Resolution For Budget Amendment by the Board of Education of Chippewa Hills School District

Resolved that this resolution shall be the general appropriations of CHIPPEWA HILLS SCHOOL DISTRICT for the 2026-27 fiscal year; a resolution to make appropriations to provide for the expenditure of the appropriations; and to provide for the disposition of all revenue received by the CHIPPEWA HILLS SCHOOL DISTRICT.

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 mils of ad valorem taxes to be levied on non-homestead and non-qualified agricultural property to be used for operating purposes is as follows:

	Proposed 2026-2027 Original Budget 06/22/26	Proposed 2025-2026 Final Budget 06/22/26	Change	Description of Change
Revenues:				**Increases:**
Local Sources	$ 8,401,646	$ 9,019,590	$ (617,944)	Per pupil $10,250
State Sources	$ 15,910,384	$ 16,069,627	$ (159,243)	**Decreases:**
Federal Sources	$ 907,412	$ 1,155,667	$ (248,255)	Lower 31a by $903,031-no carryover, 27l(4)
Incoming Transfers & Other Sources	$ 879,517	$ 851,206	$ 28,311	healthcare -$174,195, 22I Transportation -$318,475,
Total Revenue	**$ 26,098,959**	**$ 27,096,090**	**$ (997,131)**	27l(2) -$259,816, lower Title estimates, No Title Carryover

Be it further resolved that $26,098,959.00 of the total available to appropriate in the **General Fund** is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures:				
Instruction				**Increases:**
Basic Programs	$ 11,453,854	$ 11,708,037	$ (254,183)	Tech Computer Purchases, Plow Truck, Van, Sound Upgrades,
Added Needs	$ 3,570,656	$ 3,911,919	$ (341,263)	Safety Op Plan,
Support Services				
Pupil (21x)	$ 1,039,798	$ 1,304,244	$ (264,446)	
Instructional (22X)	$ 121,113	$ 318,684	$ (197,571)	
General Administration (23x)	$ 790,178	$ 704,076	$ 86,102	
School Administration (24x)	$ 1,978,764	$ 1,920,351	$ 58,413	
Business (25x)	$ 736,091	$ 673,379	$ 62,712	**Decreases:**
Custodial/Maintenance (26x)	$ 2,736,099	$ 2,453,565	$ 282,534	Educator Compensation Payments, ORS 3% Payments, 31aa,
Transportation (27x)	$ 1,812,084	$ 2,117,148	$ (305,064)	Transportation grant, Retirements,
Technology (28x)	$ 867,131	$ 810,264	$ 56,867	
Athletics (29x)	$ 699,109	$ 601,067	$ 98,042	
Community Support (3xx)	$ 15,295	$ 41,933	$ (26,638)	
Other Transactions (4xx-6xx)	$ 129,500	$ 148,944	$ (19,444)	
Total Expenses	**$ 25,949,672**	**$ 26,713,611**	**$ (763,939)**	
Total Fund Balance Available To Appropriate at July 1, 2026	$ 7,537,182	$ 7,537,182		
Estimated Fund Balance Total - June 30, 2027	$ 7,686,469			
Total Funds Available to Appropriate	$ 33,636,141	$ 34,633,272		

BE IT FURTHER RESOLVED , that the total revenues and unappropriated fund balance available for appropriations in the **CHILD CARE FUND** of the Chippewa Hills School District for the fiscal year 2026-2027 is as follows:

	Proposed 2026-2027 Original Budget 06/22/26	Proposed 2025-2026 Final Budget 06/22/26	Change	Description of Change
Revenues:				**Increases:**
Local Sources	$ 303,648	$ 304,903	$ (1,255)	Added $125k from GF
State Sources	$ -	$ -	$ -	OST Grant
Federal Sources	$ -	$ -	$ -	**Decreases:**
Other Sources Financing Sources	$ 340,017	$ 165,580	$ 174,437	Est Revenue
Total Revenue	**$ 643,665**	**$ 470,483**	**$ 173,182**	

Be it further resolved that $643,665.00 of the total available to appropriate in the **Childcare Fund** is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures:				**Increases:**
Salaries	$ 284,001	$ 270,196	$ 13,805	OST Grant
Benefits	$ 103,014	$ 101,750	$ 1,264	
Other Expenditures	$ 42,205	$ 23,630	$ 18,575	
Ongoing Transfers	$ -	$ -	$ -	**Decreases:**
Outgoing Transfers	$ -	$ -	$ -	27l Educator Grant, ORS Refunds (wages, fica, ret)
Total Expenses	**$ 429,220**	**$ 395,576**	**$ 33,644**	
Total Fund Balance Available To Appropriate at July 1, 2026	$ 210,495	$ 210,495		
Estimated Fund Balance Total - June 30, 2027	$ 424,940			
Total Funds Available to Appropriate	$ 854,160	$ 680,978		

