Western School District

BOARD OF EDUCATION

2026-2027

BUDGET RESOLUTION

June 8, 2026

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Superintendent

Amber Moore
Finance Director

RESOLUTION FOR ADOPTION BY THE
BOARD OF EDUCATION
OF THE
WESTERN SCHOOL DISTRICT

RESOLVED, that this resolution shall be the General Appropriations of the Western School District for the fiscal year 2027: A resolution to make appropriations; and to provide for the expenditures of the appropriations; and to provide for the disposition of all income received by the Western School District.

BE IT FURTHER RESOLVED, that no Board of Education member or employee of the school district shall expend funds or obligate the expenditure of any funds pursuant to appropriations made by the Board of Education and in keeping with the budgetary statement hitherto adopted by the board.

BE IT FURTHER RESOLVED, that the Finance Director is hereby authorized to execute budget transfers between function codes within the same fund without prior approval of the school board. These transfers will be brought to the board for action in subsequent appropriation amendments.

BE IT FURTHER RESOLVED, that the Superintendent is hereby charged with the general supervision of the execution of the budgets adopted by the board.

BE IT FURTHER RESOLVED, that the property tax millage rate proposed to be levied to support the proposed budgets will be **18 mills operating taxes** and **7 mills debt**.

This appropriation resolution is to take effect July 1, 2026.

BE IT FURTHER RESOLVED, that the total revenues and unappropriated fund balance estimated to be available for appropriation in the **General Fund** of the school district for fiscal year 2026-27, which includes **18 mills of operating taxes** is as follows:

REVENUES	
Local	$ 4,949,983
State	31,233,147
Federal	423,461
Incoming Transfers and Other Transactions	0
TOTAL REVENUE	**$36,606,591**
FUND BALANCE – JULY 1, 2026	**$ 4,436,638**
TOTAL AVAILABLE TO APPROPRIATE	**$41,043,229**
TOTAL APPROPRIATED FOR FY 2026-27	**$37,180,727**
TOTAL FUND BALANCE – JUNE 30, 2027	**$ 3,862,502**

BE IT FURTHER RESOLVED, that $37,180,727 of the total available to appropriate in the General Fund is hereby appropriated in the amounts and for the purposes set forth below:

EXPENDITURES

TOTAL APPROPRIATED	**$37,180,727**

BE IT FURTHER RESOLVED, that $300,000 of the total available to appropriate in the General Fund is hereby committed in the amounts and for the purposes set forth below:

COMMITTED FUND BALANCE - CURRICULUM	$ 300,000
FUND BALANCE LESS COMMITTED – JUNE 30, 2027	**$ 3,562,502**

WESTERN SCHOOL DISTRICT

FOOD SERVICE FUND

FOR FISCAL YEAR ENDING JUNE 30, 2027

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 school district for fiscal year 2026-27 is as follows:

REVENUES	
Cash Sales	58,000
Catering	1,000
State	550,000
Federal	915,000
Incoming Transfers and Other Transactions	5,000
TOTAL REVENUE	**$1,529,000**
FUND BALANCE – JULY 1, 2026	**$ 395,847**
TOTAL AVAILABLE TO APPROPRIATE	**$1,924,847**
TOTAL APPROPRIATED FOR FY 2026-2027	**$1,552,700**
FUND BALANCE, JUNE 30, 2027	**$ 372,147**

BE IT FURTHER RESOLVED, that $1,552,700 of the total available to appropriate in the Food Service Fund is hereby appropriated in the amounts and for the purposes set forth below:

EXPENDITURES	
Salaries	400,000
Employee Benefits	290,700
Purchased Custodial	82,000
Maintenance	20,000
Food	650,000
Commodities	65,000
Capital	0
Equipment	20,000
Other	25,000
TOTAL APPROPRIATED	**$1,552,700**

