

*Tigard-Tualatin School District 23 J*  
*Resolution 2223-23*

**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 2023-24 fiscal year in the total amount of \$324,049,891 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, 2023, and for the purposes shown below are hereby appropriated:

<u>General Fund</u>	
Instruction	104,887,308
Support Services	64,557,715
Enterprise and Community Services	432,509
Transfers	454,000
Contingency	3,236,223
Total Appropriation	<u>173,567,755</u>
* Unappropriated Ending Fund Balance	9,743,372
Total General Fund	<u><u>183,311,127</u></u>
<u>Special Revenue Funds</u>	
Instruction	24,569,584
Support Services	17,552,031
Enterprise and Community Services	7,617,979
Facilities Maintenance and Construction	134,100
Transfers	1,600,000
Total Appropriation	<u>51,473,694</u>
* Unappropriated Ending Fund Balance	4,271,591
Total State, County, and Local Grants Fund	<u><u>55,745,285</u></u>
<u>General Obligation Debt Service Fund</u>	
Debt Service	<u>24,090,400</u>
Total General Obligation Debt Service Fund	<u><u>24,090,400</u></u>
<u>Full Faith and Credit and Lease Obligation Fund</u>	
Debt Service	<u>1,005,100</u>
Total Appropriation	1,005,100
* Unappropriated Ending Fund Balance	<u>171,516</u>
Total Full Faith and Credit and Lease Obligation Fund	<u><u>1,176,616</u></u>
<u>Pension Bond Series 2007 Debt Service Fund</u>	
Debt Service	<u>4,392,600</u>
Total Pension Bond Series 2007 Debt Service Fund	<u><u>4,392,600</u></u>

<u>Capital Projects Fund</u>	
Facilities Maintenance and Construction	<u>52,372,863</u>
<u>Internal Service Fund</u>	
Support Services	2,436,000
Enterprise and Community Services	<u>500,000</u>
Total Insurance Reserve Fund	<u>2,936,000</u>
<u>Trust and Agency Fund</u>	
Transfers	<u>25,000</u>
Total Trust and Agency Fund	<u>25,000</u>
Total All Funds	
Total Appropriations	309,863,412
* Total Unappropriated Ending Fund Balance	<u>14,186,479</u>
<b>Total All Funds</b>	<b><u>324,049,891</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 \$24,698,400 for bonds; and that these taxes are hereby imposed and categorized for tax year 2023-24 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		\$24,698,400

The above resolution statements were approved and declared adopted on this 26th day of June 2023.

**Signed:**



Tristan Irvin, Board Chair

**Attest:**

  
 Dr. Susan Rieke-Smith, Superintendent/District Clerk