

Resolution 2025/26-07
2025-26 Budgeted Resources Transfer

Oregon budget law requires that appropriation levels (instruction, support services, enterprise and community services, capital projects and debt service) must not be overspent. In accordance with ORS 294.463, budget law allows the Board of Directors to authorize transfers of appropriations and/or resources after declaring the need, purpose and amount of the transfer.

The District’s 2025-26 Adopted Budget includes appropriations of \$1,345,198 in General Fund - Transfers Out for transfer to various specified Special Revenue Funds to provide current and future funding for Curriculum and Technology purchases, and to establish funding in the newly created PERS Reserve fund.

Resources are adequate at this time to make this transfer and also meet the Board Policy requiring a 7% minimum ending fund balance in the General Fund.

Recommended for transfer are the following resources within the named funds:

	Increase <u>Transfers Out</u>	Increase <u>Transfers In</u>
Fund 100- General Fund – Transfers Out (Expense)	\$1,345,198	
Fund 290- Curriculum Fund – Transfers In (Revenue)		\$500,000
Fund 298- Technology Fund – Transfers In (Revenue)		\$500,000
Fund 630- PERS Reserve Fund – Transfers In (Revenue)		\$345,198

APPROVED BY A VOTE AT A REGULAR BOARD OF DIRECTORS MEETING HELD JUNE 9, 2026.

Board Chair

Superintendent