



**BEFORE THE BOARD OF TRUSTEES OF THE POINT ARENA SCHOOLS  
MENDOCINO COUNTY, CALIFORNIA**

**RESOLUTION NO. PAS-26-6116**

**APPROPRIATING THE ENDING 2025-26 BALANCE TO A RESERVE**

**WHEREAS**, all public agencies including school districts must appropriate revenue pursuant to Article XIIB of the California Constitution; and

**WHEREAS**, section 2 of Article XIIB requires that any revenues not appropriated in compliance with Article XIIB be returned through a revision in tax rates or fees schedules; and

**WHEREAS**, section 5 of Article XIIB allows an entity of government, including a school district, to establish a reserve and that appropriations subject to limitations of Article XIIB in the year in which the contributions are made and the expenditures of withdrawals from such a reserve are not subject to the limitations of Article XIIB; and

**WHEREAS**, the District wishes to ensure that all revenues received during the 2025-26 fiscal year have been appropriated and, furthermore, that such revenues not be subject to limitations in any further fiscal year.

**NOW, THEREFORE, IT IS RESOLVED** that at the close of the 2025-26 fiscal year, any monies from revenues and beginning balances not expended during the fiscal year are hereby appropriated to a Reserve Account with the General Fund as authorized by section 5 of Article XIIB of the California Constitution.

The foregoing Resolution was adopted by the Board of Trustees of the Point Arena Schools District on the 10th day of June 2026.

Board Member	Sal Martinez	_____
Board Member	Sigrid Hillscan	_____
Board Member	Victor Aparicio	_____
Board Member	Darrell Bechtol Jr.	_____
Board Member	Kirk Mobert	_____
Board Member	Mike Dinning	_____
Board Member	Cathy Frey	_____

AYES: \_\_\_\_\_ NOES: \_\_\_\_\_ ABSTAIN: \_\_\_\_\_ ABSENT: \_\_\_\_\_

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Board of Trustees  
Victor Aparicio – Darrell Bechtol Jr. – Mike Dinning  
Cathy Frey - Sigrid Hillscan - Sal Martinez – Kirk Mobert

I, Sigrid Hillscan, Clerk of the Board of the Point Arena Schools District do hereby certify that the foregoing Resolution was regularly introduced, passed, and adopted by the Board of Trustees at its meeting held June 10, 2026.

SO ORDERED:

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Sigrid Hillscan  
Clerk of the Board

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Warren Galletti  
Superintendent, Point Arena Schools