

RESOLUTION 2526-3

RESOLUTION APPROVING AMENDED APPROPRIATIONS OF EXPENDITURES NOT REQUIRING A SUPPLEMENTAL BUDGET IN 2025-26 BUDGET

Proposed Motion:

WHEREAS, ORS 294.311(3) provides for the preparation of an adopted budget for the fiscal year 2025-26 and further allows the amendment of appropriation levels of that budget through resolution when certain conditions exist; and,

WHEREAS, the State School Fund came in higher than anticipated due primarily to an increase in enrollment while statewide enrollment declined; and,

WHEREAS, the Beginning Fund Balance of the Special Revenue Funds were estimated too low during the prior budgeting cycle; and,

WHEREAS, expenditures in the broad instruction category of the general fund were higher than anticipated due to unanticipated increases in; charter school enrollment, substitute utilization rates and Special Education instructional; and,

WHEREAS, ORS 294.463 allows for the Amendment of Appropriation levels of existing Appropriation categories through Resolution rather than Supplemental Budget Process when the impact does not increase broad fund category revenues and expenditures by over 10%

BE IT THEREFORE RESOLVED that the Board hereby adopts an Amended Appropriation and Expenditure level for the General Fund, the Special Revenue Fund and the Debt Service Fund for the 2025-26 fiscal year, summarized below and in compliance with Oregon budget law.

Fund 100 Total impact = \$1,373,000 increase or 2.65%

Resource (Revenues)	Appropriation level (Changed in italics)	Requirements (Expenditures)	Appropriation level (Changed in italics)
1000 – Local Sources	<i>\$11,047,110</i>	1000- Instruction	<i>\$31,505,120</i>
2000 – Inter Sources	\$815,000	2000- Support	<i>\$17,475,745</i>
3000- State Sources	<i>\$34,410,345</i>	3000- Enterprise	\$20,000
5000 – Other sources	<i>\$7,210,000</i>	5000- Other uses	\$1,250,000
		6000- Contingency	\$225,000
		7000- Unappropriated	\$3,006,590
Total Appropriation	<i>\$53,482,455</i>	Total Expenditure	<i>\$53,482,455</i>

Fund 2xx Total impact = \$500,000 increase or 4%

Resource (Revenues)	Appropriation level (Changed in italics)	Requirements (Expenditures)	Appropriation level (Changed in italics)
1000 – Local Sources	\$2,033,600	1000- Instruction	<u>\$5,373,832</u>
3000 – State Sources	\$3,748,096	2000- Support	\$2,785,729
4000 – Fed Sources	\$2,691,072	3000-Enterprise	\$1,932,208
5000 – Other sources	<u>\$4,875,000</u>	4000-Facilities	\$160,000
		5000 -Other Uses	<u>\$571,000</u>
		7000- Unappropriated	\$2,525,000
<u>Total Appropriation</u>	<u>\$13,347,768</u>	<u>Total Expenditure</u>	<u>\$13,347,768</u>

Fund 3xx Total impact = \$181,000 increase or 9.92%

Resource (Revenues)	Appropriation level (Changed in italics)	Requirements (Expenditures)	Appropriation level (Changed in italics)
1000 – Local Sources	\$1,625,000	1000- Instruction	\$0
2000 – Inter Sources	\$0	2000- Support	<u>\$2000</u>
3000 – State Sources	\$0	5000 -Other Uses	<u>\$1,887,556</u>
5000 – Other Sources	<u>\$381,000</u>	7000- Unappropriated	\$116,444
Total Appropriation	<u>\$2,006,000</u>	Total Expenditure	<u>\$2,006,000</u>