REESE BOARD OF EDUCATION

Special Meeting

For Action

Subject: Adopt the 2025-2026 Budget Resolution

RESOLVED, that this resolution shall be the general appropriations of the Reese Public Schools School District for the fiscal year 2025-2026. 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 2025 - 2026 is as follows:

General Fund

	2023-24	2024-25	2025-26
REVENUE			
Local - INCLUDES 18.0000 MILLS AD VALOREM PROPERTY TAXES ON NON-HOMESTEAD AND NON-QUALIFIED AGRICULTURAL PROPERTY FOR GENERAL OPERATING PURPOSES.	1,282,000	1,275,558	1,283,000
State	8,706,455	8,233,185	8,483,667
Federal	863,457	495,786	494,500
Sale of Capital Assets	2,000	-	2,000
Incoming Transfers	103,500	105,425	103,000
Total Revenues	10,957,412	10,109,954	10,366,167

Fund Balance July 1

Total Funds Available to be Appropriated by July 1, 2025 $ 2,588,841

BE IT FURTHER RESOLVED THAT $12,955,008 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	2023-24	2024-25	2025-26
Instruction:			
Elementary Instruction	2,065,346	1,964,560	1,910,010
Middle School Instruction	1,042,840	880,815	950,476
High School Instruction	1,839,165	1,756,451	1,829,483
Pre-Kindergarten Instruction	298,703	295,086	315,028
Summer School	31,565	28,941	29,951
Special Education Instruction	629,646	571,188	646,181
Compensatory Education	383,818	346,625	415,445
Support Services:			
Attendance	12,800	3,500	7,900
Guidance Services	81,230	88,091	91,526
Health Services	46,113	110,094	47,420

	2023-24	2024-25	2025-26
Psychological services	34,240	33,929	34,325
Speech & Audiology Services	39,578	39,398	39,600
Social Work Services	236,962	247,313	295,554
Other Pupil Services	42,550	33,288	28,640
Improvement of Instruction	150,123	165,518	168,518
Educational Media Services	10,690	10,696	30,005
Instruction Related Technology	-	-	
Supervision & Direction	34,102	30,516	16,236
Academic Student Assesment	15,075	15,962	17,970
Board of Education	62,675	111,915	92,550
Executive Administration	314,800	252,394	263,939
Grant Writer	500	170	500
Office of the Principal	769,899	746,872	806,305
Other School Administration	8,500	6,530	6,000
Fiscal Services	89,115	176,660	198,189
Other Business Services	48,390	46,491	20,400
Operation and Maintenance	1,317,268	1,004,314	1,091,980
Security	131,196	63,034	67,000
Pupil Transportation	527,058	440,569	413,410
Communications	79	-	80
Staff/Personnel Services	56,553	21,051	16,713
Information Management Services	196,337	217,166	205,158
School Service Fund-Athletics	275,599	259,533	272,475
Food Services	-	-	-
Community Services:			
Community Recreation	17,000	18,660	17,100
Community Activity	6,201	5,000	4,770
Welfare Activities	1,180	7,780	8,630
Outgoing Transfers:			
Pmts to Non Public Schools	7,587	6,810	6,700
Facilities Construction and Improvements:			
Bldg Alterations	-	-	
Fund Modifications			
Fund Modifications	-	-	
	10,824,483	10,006,920	10,366,167
Excess Revenues	351,261	103,034	0
Fund Balance July 1	2,134,546	2,485,807	2,588,841
Fund Balance June 30	2,485,807	2,588,841	2,588,841

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 2025-2026is as follows:

	2024-25	2025-26
Revenues:		
Local Sources		
Other Student/School Activity Income	450,000.00	450,000.00
	-	-
Total Revenue	450,000.00	450,000.00
Fund Balance Available to Appropriate	-	-
Total Funds Available	450,000.00	450,000.00
Expenditures:		
Other Student/School Activity Exprenses	450,000.00	450,000.00
Total Expenditures	450,000.00	450,000.00
Total Appropriated	450,000.00	450,000.00
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 2025-2026 is as follows:

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

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, 2025 for the 2025-2026 fiscal year.

Adopted: **Ayes:** _____

Nays: _____

In witness Whereof: I have hereunto affixed my official signature this 30th day of June 2025, A.D.

_____
President

_____
Secretary

REESE BOARD OF EDUCATION

Special Meeting

#5

For Action

Subject: Amendment of the 2025-26 Budget

Resolved that the General Fund Appropriation for the Reese Public Schools for the 2025-2026 fiscal year be amended as follows:

General Fund Revenues		Old Amount	New Amount
Local		1,274,800	1,291,062
State		8,633,105	9,230,449
Federal		478,056	468,961
Sale of Capital Assests		2,000	1,653
Incoming Transfers		100,000	131,409
Total Revenues		10,487,961	11,123,534
General Fund Expenditures			
111	Elementary Instruction	2,191,900	2,316,106
112	Middle School Instruction	977,725	982,869
113	High School Instruction	1,822,065	1,790,935
118	Pre-Kindergarten Instruction	476,329	468,640
119	Summer School Instruction	28,176	33,701
122	Special Education Instruction	613,074	642,108
125	Compensatory Instruction	359,381	397,127
211	Attendance	7,900	7,900
212	Guidance Services	93,301	94,655
213	Health Services	45,166	41,150
214	Psychological Services	34,325	33,305
215	Speech & Audiology Service	39,600	38,188
216	Social Work Services	291,261	281,212
219	Other Pupil Services	33,470	29,156
221	Improvement of Instruction	135,828	96,364
222	Educational Media Services	31,055	27,122
225	Instruction Related Technology	0	0
226	Supervision & Direction	14,474	21,580
227	Academic Student Assessment	17,394	17,390
231	Board of Education	76,050	85,205
232	Executive Administration	271,244	268,715
233	Grant Writer	500	500
241	Office of the Principal	798,190	803,619
249	Other School Administration	6,000	6,300
252	Fiscal Services	183,883	171,838
259	Other Business Services	21,350	37,241
261	Operation & Maintenance	1,080,105	1,163,584
266	Security	61,060	86,194
271	Transportation	581,948	574,077
282	Communications	0	780
283	Staff/Personnel Services	16,713	17,872
284	Support Services Technology	257,332	300,738
293	Athletic Activities	280,475	280,941
293	Food Services	0	0
321	Community Recreation	17,100	18,276
331	Parent Advisory	4,176	3,138
361	Welfare Activities	8,630	2,037
371	Pmts. To Non Public	5,800	5,167
456	Bldg Improvement Services	0	0
Total Expenditures		10,882,980	11,145,730
Expenses over Revenue		-395,019	-22,196
Fund Balance July 1		3,012,763	3,012,763
Fund Balance June 30		2,617,744	2,990,567