

GENERAL APPROPRIATION RESOLUTION

RESOLUTION FOR ADOPTION BY THE BOARD OF EDUCATION OF EVART PUBLIC SCHOOLS

RESOLVED, that this resolution shall be the general appropriations of Evert Public Schools for the fiscal year 2026-27. A resolution to make appropriations; to provide for the expenditure of the appropriations; and to provide for the disposition of all income received by Evert 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 Evert Public Schools for fiscal year 2026-27 is as follows:

REVENUE		
Local		\$ 2,845,518.00
State		\$ 8,377,420.00
Federal		\$ 365,262.00
Incoming Transfer and Other Transactions		\$ 220,000.00
TOTAL REVENUE		\$ 11,808,200.00
Cash Balance, July 1, 2026		\$ 5,167,563.00
Inventory & Prepaid Expenses, July 1, 2026		\$ -
FUND BALANCE TOTAL AVAILABLE TO APPROPRIATE		\$ 16,975,763.00

BE IT FURTHER RESOLVED, that as of June 30, 2026, \$16,975,763 total available to appropriate in the general fund is hereby appropriated in the amounts and for the purpose set forth below:

EXPENDITURES

Instruction:

Basic Programs	100's	\$ 5,976,959.00
Added Needs	120	\$ 1,321,110.00

Support Services:

Pupil	210	\$ 982,903.00
Instructional Staff	220	\$ 173,366.00
General Administration	230	\$ 291,725.00
School Administration	240	\$ 659,476.00
Business	250	\$ 467,738.00
Operation and Maintenance	260	\$ 1,690,510.00
Pupil Transportation Service	270	\$ 793,458.00
Central (Technology)	280	\$ 390,998.00
Support Services (Other)	290	\$ 329,934.00

Community Services:

Community Activities	331	\$ 5,986.00
Welfare Activities	360	\$ -

Payment to Other Government Agencies: 400's

Payments to Other Public Sch	410	\$ 3,838.00
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Other Financing Uses:

Debt Services-Long Term	510	\$ 13,927.00
Athletic-Fund Modifications	621	\$ 49,000.00
Other Transactions	625	\$ -

TOTAL APPROPRIATED		\$ 13,150,928.00
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Revenues over (Expenditures)	\$ (1,342,728.00)
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Fund Balance 7/1/26	\$ 5,167,563.00
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Projected Fund Balance 6/30/27	\$ 3,824,835.00
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Inv. and Prepaid Expenses 6/30/27	\$ -
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PROJECTED CASH BALANCE 6/30/27 TO USE FOR 2027-28 APPROPRIATIONS	\$ 3,824,835.00
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BE IT FURTHER RESOLVED, that the total revenues and unappropriated fund balance estimated to be available for appropriations in the 2016 Debt Retirement Fund of the Evert Public Schools for fiscal year 2026-27 is as follows:

REVENUE

Local	\$ 408,093.00
Intermediate	\$ -
State	\$ 15,000.00
Federal	\$ -
Incoming Transfers and Other Transactions	\$ -
TOTAL REVENUE	\$ 423,093.00
 Fund Balance, July 1, 2026	 \$ 293,694.00
 TOTAL AVAILABLE TO APPROPRIATE	 \$ 716,787.00

BE IT FURTHER RESOLVED, that \$716,787 of the total available to appropriate in the 2016 Debt Retirement Fund is hereby appropriated in the amounts and for the purposes set forth below:

EXPENDITURES

Interest on Debt-November 1, 2026	\$ 106,300.00
Redemption of Principal-May 1, 2027	\$ 290,000.00
Interest on Debt-May 1, 2027	\$ 106,300.00
Miscellaneous	\$ 600.00
TOTAL APPROPRIATED	\$ 503,200.00
 Total Available to Appropriate	 \$ 716,787.00
 Projected Fund Balance, June 30, 2027	 \$ 213,587.00

FUTHER 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 appropriates made by the board of education and in keeping with the budgetary policy statement hitherto adopted by the board. Changes in the amount of 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 amount appropriated by the board of education and in keeping with the budgetary policy statement hitherto adopted by the board.

BE IT FURTHER RESOLVED that the purposes of meeting emergency needs of the school district, transfers of appropriations may be made upon the written authorization of the superintendent but no other transfers shall be made without prior approval by the board of education. When the superintendent makes a transfer of appropriations as permitted by this resolution, such transfer shall be presented to the board of education at its next regularly scheduled meeting in the form of an appropriations act amendment, which amendment shall be adopted by the board of education at such meeting.

This appropriation resolution is to take effect on June 30, 2026.