BE IT FURTHER RESOLVED , that the total revenues and unappropriated fund balance available for appropriations in the FOOD SERVICE FUND of the Chippewa Hills School District for the fiscal year 2026-2027 is as follows:

	Proposed 2026-2027 Original 06/22/26	Proposed 2025-2026 Final Budget 06/22/26	Change	Description of Change
Revenues:				
Local Sources	$ 78,076	$ 74,426	$ 3,650	**Increases:**
State Sources	$ 91,797	$ 91,309	$ 488	
Federal Sources	$ 1,439,867	$ 1,436,170	$ 3,697	
Other Sources Financing Sources	$ 1,900	$ 1,800	$ 100	**Decreases:**
Total Revenue	**$ 1,611,640**	**$ 1,603,705**	**$ 7,935**	

Be it further resolved that $1,611.640.00 of the total available to appropriate in the Food Service Fund is hereby appropriated in the amounts and for the purposes set forth below:

				Description of Change
Expenditures:				**Increases:**
Salaries	$ 399,704	$ 449,911	$ (50,207)	
Benefits	$ 179,305	$ 211,126	$ (31,821)	
Other Expenditures	$ 925,800	$ 966,091	$ (40,291)	
Ongoing Transfers	$ -	$ -	$ -	**Decreases:**
Outgoing Transfers	$ -	$ -	$ -	Mecosta Walk in Cooler
Total Expenses	**$ 1,504,809**	**$ 1,627,128**	**$ (122,319)**	27l Educator Grant, ORS Refunds (wages, fica, ret)
Total Fund Balance Available To Appropriate at July 1, 2026	$ 560,058	$ 560,058		
Estimated Fund Balance Total - June 30, 2027	$ 666,889			
Total Funds Available to Appropriate	$ 2,171,698	$ 2,163,763		

BE IT FURTHER RESOLVED , that the total revenues and unappropriated fund balance available for appropriations in the **STUDENT ACTIVITIES FUND** of the Chippewa Hills School District for the fiscal year 2026-2027 is as follows:

	Proposed 2026-2027 Original 06/22/26	Proposed 2025-2026 Final Budget 06/22/26	Change	Description of Change
Revenues:				**Increases:**
Local Sources	$ -	$ -	$ -	Fund Raisers
State Sources	$ -	$ -	$ -	
Federal Sources	$ -	$ -	$ -	**Decreases:**
Other Sources Financing Sources	$ 695,934	$ 678,064	$ 17,870	
Total Revenue	**$ 695,934**	**$ 678,064**	**$ 17,870**	

Be it further resolved that $695,934.00 of the total available to appropriate in the Student Activities Fund is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures:				**Increases:**
Student Activities	$ 677,438	$ 573,877	$ 103,561	Student Activity
Other Expenditures	$ -	$ -	$ -	
Ongoing Transfers	$ -	$ -	$ -	**Decreases:**
Outgoing Transfers	$ -	$ -	$ -	
Total Expenses	**$ 677,438**	**$ 573,877**	**$ 103,561**	
Total Fund Balance Available To Appropriate at July 1, 2026	$ 640,399	$ 640,399		
Estimated Fund Balance Total - June 30, 2027	$ 658,895			
Total Funds Available to Appropriate	$ 1,336,333	$ 1,318,463		

BE IT FURTHER RESOLVED , that the total revenues and unappropriated fund balance available for appropriations in the **DEBT SERVICE FUNDS** of the Chippewa Hills School District for the fiscal year 2026-2027 is as follows:

	Proposed 2026-2027 06/22/26	Final 2025-2026 06/22/26	Change	Description of Change
Revenues:				**Increases:**
Local Sources	$ 2,299,132	$ 2,839,064	$ (539,932)	
State Sources	$ 9,640	$ 11,224	$ (1,584)	
Federal Sources	$ -	$ -	$ -	**Decreases:**
Interest and Other Income	$ 149,500	$ 152,688	$ (3,188)	Interest and Tax Collections
Total Revenue	**$ 2,458,272**	**$ 3,002,976**	**$ (544,704)**	

