



## **RESOLUTION 2025-26-7**

### **ADOPTING THE BUDGET**

**BE IT RESOLVED** that the Board of the Winston-Dillard School District No. 116 hereby adopts the budget for fiscal year 2026-2027 in the total amount of \$33,655,721.27\*. This budget is now on file at the District Office located at 620 NW Elwood in Winston, Oregon.

### **MAKING APPROPRIATIONS**

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

<b><u>General Fund</u></b>		
1000	Instruction	\$ 11,974,625.56
2000	Support Services	10,030,507.60
5000	Transfers	240,000.00
6000	Contingency	<u>420,000.00</u>
	Total	\$22,665,133.16
<b><u>Grants &amp; Projects Fund</u></b>		
1000	Instruction	\$ 2,663,606.80
2000	Support Services	1,298,690.21
4000	Facilities Acquisition and Construction	<u>75,000.00</u>
	Total	\$ 4,037,297.01
<b><u>Food Service Fund</u></b>		
3000	Enterprise & Community Services	\$ <u>1,533,891.10</u>
	Total	\$ 1,533,891.10
<b><u>Associated Student Body Funds</u></b>		
1000	Instruction	<u>\$ 600,000.00</u>
	Total	\$ 600,000.00
<b><u>Debt Service Fund</u></b>		
2000	Support Services	\$ 10,000.00
5000	Debt Service	3,100,000.00
6000	Contingency	<u>470,200.00</u>
	Total	\$ 3,580,200.00

<b><u>Capital Projects Fund</u></b>		
4000	Facilities Acquisition and Construction	\$ 539,200.00
	Total	\$ 539,200.00
	Total Appropriations, All Funds	<u>\$32,955,721.27</u>
	Total Unappropriated and Reserve Amounts, All Funds	\$ 700,000.00
	<b><i>TOTAL ADOPTED BUDGET</i></b>	<b><u>\$33,655.721.27*</u></b>

(\*amounts with asterisks must match)

**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 \$4.3994 per \$1,000 of assessed value for permanent rate tax;
- (2) In the amount of \$1,167,100 for debt service on general obligation bonds;

**CATEGORIZING THE TAX**

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

<b><u>Subject to the Education Limitation</u></b>	<b><u>Excluded from the Limitation</u></b>
Permanent Rate Tax	\$4.3994/\$1,000
General Obligation Bond Debt Service	\$1,167,500

**BE IT RESOLVED** that the Board designates the authority to classify the assignment of ending fund balances is granted to the Superintendent and Business Manager.

The above resolutions and statements were approved and declared adopted on this 17th day of June 2026.

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Bob Shigley, Board Chair

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Kevin Wilson, Superintendent