

2026-2027 BUDGET RESOLUTION

Resolution #2026-27-01

A. ADOPTING THE BUDGET

BE IT RESOLVED that the Board of Directors of the Morrow County School District hereby adopts the budget for the fiscal year/school year 2026-27 in the total amount of \$173,476,242. This budget is now on file at the District's Business Office, 235 E. Stansbury, Heppner, Oregon.

B. RESOLUTION MAKING APPROPRIATIONS

BE IT RESOLVED that the amounts shown below are hereby appropriated for the fiscal year beginning July 1, 2026, for the following purposes:

General Fund		Debt Service Fund	
Instruction.....	23,431,757	Debt Service.....	64,005,000
Support Services.....	16,416,840	Transfers.....	-
Debt Service	0	Total.....	\$64,005,000
Transfers.....	570,000		
Contingency.....	0		
Total.....	\$40,418,597		
Special Revenue Fund		Capital Projects Fund	
Instruction.....	9,167,241	Support Services.....	250,000
Support Services.....	3,794,487	Facilities Acquisition....	50,982,750
Enterprise & Community....	2,409,278	Total.....	\$51,232,750
Facilities Acquisition	0		
Transfers.....	0		
Contingency.....	1,448,889		
Total.....	\$16,819,895		
Total APPROPRIATIONS, All Funds . . .		\$172,476,242	
Total Unappropriated and Reserve Amounts, All Funds . . .		1,000,000	
TOTAL ADOPTED BUDGET . . .		\$173,476,242 *	

C. 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 2026-2027:

- (1) At the rate of \$ 4.0342 per \$1000 of assessed value for permanent rate tax;
- (2) In the amount of \$7,500,000 for debt service on general obligation bonds;

D. 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	Excluded from Limitation
Permanent Rate Tax.....	\$ 4.0342/\$1000	
General Obligation Bond Debt Service.....		\$7,500,000

E. ADOPTION, SIGNATURES & WITNESS

The above resolution statements were approved and declared adopted on June 8, 2026.

X _____
Board Vice Chair
Brian Kollman

X _____
Superintendent
Matt Combe