

North Wasco County School District 21
Resolution adopting the budget, making appropriations,
imposing and categorizing the tax

Resolution No. 25-26-01

RESOLUTION ADOPTING THE BUDGET

BE IT RESOLVED, that the Board of Directors of North Wasco County School District 21 hereby adopts the budget for fiscal year 2025-2026 in the total amount of \$64,700,381 now on file at the Business Office of the School District.

RESOLUTION MAKING APPROPRIATIONS

BE IT RESOLVED, that the amounts for the fiscal year beginning July 1, 2025, and for the purposes shown below are hereby appropriated:

100 - GENERAL FUND

Instruction	\$ 24,755,914
Support services	16,805,988
Transfers	1,090,000
Debt service	50,000
Contingency	875,000
Total	<u>\$ 43,576,902</u>

105 - TECHNOLOGY FUND

Support services	\$ 354,000
Total	<u>\$ 354,000</u>

107 - CURRICULUM ADOPTION FUND

Instruction	\$ 461,500
Support services	-
Total	<u>\$ 461,500</u>

110 - VEHICLE REPLACEMENT

Support services	\$ 30,000
Total	<u>\$ 30,000</u>

210 - FEDERAL PROGRAMS

Instruction	\$ 2,103,412
Support services	366,459
Enterprise & Comm. Svcs.	29,000
Facility Acquisition	500,000
Total	<u>\$ 2,998,871</u>

220 - STATE PROGRAMS

Instruction	\$ 1,703,477
Support services	440,799
Enterprise & Comm. Svcs.	57,452
Facility Acquisition	2,357,918
Total	<u>\$ 4,559,646</u>

230 - LOCAL PROGRAMS

Instruction	\$ 24,000
Support services	24,000
Enterprise & Comm. Svcs.	1,000
Facility Acquisition	1,000
Total	<u>\$ 50,000</u>

240 - VOCATIONAL EDUC. FUND

Instruction	\$ 27,000
Total	<u>\$ 27,000</u>

242 - ENTERPRISE ZONE PROJECTS

Facility Acquisition	\$ 291,000
Total	<u>\$ 291,000</u>

251 - STUDENT INVESTMENT ACCOUNT

Instruction	\$ 1,516,409
Support services	2,921,411
Enterprise & Comm. Svcs.	-
Total	<u>\$ 4,437,820</u>

252 - HIGH SCHOOL SUCCESS

Instruction	\$ 442,809
Support services	454,435
Total	<u>\$ 897,244</u>

290 - STUDENT BODY FUND

Instruction	\$ 318,100
Support services	-
Total	<u>\$ 318,100</u>

295 - BUS REPLACEMENT FUND

Support services	\$ 310,000
Total	<u>\$ 310,000</u>

RESOLUTION MAKING APPROPRIATIONS (cont.)

299 - NUTRITION SERVICES FUND

Enterprise & Comm. Svcs.	\$ 1,880,458
Total	<u>\$ 1,880,458</u>

305 - DEBT SERVICE - BUS PURCHASE

Debt service	\$ 182,856
Total	<u>\$ 182,856</u>

303 - DEBT SERVICE - OSBA PERS BONDS

Debt service	\$ 2,115,764
Total	<u>\$ 2,115,764</u>

401- CAPITAL IMPROVEMENT FUND

Facility Acquisition	\$ 160,000
Total	<u>\$ 160,000</u>

304 - DEBT SERVICE - FFCO

Debt service	\$ 377,063
Total	<u>\$ 377,063</u>

601 - INTERNAL SERVICE FUND

Support services	\$ 430,576
Transfers	465,000
Total	<u>\$ 895,576</u>

Total Appropriations, All Funds \$ 63,923,800

Total Unappropriated and Reserve Amounts, All Funds 776,581

TOTAL ADOPTED BUDGET \$ 64,700,381

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 2025-2026:
(1) At the rate of \$5.2399 per \$1,000 of assessed value for permanent tax rate;

RESOLUTION CATEGORIZING THE TAX

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

Subject to the Education Limitation

Permanent Rate..... \$5.2399 / \$1,000

Adopted this 26th day of June, 2025.

David Jones, Board Chair

Randal Anderson, Chief Financial Officer