024-25 of \$150,395 and \$405,073, respectively. Reserves are for expenditures which cannot be foreseen and planned in the budget process because of an occurrence of an unusual or extraordinary event. No expenditure shall be made from the ending fund balance in the year in which it is budgeted.



Proposed Expenditures



■ INSTRUCTION ■ SUPPORT SERVICES ■ FACILITY ■ SPECIAL FUNDS

Ashwood School District
Jefferson Co School Dist 8 Ashwood, OR 97711

Requirements Report

					Actuals - 21-22	Actuals - 22-23	Adopted Budget - 23.24	Proposed Budget - 24.25	Approved Budget - 24.25	Adopted Budget - 24.25
Fund	100		General Fund							
Function		1111	Elementary - K-5/K-6							
	111	Licensed Salaries			52,484	54,000	60,000	60,000	60,000	60,000
	112	Classified Salaries			4,352	0	3,500	3,500	3,500	3,500
	121	Substitutes - Licensed			0	496	3,500	3,500	3,500	3,500
	210	PERS Retirement			8,205	13,798	24,000	16,458	16,458	16,458
	220	FICA Medicare / FICA Social Security			2,081	4,169	7,000	5,126	5,126	5,126
	231	WBF Assessment			64	15	132	10	10	10
	232	Unemployment			0	0	250	0	0	0
	233	SAIF Workers Comp			0	169	160	208	208	208
	240	Insurance - OEGB			22,464	0	10,000	19,200	19,200	19,200
	310	Instructions Prof/Technical Services			5,979	3,260	4,000	4,000	4,000	4,000
	319	Other Instructional, Professional and Tech Service			0	0	1,500	1,500	1,500	1,500
	340	Travel -Student Out of District			0	0	3,000	1,500	1,500	1,500
	390	Other - Services - Unallocated			0	0	151,209	139,436	139,436	139,436
	410	Supplies			8,362	1,602	10,000	10,000	10,000	10,000
	420	Textbooks			7,860	624	10,000	5,000	5,000	5,000
	440	Periodicals			0	19	0	0	0	0
	450	Food			0	116	0	0	0	0
	460	Non-Consumable Supplies / Items			0	123	0	5,000	5,000	5,000
	470	Computer Software			3,218	5,670	3,000	2,000	2,000	2,000
	480	Computer Hardware			0	0	1,500	1,500	1,500	1,500
Total Function		1111	Elementary - K-5/K-6		115,069	84,061	292,751	277,938	277,938	277,938
Function		1121	Middle/Junior High Programs							
	319	Other Instructional, Professional and Tech Service			0	0	500	0	0	0
	371	Tuition - Other Districts in State			12,043	35,112	30,000	25,000	25,000	25,000
	410	Supplies			0	425	500	500	500	500
	420	Textbooks			0	0	500	500	500	500
	470	Computer Software			0	0	300	500	500	500
	480	Computer Hardware			0	0	500	800	800	800
Total Function		1121	Middle/Junior High Programs		12,043	35,537	32,300	27,300	27,300	27,300
Function		1131	High School Programs							
	371	Tuition - Other Districts in State			0	0	10,000	25,000	25,000	25,000
	410	Supplies			0	0	1,500	1,500	1,500	1,500
	470	Computer Software			0	0	1,500	1,500	1,500	1,500
	480	Computer Hardware			0	0	1,500	1,500	1,500	1,500
Total Function		1131	High School Programs		0	0	14,500	29,500	29,500	29,500

Ashwood School District
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Requirements Report

