

UMATILLA SCHOOL DISTRICT 6R

June 12, 2025

A. RESOLUTION ADOPTING THE BUDGET

BE IT RESOLVED that the Board of Directors of Umatilla School District hereby adopts the budget for 2025-2026 in the total sum of \$66,197,421 now on file at the district administrative office.

B. RESOLUTION MAKING APPROPRIATIONS

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

<u>GENERAL FUND</u>		<u>Debt Service Funds</u>	
1000 Instruction	16,134,203	5000 Debt Service (long term)	3,545,000
2000 Support Services	10,809,997		
3000 Enterprise and Community Services	25,000		
5000 Transfer of Funds	-	<u>Capital Project Funds</u>	
6000 Contingencies	992,000	4000 Facility Acquisition and Construction	26,226,000
TOTAL	27,961,200		
<u>Special Revenue Funds</u>		TOTAL APPROPRIATIONS - ALL FUNDS	66,197,421
1000 Instruction	3,886,250	Total Unappropriated & Reserve Amounts, All Funds	-
2000 Support Services	2,086,790	TOTAL ADOPTED BUDGET	66,197,421
3000 Enterprise and Community Services	2,249,181		
4000 Facilities Acquisition and Construction	-		
5000 Transfer of Funds	65,000		
6000 Contingencies	178,000		
TOTAL	8,465,221		

C. RESOLUTION IMPOSING AND CATEGORIZING THE TAX

BE IT RESOLVED that the Board of Directors for Umatilla School District 6R hereby imposes the taxes provided for in the adopted budget at the rate of \$4.9224 per \$1,000 assessed value for operations; and in the amount of \$2,348,900 for bonds; and that these taxes are hereby imposed and categorized for tax year 2025-2026 upon the assessed value of all taxable property within the district.

D. CATEGORIZING THE TAX

	<u>Education Limitation</u>	<u>Excluded from Limitation</u>
Permanent Rate Tax	\$4.9224/\$1,000	
Local Option Tax	NONE	
General Obligation Bond Debt Service		\$ 2,348,900

E. ADOPTION, SIGNATURES & WITNESS

The above resolution statements were approved and declared adopted on this 12th day of June 2025.

Lesly Claustro-Sanguino, Board Chair

Heidi Sipe, Superintendent

UMATILLA SCHOOL DISTRICT #6R
APPROVED BUDGET - MAJOR FUNCTION SUMMARY
2025/2026

GENERAL FUND - APPROPRIATIONS	2022/2023 Actual	2023/2024 Actual	2024/2025 Budget	2025/2026 Proposed	2025/2026 Approved	2025/2026 Adopted
1000: INSTRUCTION	11,348,385	11,629,046	14,811,618	16,134,203	16,134,203	0
2000: SUPPORT SERVICES	6,697,727	7,505,101	10,054,660	10,809,997	10,809,997	0
3000: COMMUNITY SERVICES	10,823	18,568	29,697	25,000	25,000	0
5000: TRANSFERS/FUND TO FUND	165,000	0	10,000	0	0	0
6000: CONTINGENCIES	0	0	1,312,000	992,000	992,000	0
TOTAL GENERAL FUND APPROPRIATIONS	\$ 18,221,935	\$ 19,152,716	\$ 26,217,975	\$ 27,961,200	\$ 27,961,200	\$ -
7000: UNAPPROPRIATED or ENDING FUND BALANCE***	4,535,687	4,696,158	0	0	0	0
TOTAL GENERAL FUND	\$ 22,757,622	\$ 23,848,874	\$ 26,217,975	\$ 27,961,200	\$ 27,961,200	\$ -

*** Not included in the appropriation, but must be included in the accounting records to "balance". By definition, an Unappropriated Ending Fund Balance is not appropriated.

GENERAL FUND - RESOURCES	2022/2023 Actual	2023/2024 Actual	2024/2025 Budget	2025/2026 Proposed	2025/2026 Approved	2025/2026 Adopted
TOTAL RESOURCES (except property taxes)	18,163,797	18,732,618	20,842,975	22,660,900	22,660,900	0
PROPERTY TAXES TO BE RECEIVED	4,593,825	5,116,256	5,375,000	5,300,300	5,300,300	0
TOTAL RESOURCES - GENERAL FUND	\$ 22,757,622	\$ 23,848,874	\$ 26,217,975	\$ 27,961,200	\$ 27,961,200	\$ -

