

***Tigard-Tualatin School District 23 J***  
***Resolution 1718-24***

**Resolution Adopting the Budget, Making Appropriations, and Imposing and Categorizing Taxes**

**Adopting the Budget**

**BE IT RESOLVED** that the Board of Directors of the Tigard-Tualatin School District 23J, Washington and Clackamas Counties, Oregon, hereby adopts the budget for the 2018-19 fiscal year in the total amount of \$453,487,819 for all funds now on file at the Hibbard Administration Building.

**Making Appropriations**

**BE IT RESOLVED** that the amounts for the fiscal year beginning July 1, 2018, and for the purposes shown below are hereby appropriated:

<u>General Fund</u>	
Instruction	91,865,597
Support Services	50,451,686
Enterprise and Community Services	214,753
Transfers	219,000
Contingency	<u>3,923,660</u>
Total Appropriation	146,674,696
* Unappropriated Ending Fund Balance	<u>14,498,300</u>
Total General Fund	<u><u>161,172,996</u></u>
<u>Special Revenue Funds</u>	
Instruction	14,770,792
Support Services	11,858,001
Enterprise and Community Services	6,531,223
Transfers	1,750,000
Transfer to Other LEAs	<u>300,000</u>
Total Appropriation	35,210,016
* Unappropriated Ending Fund Balance	<u>2,255,000</u>
Total State, County, and Local Grants Fund	<u><u>37,465,016</u></u>
<u>General Obligation Debt Service Fund</u>	
Debt Service	<u>19,961,300</u>
Total General Obligation Debt Service Fund	<u><u>19,961,300</u></u>
<u>Full Faith and Credit and Lease Obligation Fund</u>	
Debt Service	1,522,900
* Unappropriated Ending Fund Balance	<u>256,281</u>
Total Full Faith and Credit and Lease Obligation Fund	<u><u>1,779,181</u></u>
<u>Pension Bond Series 2007 Debt Service Fund</u>	
Debt Service	<u>3,652,100</u>
Total Pension Bond Series 2007 Debt Service Fund	<u><u>3,652,100</u></u>
<u>Capital Projects Fund</u>	
Facilities Maintenance and Construction	167,751,931

Transfers	505,410
Total Appropriation	168,257,341
* Unappropriated Ending Fund Balance	56,062,585
Total Capital Projects Fund	<u>224,319,926</u>
 <u>Insurance Reserve Fund</u>	
Instruction	708,700
Support Services	1,068,600
Enterprise and Community Services	218,000
Total Insurance Reserve Fund	<u>1,995,300</u>
 <u>Trust and Agency Funds</u>	
Support Services	1,826,575
Transfers	25,000
Total Appropriation	1,851,575
* Unappropriated Ending Fund Balance	1,290,425
Total Early Retirement Plan Fund	<u>3,142,000</u>
Total All Funds	
Total Appropriations	379,125,228
* Total Unappropriated Ending Fund Balance	74,362,591
<b>Total All Funds</b>	<b><u>453,487,819</u></b>

\* Unappropriated Ending Fund Balances are not appropriated


### Imposing and Categorizing Taxes

**BE RESOLVED** that the Board of Directors of Tigard-Tualatin School District 23J, Washington and Clackamas Counties, Oregon hereby imposes the taxes provided for in the adopted budget at the rate of \$4.9892 per \$1,000 of assessed value for operations; in the amount of \$1.0000 per \$1,000 for local option operations; in the amount of \$20,518,400 for bonds; and that these taxes are hereby imposed and categorized for tax year 2018-19 upon the assessed value of all taxable property within the District.

	Education	Excluded from Limitation
General Fund Permanent Rate Tax	\$4.9892/\$1,000	
General Fund Local Option Tax	\$1.0000/\$1,000	
Debt Service Fund		\$20,518,400

The above resolution statements were approved and declared adopted on this 11th day of June 2018.

Signed:

  
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 Jill Zurschmeide, Chairman of the Board

Attest:

  
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 Ernest L. Brown, Superintendent