				Actuals - 21-22	Actuals - 22-23	Adopted Budget - 23,24	Proposed Budget - 24,25	Approved Budget - 24,25	Adopted Budget - 24,25
Function		2130	Health Services						
	310		Instuctions Prof/Technical Services	0	0	600	600	600	600
	410		Supplies	3,446	118	1,500	1,500	1,500	1,500
Total Function		2130	Health Services	3,446	118	2,100	2,100	2,100	2,100
Function		2210	Improvement of Instruction Services						
	312		Instructional Program Improvement Services	0	0	1,375	1,375	1,375	1,375
Total Function		2210	Improvement of Instruction	0	0	1,375	1,375	1,375	1,375
Function		2220	Educational Media Services						
	313		Student Services	0	663	1,800	1,800	1,800	1,800
	430		Library Books	0	0	1,000	1,000	1,000	1,000
	440		Periodicals	0	0	150	150	150	150
	460		Non-Consumable Supplies / Items	0	0	500	500	500	500
	470		Computer Software	264	0	5,670	250	250	250
	480		Computer Hardware	0	0	2,500	500	500	500
Total Function		2220	Educational Media Services	264	663	11,620	4,200	4,200	4,200
Function		2230	Assessment and Testing						
	111		Licensed Salaries	2,060	2,060	2,500	0	0	0
	112		Classified Salaries	1,000	864	300	2,800	2,800	2,800
	210		PERS Retirement	0	203	0	0	0	0
	220		FICA Medicare / FICA Social Security	0	66	0	214	214	214
	231		WBF Assessment	0	0	0	0	0	0
	233		SAIF Workers Comp	55	3	0	9	9	9
	310		Instuctions Prof/Technical Services	0	0	0	2,000	2,000	2,000
Total Function		2230	Assessment and Testing	3,115	3,196	2,800	5,023	5,023	5,023
Function		2240	Instructional Staff Development						
	310		Instuctions Prof/Technical Services	0	2,950	2,000	0	0	0
Total Function		2240	Instructional Staff Development	0	2,950	2,000	0	0	0
Function		2310	Board of Education Services						
	350		Communication	0	0	250	250	250	250
	381		Audit Services	0	10,200	0	0	0	0
	382		Legal Services	0	2,466	15,000	15,000	15,000	15,000
	383		Architect/Engineer Services	0	850	3,500	3,500	3,500	3,500
	388		Election Services	0	0	500	500	500	500
	410		Supplies	691	602	800	800	800	800
	640		Dues and Fees	47	118	750	1,200	1,200	1,200
Total Function		2310	Board of Education Services	738	14,236	20,800	21,250	21,250	21,250

Ashwood School District
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Requirements Report

				Actuals - 21-22	Actuals - 22-23	Adopted Budget - 23.24	Proposed Budget - 24.25	Approved Budget - 24.25	Adopted Budget - 24.25
Function		2520	Fiscal Services						
	112		Classified Salaries	10,236	24,331	30,000	35,000	36,000	36,000
	210		PERS Retirement	12,953	6,434	6,300	9,601	9,601	9,601
	220		FICA Medicare / FICA Social Security	0	1,861	2,295	2,678	2,678	2,678
	231		WBF Assessment	0	9	100	5	5	5
	232		Unemployment	0	0	500	0	0	0
	233		SAIF Workers Comp	0	3,274	150	109	109	109
	234		OR - Paid Family Medical Leave	0	0	200	0	0	0
	310		Instructions Prof/Technical Services	0	5,164	3,500	3,500	2,500	2,500
	350		Communication	26	1,220	650	650	650	650
	380		Purchased Services	12,749	4,564	0	3,000	1,000	1,000
	381		Audit Services	0	4,850	15,000	12,000	14,000	14,000
	410		Supplies	2,049	6,770	1,500	1,000	1,000	1,000
	450		Food	0	263	0	0	0	0
	460		Non-Consumable Supplies / Items	0	616	0	500	500	500
	470		Computer Software	916	374	1,000	1,000	1,000	1,000
	630		Bad Debt / QB	0	4,136	0	0	0	0
	640		Dues and Fees	945	1,885	1,000	1,000	1,000	1,000
	652		Fidelity Bond Premiums	1,532	0	100	100	100	100
Total Function		2520	Fiscal Services	41,406	65,751	62,295	70,143	70,143	70,143
Function		2540	Maintenance/Operations						
	112		Classified Salaries	7,952	8,193	13,500	13,500	13,500	13,500
	122		Substitues - Classified	0	0	150	150	150	150
	210		PERS Retirement	0	701	0	0	0	0
	220		FICA Medicare / FICA Social Security	1,070	627	311	1,044	1,044	1,044
	231		WBF Assessment	0	3	103	2	2	2
	232		Unemployment	0	0	111	0	0	0
	233		SAIF Workers Comp	55	193	147	322	322	322
	234		OR - Paid Family Medical Leave	0	0	96	0	0	0
	320		Property Services	2,727	54,774	5,000	5,000	5,000	5,000
	322		Repairs and Maintenance	0	1,324	0	5,000	5,000	5,000
	324		Rentals	0	9,186	0	1,500	1,500	1,500
	325		Electricity	0	4,311	5,000	5,000	5,000	5,000
	326		Fuel	0	4,152	6,000	5,000	5,000	5,000
	351		Phonje / Internet	3,582	4,115	4,000	4,500	4,500	4,500
	380		Purchased Services	0	572	0	5,000	5,000	5,000
	390		Other - Services - Unallocated	0	0	226,813	88,600	88,600	88,600
	410		Supplies	4,875	1,924	5,000	5,000	5,000	5,000
	460		Non-Consumable Supplies / Items	0	1,657	0	5,000	5,000	5,000
	520		Buildings Acquisition	0	0	75,000	72,000	72,000	72,000
	542		Replacement Equipment Purchase	0	416	0	1,000	1,000	1,000
	640		Dues and Fees	0	543	0	500	500	500
	653		Property Insurance Premiums	7,874	12,193	10,500	14,000	14,000	14,000
Total Function		2540	Maintenance/Operations	28,135	104,884	351,731	232,118	232,118	232,118