SPECIAL REVENUE FUNDS - APPROPRIATIONS	2022/2023 Actual	2023/2024 Actual	2024/2025 Budget	2025/2026 Proposed	2025/2026 Approved	2025/2026 Adopted
1000: INSTRUCTION	3,517,453	3,718,078	3,846,695	3,886,250	3,886,250	0
2000: SUPPORT SERVICES	1,347,135	1,889,754	2,227,730	2,086,790	2,086,790	0
3000: COMMUNITY SERVICES	1,446,690	1,708,007	1,985,873	2,249,181	2,249,181	0
4000: FACILITIES ACQUISITION	59,298	522,815	0	0	0	0
5000: TRANSFERS/FUND TO FUND	40,000	47,500	51,500	65,000	65,000	0
6000: CONTINGENCIES	0	0	188,000	178,000	178,000	0
7000: UNAPPROPRIATED or ENDING FUND BALANCE	1,390,738	1,007,582	0	0	0	0
TOTAL SPECIAL REVENUE FUNDS	\$ 7,801,314	\$ 8,893,736	\$ 8,299,798	\$ 8,465,221	\$ 8,465,221	\$ -

SPECIAL REVENUE FUNDS - RESOURCES	2022/2023 Actual	2023/2024 Actual	2024/2025 Budget	2025/2026 Proposed	2025/2026 Approved	2025/2026 Adopted
TOTAL RESOURCES (except property taxes)	7,801,314	8,893,736	8,299,798	8,465,221	8,465,221	0
PROPERTY TAXES TO BE RECEIVED	0	0	0	0	0	0
TOTAL RESOURCES - SPECIAL REVENUE FUNDS	\$ 7,801,314	\$ 8,893,736	\$ 8,299,798	\$ 8,465,221	\$ 8,465,221	\$ -

**UMATILLA SCHOOL DISTRICT #6R
APPROVED BUDGET - MAJOR FUNCTION SUMMARY
2025/2026**

DEBT SERVICE FUND - APPROPRIATIONS	2022/2023 Actual	2023/2024 Actual	2024/2025 Budget	2025/2026 Proposed	2025/2026 Approved	2025/2026 Adopted
5000: BOND PAYMENT	2,205,966	3,100,648	3,378,000	3,545,000	3,545,000	0
7000: UNAPPROPRIATED or ENDING FUND BALANCE	226,177	266,640	0	0	0	0
TOTAL DEBT SERVICE FUND	\$ 2,432,143	\$ 3,367,288	\$ 3,378,000	\$ 3,545,000	\$ 3,545,000	\$ -

DEBT SERVICE FUND - RESOURCES	2022/2023 Actual	2023/2024 Actual	2024/2025 Budget	2025/2026 Proposed	2025/2026 Approved	2025/2026 Adopted
TOTAL RESOURCES (except property taxes)	0	0	0	0	0	0
PROPERTY TAXES TO BE RECEIVED	2,432,143	3,367,288	3,378,000	3,545,000	3,545,000	0
TOTAL RESOURCES - DEBT SERVICE FUND	\$ 2,432,143	\$ 3,367,288	\$ 3,378,000	\$ 3,545,000	\$ 3,545,000	\$ -

CAPITAL PROJECTS FUND - APPROPRIATIONS	2022/2023 Actual	2023/2024 Actual	2024/2025 Budget	2025/2026 Proposed	2025/2026 Approved	2025/2026 Adopted
2000: SUPPORT SERVICES	0	0	0	0	0	0
4000: FACILITIES ACQUISITION	595,843	3,891,579	49,092,500	26,226,000	26,226,000	0
7000: UNAPPROPRIATED or ENDING FUND BALANCE	47,999,706	45,558,025	0	0	0	0
TOTAL CAPITAL PROJECTS FUND	\$ 48,595,549	\$ 49,449,605	\$ 49,092,500	\$ 26,226,000	\$ 26,226,000	\$ -

CAPITAL PROJECT FUND - RESOURCES	2022/2023 Actual	2023/2024 Actual	2024/2025 Budget	2025/2026 Proposed	2025/2026 Approved	2025/2026 Adopted
TOTAL RESOURCES (except property taxes)	48,595,549	49,449,605	49,092,500	26,226,000	26,226,000	0
PROPERTY TAXES TO BE RECEIVED	0	0	0	0	0	0
TOTAL RESOURCES - CAPITAL PROJECT FUND	\$ 48,595,549	\$ 49,449,605	\$ 49,092,500	\$ 26,226,000	\$ 26,226,000	\$ -

TOTAL - APPROPRIATIONS	\$ 27,434,321	\$ 34,031,097	\$ 86,988,273	\$ 66,197,421	\$ 66,197,421	\$ -
TOTAL - UNAPPROPRIATED or ENDING FUND BALANCE	54,152,308	51,528,406	0	0	0	0
GRAND TOTAL - REQUIREMENTS	\$ 81,586,628	\$ 85,559,502	\$ 86,988,273	\$ 66,197,421	\$ 66,197,421	\$ -

GRAND TOTAL - RESOURCES	\$ 81,586,628	\$ 85,559,502	\$ 86,988,273	\$ 66,197,421	\$ 66,197,421	\$ -
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