REESE BOARD OF EDUCATION

Special Meeting

For Action

Subject: Adopt the 2026-2027 Budget Resolution

RESOLVED, that this resolution shall be the general appropriations of the Reese Public Schools School District for the fiscal year 2026-2027. A resolution to make appropriations; to provide for the expenditure of the appropriations; and to provide for the disposition of all income received by the Reese Public Schools.

BE IT FURTHER RESOLVED, that the total revenues and unappropriated fund balance estimated to be available for appropriations in the general fund of the Reese Public Schools for the fiscal year 2026 - 2027 is as follows:

General Fund

	2024-25	2025-26	2026-27
REVENUE			
Local - INCLUDES 18.0000 MILLS AD VALOREM PROPERTY TAXES ON NON-HOMESTEAD AND NON-QUALIFIED AGRICULTURAL PROPERTY FOR GENERAL OPERATING PURPOSES.	1,288,696	1,276,167	1,325,750
State	8,348,079	8,961,705	8,883,625
Federal	494,440	446,508	470,286
Sale of Capital Assets	-	-	2,000
Incoming Transfers	161,975	107,457	110,000
Total Revenues	10,293,190	10,791,837	10,791,661

Fund Balance July 1

Total Funds Available to be Appropriated by July 1, 2026 $ 2,986,983

BE IT FURTHER RESOLVED THAT $13,778,644 of total available funds to be appropriated in the General Fund is hereby appropriated in the amounts and for the purposes set forth below:

GENERAL APPROPRIATIONS RESOLUTION

EXPENDITURES	2024-25	2025-26	2026-27
Instruction:			
Elementary Instruction	1,932,796	2,268,748	2,185,132
Middle School Instruction	883,008	938,525	1,010,485
High School Instruction	1,744,548	1,754,743	1,796,050
Pre-Kindergarten Instruction	283,612	461,690	522,431
Summer School	24,546	28,518	28,545
Special Education Instruction	546,983	644,974	704,234
Compensatory Education	329,470	390,332	412,820
Support Services:			
Attendance	4,200	7,900	7,900
Guidance Services	91,058	92,541	93,640
Health Services	110,094	41,350	44,735

	2024-25	2025-26	2026-27
Psychological services	33,929	33,305	33,500
Speech & Audiology Services	39,398	38,188	39,000
Social Work Services	244,706	232,989	202,170
Other Pupil Services	33,288	29,156	31,235
Improvement of Instruction	164,831	86,799	100,321
Educational Media Services	12,913	27,102	22,614
Instruction Related Technology	-		
Supervision & Direction	30,516	13,673	14,260
Academic Student Assesment	15,962	16,701	20,199
Board of Education	95,602	79,955	77,550
Executive Administration	246,296	268,585	275,891
Grant Writer	170	500	500
Office of the Principal	746,555	803,318	813,803
Other School Administration	6,280	6,200	6,300
Fiscal Services	159,085	171,126	186,052
Other Business Services	46,344	27,658	21,500
Operation and Maintenance	979,485	1,117,244	1,078,360
Security	63,034	70,944	61,060
Pupil Transportation	366,190	555,511	402,901
Communications	-	780	80
Staff/Personnel Services	20,086	17,973	19,252
Information Management Services	217,166	285,470	266,099
School Service Fund-Athletics	256,883	276,688	276,480
Food Services	-	-	-
Community Services:			
Community Recreation	17,100	18,276	17,600
Community Activity	4,770	2,951	5,007
Welfare Activities	8,630	2,037	8,705
Outgoing Transfers:			
Pmts to Non Public Schools	6,700	5,167	5,250
Facilities Construction and Improvements:			
Bldg Alterations	-	-	
Fund Modifications			
Fund Modifications	-	-	
	9,766,234	10,817,617	10,791,661
Excess Revenues	526,956	-25,780	0
Fund Balance July 1	2,485,807	3,012,763	2,986,983
Fund Balance June 30	3,012,763	2,986,983	2,986,983

BE IT FURTHER RESOLVED THAT the total revenues and unappropriated fund balance estimated to be available for appropriation in the Student/School Activity Funds of the Reese Publ School District for the fiscal year 2026-2027 is as follows:

	2024-25	2025-26	2026-27
Revenues:			
Local Sources			
Other Student/School Activity Income	450,000.00	450,000.00	460,000.00
	-	-	-
Total Revenue	450,000.00	450,000.00	460,000.00
Fund Balance Available to Appropriate	-	-	-
Total Funds Available	450,000.00	450,000.00	460,000.00
Expenditures:			
Other Student/School Activity Exprenses	450,000.00	450,000.00	460,000.00
Total Expenditures	450,000.00	450,000.00	460,000.00
Total Appropriated	450,000.00	450,000.00	460,000.00
Excess Revenue	-	-	-
Fund Balance July 1	-		
Fund Balance June 30	-		

BE IT FURTHER RESOLVED THAT the total revenues and unappropriated fund balance estimated to be available for appropriation in the Food Service Fund of the Reese Public School District for the fiscal year 2026-2027 is as follows:

	2024-25	2025-26	2026-27
Revenues:			
Local Sources			
Sales of Meals and Milk	50,386.00	50,500.00	50,500.00
Interest Earned	900.00	1,000.00	1,000.00
Federal/State Sources			
Grants Restricted	862,159.00	863,000.00	864,000.00
Commodities	50,000.00	50,000.00	53,000.00
Total Revenue	963,445.00	964,500.00	968,500.00
Fund Balance Available to Appropriate	331,698.00	353,143.00	332,643.00
Total Funds Available	1,295,143.00	1,317,643.00	1,301,143.00
Expenditures:			
Purchased Services	850,000.00	860,000.00	890,000.00
Salaries and benefits	-	-	-
Other Costs	12,000.00	10,000.00	13,000.00
Commodities	50,000.00	50,000.00	53,000.00
Capital Outlay	30,000.00	65,000.00	75,000.00
Total Expenditures	942,000.00	985,000.00	1,031,000.00
Total Appropriated	1,295,143.00	1,317,643.00	1,301,143.00
Excess Revenue	353,143.00	332,643.00	270,143.00
Fund Balance July 1	331,698.00	353,143.00	332,643.00
Fund Balance June 30	353,143.00	332,643.00	270,143.00

FURTHER RESOLVED, that no Board of Education member or employee of the school district shall expend any fund or obligate the expenditures of any funds except pursuant to appropriations made by the Board of Education in keeping with the budgetary policy statement hitherto adopted by the Board. Changes in the amount appropriated by the Board shall require approval by the Board.

BE IT FURTHER RESOLVED, that the Superintendent of Schools is hereby charged with the general supervision of the execution of the budget adopted by the Board and shall hold the department heads responsible for performance of their responsibilities within the amounts appropriated by the Board of Education and in keeping with the budgetary policy statement hitherto adopted by the Board.

This appropriation is to take effect on July 1, 2026 for the 2026-2027 fiscal year.

Adopted: **Ayes:** 5

Nays: Ø

In witness Whereof: I have hereunto affixed my official signature this 29th day of June 2026, A.D.

President

Secretary