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Requirements Report

				Actuals - 21-22	Actuals - 22-23	Adopted Budget - 23,24	Proposed Budget - 24,25	Approved Budget - 24,25	Adopted Budget - 24,25
Function		2550	Transportation						
	111		Licensed Salaries	16,718	0	0	0	0	0
	112		Classified Salaries	2,225	13,610	22,500	35,000	35,000	35,000
	122		Substitues - Classified	0	0	2,500	2,500	2,500	2,500
	210		PERS Retirement	1,562	3,437	2,500	7,501	7,501	7,501
	220		FICA Medicare / FICA Social Security	1,274	1,041	1,100	2,869	2,869	2,869
	231		WBF Assessment	0	5	125	6	6	6
	232		Unemployment	0	0	500	0	0	0
	233		SAIF Workers Comp	55	491	50	1,354	1,354	1,354
	234		OR - Paid Family Medical Leave	0	0	300	0	0	0
	240		Insurance - OEGB	9,013	0	4,000	6,000	6,000	6,000
	310		Instuctions Prof/Technical Services	0	0	500	500	500	500
	322		Repairs and Maintenance	0	4,537	10,000	10,000	10,000	10,000
	326		Fuel	0	6,870	7,500	10,000	10,000	10,000
	331		Reimbursable Student Transportation	496	3,415	12,000	5,000	5,000	5,000
	351		Phonje / Internet	0	0	500	500	500	500
	380		Purchased Services	0	547	0	125	125	125
	390		Other - Services - Unallocated	0	0	0	103,302	103,302	103,302
	460		Non-Consumable Supplies / Items	4,387	0	0	0	0	0
	410		Supplies	0	49	2,000	2,000	2,000	2,000
	651		Liability Insurance -Auto	3,100	0	3,200	3,200	3,200	3,200
Total Function		2550	Transportation	38,830	34,002	69,275	189,857	189,857	189,857
Function		4150	Building Acquisition / Construction Improvement						
	520		Buildings Acquisition	0	149,255	53,265	0	0	0
	640		Dues and Fees	0	1,323	0	0	0	0
Total Function		4150	Building Acquisition / Construction Improvement	0	150,578	53,265	0	0	0
Function		6000	Contingency						
	810		Planned Reserve	0	0	50,000	100,395	100,395	100,395
Total Function		6000	Contingency	0	0	50,000	100,395	100,395	100,395
Function		7000	Unappropriated Ending Fund Balance						
	800		Other Uses of Funds-Operating Contingency	0	0	0	50,000	50,000	50,000
Total Function		7000	Unappropriated Ending Fund	0	0	0	50,000	50,000	50,000
			Balance						
Total Fund	100		General Fund	243,046	495,976	966,812	1,011,199	1,011,199	1,011,199
Fund	101		Transportation Vehicle Replacement Fund						
Function		2550	Transportation						
	390		Other - Services - Unallocated	0	0	0	4,900	23,643	23,643
	542		Replacement Equipment Purchase	0	0	0	62,590	62,590	62,590
	810		Planned Reserve	0	0	46,028	42,491	42,491	42,491
Total Function		2550	Transportation	0	0	46,028	109,981	128,724	128,724
Total Fund	101		Transportation Vehicle	0	0	46,028	109,981	128,724	128,724
			Replacement Fund						

Ashwood School District
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Requirements Report