Be it further resolved that $2,458,272.00 of the total available to appropriate in the **DEBT SERVICE FUNDS** is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures:				**Increases:**
Redemption of Principal	$ 1,265,000	$ 2,835,000	$ (1,570,000)	
Interest on Bonded Debt	$ 283,250	$ 415,208	$ (131,958)	
Fees and Other	$ 1,000.00	$ 1,053.00	$ (53)	**Decreases:**
Outgoing Transfers	$ -	$ -	$ -	
Total Expenses	**$ 1,549,250**	**$ 3,251,261**	**$ (1,702,011)**	
Total Fund Balance Available To Appropriate at July 1, 2026	$ 567,811	$ 567,811		
Estimated Fund Balance Total - June 30, 2027	$ 1,476,833			
Total Funds Available to Appropriate	$ 3,026,083	$ 3,570,787		

BE IT FURTHER RESOLVED , that the total revenues and unappropriated fund balance available for appropriations in the CAPITAL PROJECTS FUND of the Chippewa Hills School District for the fiscal year 2026-2027 is as follows:

	Proposed 2026-2027 06/22/26	Final 2025-2026 06/22/26	Change	Description of Change
Revenues:				**Increases:**
Interest Income	$ 6,000	$ 10,581	$ (4,581)	
Other Revenue	$ -	$ -	$ -	
	$ -	$ -	$ -	**Decreases:**
Total Revenue	**$ 6,000**	**$ 10,581**	**$ (4,581)**	Smaller balance = less interest earned

Be it further resolved that $4,000.00 of the total available to appropriate in the **CAPITAL PROJECTS FUNDS** is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures:				**Increases:**
Fees- Banking and Auditing	$ -	$ -	$ -	
New Building - Barryton	$ -	$ -	$ -	
Energy Savings - Building Improvements (456)	$ -	$ -	$ -	
Energy Savings - Mecosta	$ -	$ 46,876	$ (46,876)	
Energy Savings - Weidman	$ -	$ 46,876	$ (46,876)	
Energy Savings - Middle School	$ -	$ 1,156,173	$ (1,156,173)	**Decreases:**
Energy Savings - High School	$ -	$ 1,090,634	$ (1,090,634)	
Energy Savings - Barryton School	$ -	$ 101,358	$ (101,358)	
Non-Depreciable Furniture	$ -	$ -	$ -	
Bond Escrow	$ -	$ -	$ -	
	$ -	$ -	$ -	
Total Expenses	**$ -**	**$ 2,441,917**	**$ (2,441,917)**	
Total Fund Balance Available To Appropriate at July 1, 2026	$ (64,900)	$ (64,900)		
Estimated Fund Balance Total - June 30, 2027	$ (58,900)			
Total Funds Available to Appropriate	$ (58,900)	$ (54,319)		

BE IT FURTHER RESOLVED , that the total revenues and unappropriated fund balance available for appropriations in the SINKING FUND of the Chippewa Hills School District for the fiscal year 2026-2027 is as follows:

	Proposed 2026-2027 06/22/26	Final 2025-2026 06/22/26	Change	Description of Change
Revenues:				**Increases:**
Interest Income	$ 135,000	$ 143,014	$ 73,014	
Taxes	$ 1,588,318	$ 1,623,218	$ 21,209	
Other Revenue	$ 4,886	$ 4,994	$ 4,994	
	$ -	$ -	$ -	**Decreases:**
Total Revenue	**$ 1,728,204**	**$ 1,771,226**	**$ 99,217**	Interest, Tax Rate

Be it further resolved that $1,728,204.00 of the total available to appropriate in the SINKING FUND is hereby appropriated in the amounts and for the purposes set forth below:

Expenditures:				**Increases:**
Bank Fees	$ -	$ -	$ -	Mecosta Drain field, Weidman Drain field,
Building Improvement (459)-Replacement Equipment	$ 1,200,000	$ 60,814	$ 1,139,186	Remus Building, Weidman Water Drainage
Building Improvement (456)	$ -	$ 177,423	$ (177,423)	
Site Improvement Services (452)	$ 40,000	$ 24,252	$ 15,748	**Decreases:**
Taxes Abated/Written Off	$ 500	$ 552	$ (52)	
Fees/Contingencies/Other	$ -	$ -	$ -	
	$ -	$ -	$ -	
Total Expenses	**$ 1,240,500**	**$ 263,041**	**$ 977,459**	

Total Fund Balance Available To Appropriate at July 1, 2026	$ 4,955,717	$ 4,955,717
Estimated Fund Balance Total - June 30, 2027	$ 5,443,421	
Total Funds Available to Appropriate	$ 6,683,921	$ 6,726,943

FURTHER RESOLVED , that no Board of Education member or employee of the School District shall expend any funds or obligate the expenditure of any funds except pursuant to appropriations made by the Board Education and in keeping with 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 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 budgetary policy statement hitherto adopted by the Board.

This Appropriation Resolution is to take effect on June 22, 2026.