

JEFFERSON COUNTY / BLACK BUTTE SCHOOL DISTRICT NO. 41
CAMP SHERMAN, OREGON 97730

RESOLUTION 26-03

**A RESOLUTION ADOPTING A SUPPLEMENTAL BUDGET
FOR THE FISCAL YEAR 2025-2026**

WHEREAS, ORS 294.471 provides for making a supplemental budget for an occurrence or condition which had not been ascertained at the time of preparation of a budget for the current fiscal year, which requires a change in financial planning; and

WHEREAS, after the adoption of the 25-26 budget, Jefferson County School District #41 adopted Resolution 26-02 approving a deposit of \$100,000 to be paid to Oregon PERS as an investment into the PERS Side Account from the PERS Reserve Fund (102); and

WHEREAS, it is recognized that Resolution 26-02 indicated the expense would utilize 6000 Contingency however 5400 PERS UAL Lump Sum Payment to PERS is required for the payment to PERS. It is further recognized that at the time of preparing the 25-26 budget an appropriation in the General Fund (100) was not made for 5400 PERS UAL Lump Sum Payment

NOW, THEREFORE: The supplemental budget for the fiscal year 2025-26 is hereby adopted, and the amounts appropriated by the Board of Directors of the Jefferson County School District #41 for the General Fund (100) are hereby amended as follows:

FUND: 100, General Fund							
Resource		Amount			Expenditure - Indicates Org. Unit / Prog. & Activity, and Object Class.		Amount
1	1000 Revenue from Local Sources	\$ 388,217.00	1	1000	Instruction		\$ 472,346.00
2	2000 Revenue from Intermediate Sources	\$ 125.00	2	2000	Support Services		\$ 405,318.00
3	3000 Revenue from State Sources	\$ 319,872.00	3	3000	Community Service		\$ -
5	4000 Revenue from Federal Sources	\$ -	4	4000	Facilities Acquisition		\$ -
6	5200 Transfer In	\$ 84,905.00	5	5100	Debt Service		\$ -
	5400 Beginning Fund Balance	\$ 984,094.00	6	5200	Transfers Out		\$ 84,905.00
			7	5400	PERS UAL Bond Lump Sum		\$ 100,000.00
			8	6000	Contingency		\$ 714,094.00
			9	7000	Unappropriated		\$ 550.00
Revised Total Fund Resources		\$ 1,777,213.00	Revised Total Fund Requirements				\$ 1,777,213.00

Passed, Approved and Adopted this 9th day of December 2025 by the Board of Directors of the Jefferson County - Black Butte School District #41.

District Board Chair, Marie Sheahan "Bear" Brown

Dated

Jane Petke, Business Manager

Dated