Fund	202		REAP								
Function			1111	Elementary - K-5/K-6							
	111		Licensed Salaries	0	0	4,000	4,000	4,000	4,000		
	210		PERS Retirement	0	0	0	1,097	1,097	1,097		
	220		FICA Medicare / FICA Social Security	0	0	0	306	306	306		
	231		WBF Assessment	0	0	0	1	1	1		
	233		SAIF Workers Comp	0	0	0	12	12	12		
	0340			58	0	0	0	0	0		
	310		Instuctions Prof/Technical Services	1,620	477	1,500	1,500	1,500	1,500		
	326		Fuel	0	246	0	1,000	1,000	1,000		
	340		Travel -Student Out of District	0	2,306	7,000	10,000	10,000	10,000		
	380		Purchased Services	0	1,078	0	1,000	1,000	1,000		
	390		Other - Services - Unallocated	0	0	0	698	698	698		
	0410			116	0	0	0	0	0		
	410		Supplies	0	0	2,500	1,000	1,000	1,000		
	420		Textbooks	0	0	1,500	1,000	1,000	1,000		
	460		Non-Consumable Supplies / Items	0	890	1,000	5,000	5,000	5,000		
	470		Computer Software	0	0	1,500	1,000	1,000	1,000		
	480		Computer Hardware	0	0	1,500	1,000	1,000	1,000		
	640		Dues and Fees	0	86	0	700	700	700		
Total Function		1111	Elementary - K-5/K-6	1,794	5,083	20,500	29,314	29,314	29,314		
Function		1121	Middle/Junior High Programs								
	340		Travel -Student Out of District	0	0	0	10,000	10,000	10,000		
	460		Non-Consumable Supplies / Items	0	0	0	1,200	1,200	1,200		
Total Function		1121	Middle/Junior High Programs	0	0	0	11,200	11,200	11,200		
Function		1131	High School Programs								
	340		Travel -Student Out of District	0	0	0	10,000	10,000	10,000		
Total Function		1131	High School Programs	0	0	0	10,000	10,000	10,000		
Function		2220	Educational Media Services								
	313		Student Services	0	51	0	2,250	2,250	2,250		
Total Function		2220	Educational Media Services	0	51	0	2,250	2,250	2,250		
Function		2520	Fiscal Services								
	112		Classified Salaries	0	0	0	1,200	1,200	1,200		
	210		PERS Retirement	0	0	0	329	329	329		
	220		FICA Medicare / FICA Social Security	0	0	0	92	92	92		
	231		WBF Assessment	0	0	0	0	0	0		
	233		SAIF Workers Comp	0	0	0	4	4	4		
	319		Other Instructional, Professional and Tech Service	0	0	0	5,000	5,000	5,000		
Total Function		2520	Fiscal Services	0	0	0	6,625	6,625	6,625		
Total Fund	202		REAP	1,794	5,134	20,500	59,389	59,389	59,389		

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				Actuals - 21-22	Actuals - 22-23	Adopted Budget - 23,24	Proposed Budget - 24,25	Approved Budget - 24,25	Adopted Budget - 24,25
Fund	231		ESSER I GRANT						
Function		1111	Elementary - K-5/K-6						
	0460			3,908	0	0	0	0	0
	0480			4,605	0	0	0	0	0
	410	Supplies		0	213	0	0	0	0
	420	Textbooks		0	206	0	0	0	0
Total Function		1111	Elementary - K-5/K-6	8,513	419	0	0	0	0
Function		1113	Elementary Extra Curricular						
	460	Non-Consumable Supplies / Items		0	74	0	0	0	0
Total Function		1113	Elementary Extra Curricular	0	74	0	0	0	0
Function		2130	Health Services						
	410	Supplies		0	132	0	0	0	0
	420	Textbooks		0	117	0	0	0	0
Total Function		2130	Health Services	0	249	0	0	0	0
Function		2540	Maintenance/Operations						
	410	Supplies		0	157	0	0	0	0
	460	Non-Consumable Supplies / Items		0	241	0	0	0	0
Total Function		2540	Maintenance/Operations	0	398	0	0	0	0
Function		2660	Technology						
	410	Supplies		0	25	0	0	0	0
	460	Non-Consumable Supplies / Items		0	540	0	0	0	0
Total Function		2660	Technology	0	565	0	0	0	0
Total Fund	231		ESSER I GRANT	8,513	1,705	0	0	0	0
Fund	232		ESSER II GRANT						
Function		1111	Elementary - K-5/K-6						
	310	Instuctions Prof/Technical Services		0	498	400	0	0	0
	410	Supplies		0	0	200	0	0	0
	450	Food		0	142	100	0	0	0
	460	Non-Consumable Supplies / Items		0	0	100	0	0	0
	470	Computer Software		0	0	200	0	0	0
Total Function		1111	Elementary - K-5/K-6	0	640	1,000	0	0	0
Function		2130	Health Services						
	410	Supplies		0	0	200	0	0	0
	460	Non-Consumable Supplies / Items		0	0	100	0	0	0
Total Function		2130	Health Services	0	0	300	0	0	0
Function		2140	Student Services						
	380	Purchased Services		0	2,395	1,550	0	0	0
Total Function		2140	Student Services	0	2,395	1,550	0	0	0
Function		2310	Board of Education Services						
	480	Computer Hardware		0	600	200	0	0	0
Total Function		2310	Board of Education Services	0	600	200	0	0	0
Function		2540	Maintenance/Operations						
	460	Non-Consumable Supplies / Items		0	0	200	0	0	0
Total Function		2540	Maintenance/Operations	0	0	200	0	0	0
Total Fund	232		ESSER II GRANT	0	3,635	3,250	0	0	0