WESTERN SCHOOL DISTRICT

FOOD SERVICE FUND

FOR FISCAL YEAR ENDING JUNE 30, 2027

	2020-2021 Audited	2021-2022 Audited	2022-2023 Audited	2023-2024 Audited	2024-2025 Original Budget	2024-2025 June Amend	2024-2025 June 2025	2025-2026 Original Budget	2025-2026 Proposed Amend	2026-2027 Original Budget
Revenues										
Cash Sales	$ 21,845	$ 68,251	$ 286,955	$ 71,499	$ 75,000	$ 74,500	$ 63,953	$ 383,062	$ 65,000	$ 70,000
Reimbursement	$ 1,235,704	$ 1,476,745	$ 747,199	$ 909,958	$ 1,200,000	$ 840,000	$ 843,224	$ 548,979	$ 800,000	$ 850,000
Catering	$ 80	$ 610	$ 16,468	$ 5,059	$ -	$ 400	$ 447	$ 500	$ 1,200	$ 1,000
State Aid	$ 32,824	$ 39,159	$ 50,942	$ 529,561	$ 300,000	$ 550,000	$ 600,937	$ 40,000	$ 520,000	$ 550,000
Misc/Interest/At Risk	$ 1,791	$ 2,141	$ 7,373	$ 12,516	$ 1,950	$ 16,000	$ 17,638	$ 12,000	$ 8,000	$ 5,000
Less Acct Balances	$ -	$ -			$ (25,000)	$ (12,000)		$ (15,000)	$ (15,000)	$ (12,000)
USDA Commodities	$ 82,785	$ 64,971	$ 63,404	$ 84,014	$ 65,000	$ 77,843	$ 78,901	$ 65,000	$ 65,000	$ 65,000
Sale of Capital Assets										$ -
General Fund Contributions				$ 1,025	$ -		$ -	$ -	$ -	$ -
TOTAL REVENUE	$ 1,375,029	$ 1,651,878	$ 1,172,342	$ 1,613,631	$ 1,616,950	$ 1,546,743	$ 1,605,101	$ 1,034,541	$ 1,444,200	$ 1,529,000
Expenditures										
Labor	$ 293,855	$ 315,987	$ 347,170	$ 352,227	$ 336,000	$ 378,500	$ 375,911	$ 333,389	$ 375,000	$ 400,000
Custodial Contracted	$ 53,187	$ 59,938	$ 65,095	$ 70,233	$ 71,400	$ 78,500	$ 78,292	$ 80,855	$ 80,000	$ 82,000
Insurance/CIL	$ 97,379	$ 111,190	$ 103,434	$ 90,302	$ 117,810	$ 107,000	$ 105,722	$ 105,630	$ 120,000	$ 105,000
Retirement	$ 106,386	$ 121,545	$ 131,518	$ 156,240	$ 128,520	$ 155,000	$ 154,767	$ 149,792	$ 157,500	$ 155,000
FICA (& work comp)	$ 24,097	$ 25,668	$ 28,149	$ 26,906	$ 27,615	$ 31,000	$ 28,440	$ 31,504	$ 34,000	$ 30,000
Travel	$ 338	$ 674	$ 552	$ 805	$ 788	$ 800	$ 737	$ 800	$ 800	$ 700
Maintenance	$ 8,870	$ 14,270	$ 5,213	$ 11,336	$ 15,750	$ 20,000	$ 10,616	$ 20,000	$ 20,000	$ 20,000
Food (includes paper)	$ 412,968	$ 514,466	$ 488,111	$ 623,415	$ 682,500	$ 650,000	$ 634,442	$ 408,257	$ 650,000	$ 650,000
Commodities	$ 82,785	$ 64,971	$ 63,404	$ 84,014	$ 65,000	$ 77,843	$ 78,901	$ 65,000	$ 65,000	$ 65,000
Equipment (non-depr)	$ 68,691	$ 71,165	$ 53,530	$ 10,525	$ 20,000	$ 20,000	$ 3,703	$ 20,000	$ 20,000	$ 20,000
Other	$ 20,243	$ 18,994	$ 23,109	$ 14,650	$ 15,000	$ 25,000	$ 21,788	$ 25,000	$ 25,000	$ 25,000
Capital Outlay		$ 26,144	$ -	$ 44,588	$ 526,000	$ 460,257	$ 385,613	$ -		$ -
TOTAL EXPENDITURES	$ 1,168,800	$ 1,345,011	$ 1,309,286	$ 1,485,240	$ 2,006,383	$ 2,003,900	$ 1,878,933	$ 1,240,227	$ 1,547,300	$ 1,552,700
Net Change in Fund Balance	$ 206,229	$ 306,867	$ (136,944)	$ 128,391	$ (389,433)	$ (457,157)	$ (273,832)	$ (205,686)	$ (103,100)	$ (23,700)
Fund Balance - Beginning	$ 268,234	$ 474,463	$ 781,332	$ 644,388	$ 772,780	$ 772,780	$ 772,780	$ 315,623	$ 498,947	$ 395,847
Fund Balance - Ending	$ 474,463	$ 781,332	$ 644,388	$ 772,780	$ 383,347	$ 315,623	$ 498,947	$ 109,936	$ 395,847	$ 372,147

WESTERN SCHOOL DISTRICT

STUDENT/SCHOOL ACTIVITY FUND 29

FOR FISCAL YEAR ENDING JUNE 30, 2027

BE IT FURTHER RESOLVED, that the total revenues and unappropriated fund balance estimated to be available for appropriation in **the Student/School Activity Fund 29** of the school district for fiscal year 2026-27 is as follows:

REVENUES	
Other Student/School Activity Income	$ 400,000
TOTAL REVENUE	**$ 400,000**
FUND BALANCE – JULY 1, 2026	**$ 285,813**
TOTAL AVAILABLE TO APPROPRIATE	**$ 685,813**
TOTAL APPROPRIATED FOR FY 2026-2027	**$ 400,000**
FUND BALANCE, JUNE 30, 2027	**$ 285,813**

BE IT FURTHER RESOLVED, that $400,000 of the total available to appropriate in **the Student/School Activity Fund 29** is hereby appropriated in the amounts and for the purposes set forth below:

EXPENDITURES	
Other Student/School Activity Expenditures	$ 400,000
TOTAL APPROPRIATED	**$ 400,000**

WESTERN SCHOOL DISTRICT

BUILDING AND SITE FUND

FOR FISCAL YEAR ENDING JUNE 30, 2027

BE IT FURTHER RESOLVED, that the total revenues and unappropriated fund balance estimated to be available for appropriation in **the Building and Site Fund** of the school district for fiscal year 2026-27 is as follows:

REVENUES	
Other Financing Sources	
-Incoming Transfers from GF:	$ 500,000
TOTAL REVENUE	**$ 500,000**
FUND BALANCE – JULY 1, 2026	**$4,145,844**
TOTAL AVAILABLE TO APPROPRIATE	**$4,645,844**
TOTAL APPROPRIATED FOR FY 2026-2027	**$ 0**
FUND BALANCE, JUNE 30, 2027	**$4,645,844**

BE IT FURTHER RESOLVED, that $0 of the total available to appropriate in **the Building and Site Fund** is hereby appropriated in the amounts and for the purposes set forth below:

EXPENDITURES	
Expenses	$ 0
TOTAL APPROPRIATED	**$ 0**