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				Actuals - 21-22	Actuals - 22-23	Adopted Budget - 23,24	Proposed Budget - 24,25	Approved Budget - 24,25	Adopted Budget - 24,25
Fund 233		ESSER III GRANT							
Function		1111 Elementary - K-5/K-6							
	410	Supplies		0	0	1,000	0	0	0
	460	Non-Consumable Supplies / Items		0	0	1,000	0	0	0
	470	Computer Software		0	0	1,000	0	0	0
Total Function		1111 Elementary - K-5/K-6		0	0	3,000	0	0	0
Function		1121 Middle/Junior High Programs							
	410	Supplies		0	0	1,000	0	0	0
Total Function		1121 Middle/Junior High Programs		0	0	1,000	0	0	0
Function		2130 Health Services							
	410	Supplies		0	0	1,000	0	0	0
	460	Non-Consumable Supplies / Items		0	0	1,000	0	0	0
Total Function		2130 Health Services		0	0	2,000	0	0	0
Function		2240 Instructional Staff Development							
	310	Instructions Prof/Technical Services		0	0	12,000	15,000	15,000	15,000
Total Function		2240 Instructional Staff Development		0	0	12,000	15,000	15,000	15,000
Function		2310 Board of Education Services							
	480	Computer Hardware		0	0	1,000	0	0	0
Total Function		2310 Board of Education Services		0	0	1,000	0	0	0
Function		2520 Fiscal Services							
	319	Other Instructional, Professional and Tech Service		0	0	0	6,000	6,000	6,000
Total Function		2520 Fiscal Services		0	0	0	6,000	6,000	6,000
Function		2540 Maintenance/Operations							
	410	Supplies		0	0	1,000	0	0	0
	460	Non-Consumable Supplies / Items		0	0	1,000	0	0	0
	520	Buildings Acquisition		0	31,000	0	0	0	0
Total Function		2540 Maintenance/Operations		0	31,000	2,000	0	0	0
Total Fund	233	ESSER III GRANT		0	31,000	21,000	21,000	21,000	21,000
Fund 234		ESSER LIBRARY GRANT							
Function		2220 Educational Media Services							
	310	Instructions Prof/Technical Services		0	0	3,000	0	0	0
	430	Library Books		0	0	3,000	0	0	0
	460	Non-Consumable Supplies / Items		0	0	4,000	0	0	0
Total Function		2220 Educational Media Services		0	0	10,000	0	0	0
Total Fund	234	ESSER LIBRARY GRANT		0	0	10,000	0	0	0
Fund 260		Staff Retention Grant							
Function		1111 Elementary - K-5/K-6							
	130	Additional Salaries		0	2,456	0	0	0	0
	210	PERS Retirement		0	578	0	0	0	0
	220	FICA Medicare / FICA Social Security		0	188	0	0	0	0
	233	SAIF Workers Comp		0	4	0	0	0	0
Total Function		1111 Elementary - K-5/K-6		0	3,226	0	0	0	0
Function		2520 Fiscal Services							
	130	Additional Salaries		0	2,181	0	0	0	0
	210	PERS Retirement		0	576	0	0	0	0
	220	FICA Medicare / FICA Social Security		0	167	0	0	0	0
	231	WBF Assessment		0	0	0	0	0	0
	233	SAIF Workers Comp		0	7	0	0	0	0
Total Function		2520 Fiscal Services		0	2,931	0	0	0	0
Function		2540 Maintenance/Operations							
	130	Additional Salaries		0	850	0	0	0	0
	220	FICA Medicare / FICA Social Security		0	65	0	0	0	0
	231	WBF Assessment		0	0	0	0	0	0
	233	SAIF Workers Comp		0	20	0	0	0	0
Total Function		2540 Maintenance/Operations		0	935	0	0	0	0
Function		2550 Transportation							
	130	Additional Salaries		0	2,372	0	0	0	0
	210	PERS Retirement		0	484	0	0	0	0
	220	FICA Medicare / FICA Social Security		0	181	0	0	0	0
	231	WBF Assessment		0	0	0	0	0	0
	233	SAIF Workers Comp		0	86	0	0	0	0
Total Function		2550 Transportation		0	3,123	0	0	0	0
Total Fund	260	Staff Retention Grant		0	10,215	0	0	0	0

Ashwood School District
Jefferson Co School Dist 8 Ashwood, OR 97711

Requirements Report

Fund	281		Scholarship Fund						
Function			3300	Community Services					
	374		Other Tuition	0	1,000	1,000	2,000	2,000	2,000
	810		Planned Reserve	0	0	6,501	6,903	6,903	6,903
Total Function			3300	Community Services	0	1,000	7,501	8,903	8,903
Total Fund	281		Scholarship Fund	0	1,000	7,501	8,903	8,903	8,903
Grand Totals:				\$ 253,353	\$ 548,665	\$ 1,075,091	\$ 1,230,212	\$ 1,229,212	\$ 1,229,212



**Form
OR-ED-NBC**

Notice of Budget Committee Meeting

Oregon Department of Revenue

A

Use this notice if public comment will be taken at this meeting.

A public meeting of the Budget Committee of the _____, _____, State of Oregon, to
(District name) (County)

discuss the budget for the fiscal year July 1, 20____ to June 30, 20____, will be held at _____
(Location)

_____. The meeting will take place on _____ at _____
(Address) (Date) ☐ a.m.
☐ p.m.

The purpose of the meeting is to receive the budget message and to receive comment from the public on the budget.

This is a public meeting where deliberation of the Budget Committee will take place. Any person may appear at the meeting and discuss the proposed programs with the Budget Committee.

A copy of the budget document may be inspected or obtained on or after _____ at _____
(Date) (Location)

between the hours of _____ ☐ a.m. ☐ a.m.
☐ p.m. and _____ ☐ p.m.

150-504-057 (Rev. 11-05-21)

**Form
OR-ED-NBC**

Notice of Budget Committee Meeting

Oregon Department of Revenue

B

Use this notice if public comment will be taken at a later meeting.

A public meeting of the Budget Committee of the _____, _____, State of Oregon,
(District name) (County)

on the budget for the fiscal year July 1, 20____ to June 30, 20____, will be held at _____
(Location)

The meeting will take place on _____ at _____
(Date) ☐ a.m.
☐ p.m.

The purpose of the meeting is to receive the budget message. This is a public meeting where deliberation of the Budget Committee will take place.

An additional, separate meeting of the Budget Committee will be held to take public comment. Any person may appear at the meeting and discuss the proposed programs with the Budget Committee. The meeting for public comment will be on

_____ at _____ held at _____
(Date) ☐ a.m. ☐ p.m. (Location)

A copy of the budget document may be inspected or obtained on or after _____
(Date)

at _____, between the hours of _____
(Location) ☐ a.m. ☐ a.m.
☐ p.m. and _____ ☐ p.m.

150-504-057 (Rev. 11-05-21)

Pamplin MediaGroup

PO Box 22109 Portland, OR 97269-2169
Phone: 503-684-0360 Fax: 503-620-3433
E-mail: legals@commnewspapers.com

AFFIDAVIT OF PUBLICATION

State of Oregon, County of Jefferson, ss I,
Tony Ahern, being first duly sworn, depose
and say that I am the Publisher of the **Madras
Pioneer**, a newspaper of general circulation,
published in Jefferson County, Oregon, as
defined by ORS 193.010 and 193.020, that

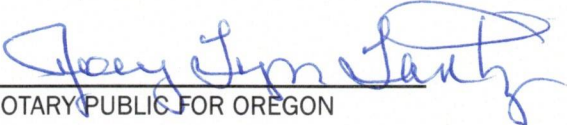
Lynnsay Jacobs
Budget Committee Meeting
Ad#: 321818

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):
04/10/2024

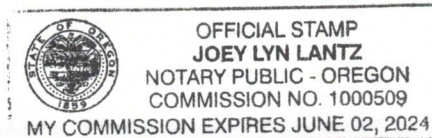


Tony Ahern (Publisher)

Subscribed and sworn to before me this
04/10/2024.



NOTARY PUBLIC FOR OREGON



Acct #: 136960
Attn: Lynnsay Jacobs
ASHWOOD SCHOOL DISTRICT
18624 NE MAIN ST
ASHWOOD, OR 97711

NOTICE OF BUDGET COMMITTEE MEETING

A public meeting of the Budget Committee of the Ashwood School District #8, Jefferson County, State of Oregon, to discuss the budget for the fiscal year July 1, 2024 to June 30, 2025, will be held at Ashwood Elementary, 18624 NE Main St., Ashwood, OR. The meeting will take place on April 25, 2024 at 6:30 p.m. The purpose of the meeting is to receive the budget message and to receive comment from the public on the budget. This is a public meeting where deliberation of the Budget Committee will take place. Any person may appear at the meeting and discuss the proposed programs with the Budget committee. A copy of the budget document may be inspected or obtained on or after April 10, 2024 at District Office, between the hours of 10:00 a.m. and 2:00 p.m.
Publish: April 10, 2024

MAP321818

**FORM
OR-ED-1**

NOTICE OF BUDGET HEARING

Oregon Department of Revenue

A public meeting of the _____ will be held on _____ at _____ ☐ a.m. at
(Governing body) (Date) ☐ p.m.

_____, Oregon. The purpose of this meeting is to discuss the
(Location)

budget for the fiscal year beginning July 1, 20_____ as approved by the _____ Budget Committee.
(District name)

A summary of the budget is presented below. A copy of the budget may be inspected or obtained at _____
(Street address)

_____ between the hours of _____ a.m., and _____ p.m., or online at _____.

This budget is for an ☐ annual; ☐ biennial budget period. This budget was prepared on a basis of accounting that is: ☐ the same as;

☐ different than the preceding year. If different, the major changes and their effect on the budget are:

Contact	Telephone number	E-mail
---------	------------------	--------

FINANCIAL SUMMARY—RESOURCES

TOTAL OF ALL FUNDS	Actual Budget 20____–20____	Adopted Budget This Year: 20____–20____	Approved Budget Next Year: 20____–20____
1. Beginning Fund Balance			
2. Current Year Property Taxes, other than Local Option Taxes			
3. Current Year Local Option Property Taxes			
4. Other Revenue from Local Sources			
5. Revenue from Intermediate Sources			
6. Revenue from State Sources.....			
7. Revenue from Federal Sources			
8. Interfund Transfers.....			
9. All Other Budget Resources			
10. Total Resources			

FINANCIAL SUMMARY—REQUIREMENTS BY OBJECT CLASSIFICATION

11. Salaries			
12. Other Associated Payroll Costs.....			
13. Purchased Services.....			
14. Supplies & Materials			
15. Capital Outlay			
16. Other Objects (except debt service & interfund transfers).....			
17. Debt Service*			
18. Interfund Transfers*			
19. Operating Contingency.....			
20. Unappropriated Ending Fund Balance & Reserves			
21. Total Requirements			

FINANCIAL SUMMARY—REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY FUNCTION

Function			
FTE for Function			
1000 Instruction			
FTE			
2000 Support Services			
FTE			

PO Box 22109 Portland, OR 97201
Phone: 503-684-0360 Fax: 503-684-0361
E-mail: legals@commnewspress.com

AFFIDAVIT OF PUBLICATION
State of Oregon, County of Jefferson
Tony Ahern, being first duly sworn,
and say that I am the Publisher of
Pioneer, a newspaper of general
published in Jefferson County
defined by ORS 193.010 and

Linnsay Jacobs
ED-1
Ad#: 327701

A copy of which is hereto annexed and
published in the entire issue of
newspaper(s) for 1 week(s) in the
following issue(s):
05/22/2024


Tony Ahern (Publisher)

Subscribed and sworn to before me
05/22/2024.


NOTARY PUBLIC FOR OREGON

Acct #: 136960
Attn: Linnsay Jacobs
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 ASHWOOD SCHOOL DISTRICT #8 will be held on JUNE 4, 2024 at 5:00 ☐ a.m. at ☒ p.m.
(Governing body) (Date)
18624 NE MAIN ST, ASHWOOD, Oregon. The purpose of this meeting is to discuss the
(Location)
budget for the fiscal year beginning July 1, 2020 as approved by the ASHWOOD SCHOOL DIST #8 Budget Committee.
(District name)
A summary of the budget is presented below. A copy of the budget may be inspected or obtained at ASHWOOD
(Street address)
ELEMENTARY between the hours of X a.m., and X p.m., or online at ASHWOOD.K12.OR.US
This budget is for an ☒ annual; ☐ biennial budget period. This budget was prepared on a basis of accounting that is: ☐ the same as;
☐ different than the preceding year. If different, the major changes and their effect on the budget are:

Contact LYNNSAY JACOBS, DISTRICT CLERK	Telephone number 541-777-1118	E-mail CLERK@ASHWOOD.K12.OR.US	
FINANCIAL SUMMARY—RESOURCES			
TOTAL OF ALL FUNDS	Actual Budget 20_22-20_23	Adopted Budget This Year: 20_23-20_24	Approved Budget Next Year: 20_24-20_25
1. Beginning Fund Balance	670,124	595,000	600,000
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	9,551	10,450	10,450
5. Revenue from Intermediate Sources	1,363	1,465	1,257
6. Revenue from State Sources	392,013	405,925	528,216
7. Revenue from Federal Sources	54,845	54,750	80,389
8. Interfund Transfers.....			
9. All Other Budget Resources	8,881	7,501	8,903
10. Total Resources	1,136,777	1,075,091	1,229,212
FINANCIAL SUMMARY—REQUIREMENTS BY OBJECT CLASSIFICATION			
11. Salaries	111,413	142,450	162,150
12. Other Associated Payroll Costs.....	38,856	60,430	74,554
13. Purchased Services	173,151	170,125	222,050
14. Supplies & Materials	24,288	77,720	59,700
15. Capital Outlay	180,671	128,265	135,590
16. Other Objects (except debt service & interfund transfers).....	20,284	15,550	20,700
17. Debt Service*			
18. Interfund Transfers*		378,021	355,679
19. Operating Contingency.....		102,530	198,789
20. Unappropriated Ending Fund Balance & Reserves	588,114		
21. Total Requirements.....	1,136,777	1,075,091	1,229,212
FINANCIAL SUMMARY—REQUIREMENTS AND FULL-TIME EQUIVALENT EMPLOYEES (FTE) BY FUNCTION			
Function FTE for Function			
1000 Instruction	129,038	213,841	245,117
FTE	1	1	1
2000 Support Services	268,047	372,462	470,117
FTE	.9	.9	.9
3000 Enterprise & Community Service	1,000	7,501	8,903
FTE	0	0	0
4000 Facility Acquisition & Construction	150,578	53,265	
FTE	0	0	
5000 Other Uses			
5100 Debt Service*			
5200 Interfund Transfers*			
6000 Contingency	0.00	50,000.00	100,395.00
7000 Unappropriated Ending Fund Balance	0	0	50,000
Total Requirements	548,663	1,075,091	1,229,212
Total FTE	1.9	1.9	1.9

* Not included in total 5000 Other Uses. To be appropriated separately from other 5000 expenditures.

RESOLUTION ADOPTING THE BUDGET

BE IT RESOLVED that the Board of the ASHWOOD SCHOOL DISTRICT
hereby adopts the budget for fiscal year 2024 -2025 in the total amount of \$ 1,229,212 *
This budget is now on file at Ashwood Elementary in Ashwood, Oregon.

RESOLUTION MAKING APPROPRIATIONS

BE IT RESOLVED that the amounts shown below are hereby appropriated for the fiscal year beginning
July 1, 2024, for the following purposes:

General Fund 100

1000 Instruction.....	\$	334,737
2000 Support Services.....	\$	654,788
3000 Enterprise & Community Services	\$	-
4000 Facilities Acquisition.....	\$	150,395
5000 Other Uses / Transfers.....	\$	-
6000 Contingency.....	\$	-
7000 Unappropriated Ending Fund Balance	\$	0
Total.....	\$	1,139,920

Debt Service Fund 300

Debt Service	\$	-
Total.....	\$	-

SPECIAL REVENUE Fund 200

Instruction.....	\$	29,314
Support Services.....	\$	30,075
Enterprise & Comm.....	\$	8,903
Total.....	\$	68,292

ESSER 230 Funds

Instruction.....	\$	-
Support Services.....	\$	21,000
Enterprise & Comm.....	\$	-
Total.....	\$	21,000

Total APPROPRIATIONS, All Funds \$ 1,229,212

TOTAL ADOPTED BUDGET \$ 1,229,212 *

(* amounts with asterisks must match)

RESOLUTION IMPOSING THE TAX

BE IT RESOLVED that the following ad valorem property taxes are hereby imposed upon the assessed value
of all taxable property within the district for tax year 20__ - 20__ :

- (1) In the amount of \$ _____ OR at the rate of \$ _____ per \$1000 of assessed value for permanent rate tax;
(2) In the amount of \$ _____ OR at the rate of \$ _____ per \$1000 of assessed value for local option tax;
(3) In the amount of \$ _____ for debt service on 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 the Education Limitation

Permanent Rate Tax.....\$ _____ OR \$ _____ /\$1000
Local Option Tax.....\$ _____ OR \$ _____ /\$1000

Excluded from Limitation

General Obligation Bond Debt Service.....\$ _____

The above resolution statements were approved and declared adopted on _____, 2024.

X

Ed Jackson
Ed Jackson, Board Chair

X

Jody Holmes
Jody Holmes, Vice Chair

X

Ken Leebetter
Ken Leebetter, Board Member

X

Kelly Hendrix
Kelly Hendrix, Board Member

X

Renee Jackson
Renee Jackson, Board Member