Date June 26, 2026

Secretary of Board Mark Moody, Secretary

Amendment
Resolution
6/26/2026

EVART PUBLIC SCHOOLS
2026-2027 SCHOOL YEAR
APPROPRIATIONS JUNE 30 2027

DS-4511

REVENUE:

100 Local Revenue	\$	2,845,518.00
300 State Revenue	\$	8,377,420.00
400 Federal Revenue	\$	365,262.00
500 Transfers and Other Transactions	\$	<u>220,000.00</u>
	\$	11,808,200.00

EXPENDITURES:

110 Basic Program Needs	\$	5,976,959.00
120 Added Needs	\$	1,321,110.00
210 Pupil Support Services	\$	982,903.00
220 Instructional Staff	\$	173,366.00
230 General Administration	\$	291,725.00
240 School Administration	\$	659,476.00
250 Business	\$	467,738.00
260 Operating & Maintenance	\$	1,690,510.00
270 Student Transportation	\$	793,458.00
284 Technology	\$	390,998.00
290 Athletic	\$	329,934.00
331 Community Activities	\$	5,986.00
360 Welfare Activities	\$	-
410 Payments to Other Public Schools	\$	3,838.00
510 Fund Modifications	\$	13,927.00
621 Transfers and Other Transactions	\$	49,000.00
490 Other Transactions	\$	<u>-</u>

TOTAL EXPENDITURES	\$	13,150,928.00
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EXPENDITURES OVER REVENUES	\$	(1,342,728.00)
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BEGINNING FUND BALANCE (ADDED)	\$	5,167,563.00
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PROJECTED FUND BALANCE	\$	3,824,835.00
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LESS: PREPAID EXPENSES & INVENTORY	\$	<u>-</u>
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PROJECTED CASH BALANCE	\$	3,824,835.00 29%
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Evart Public Schools
GENERAL FUND
Year End June 30, 2026

	2024-2025 Actual	2025-2026 Proposed	2025-2026 Amended	2026-2027 Proposed
Revenues				
Local Sources	\$ 2,717,806	\$ 2,727,406	\$ 2,864,957	\$ 2,845,518
State Sources	9,611,746	8,154,251	9,530,391	8,377,420
Federal Sources	507,862	368,803	484,086	365,262
Other Transactions	235,807	220,000	267,568	220,000
Total Revenues	13,073,221	11,470,460	13,147,002	11,808,200
Expenditures and Transfers Out				
Instruction				
Basic Programs	5,844,317	5,642,946	5,740,891	5,976,959
Added Needs	1,293,528	1,424,920	1,199,025	1,321,110
Adult/Continuing Education	-	-	-	-
Supporting Services				
Pupil	1,040,758	842,731	950,920	982,903
Instructional Staff	217,397	157,398	130,594	173,366
General Administration	206,257	285,683	275,464	291,725
School Administration	645,570	670,016	649,440	659,476
Business	306,321	370,480	399,488	467,738
Operations and Maintenance	1,285,024	1,468,297	1,805,236	1,690,510
Pupil Transportation Services	648,809	719,815	746,042	793,458
Central	355,170	335,558	334,445	390,998
Athletics	281,715	313,548	317,675	329,934
Community Services				
Community Activities	3,557	4,614	4,614	5,986
Non-Public Schools	-	-	-	-
Welfare Activities	9,982	8,500	8,500	3,838
Debt Service				
Principal	-	-	-	-
Other Transactoins & Prior Period Adjustments	-	-	-	-
Other Financing Uses				
Debt Services - Long Term		600	600	13,927
Athletic - Fund Modifications				
Total Expenditures	12,138,405	12,245,106	12,562,934	13,101,928
Excess (Deficiency) of Revenues Over Expenditures	934,816	(774,646)	584,068	(1,293,728)
Other Financing Solutions (Uses)				
Proceeds from Subscription-Based IT Arrangements	-	-	-	-
Transfer In	35,000	46,000	42,000	49,000
Total Other Financing Sources (Uses)	35,000	46,000	42,000	49,000
Net Change in Fund Balance	969,816	(820,646)	542,068	(1,342,728)
Fund Balance - Beginning of Year	3,655,679	3,955,332	4,625,495	5,167,563
Fund Balance - End of Year	\$ 4,625,495	\$ 3,134,686	\$ 5,167,563	\$ 3,824,835
Fund Balance % of Expenditures (MSBO Recommends 15-20%)	38.11%	25.60%	41.13%	29.19%
Pupil Count	862	832	820.86	773.93
	Blended	Blended	Blended	Blended

Projected BUDGET FOR HOT LUNCH PROGRAM			
26-27			
AMENDED REVENUES			
Interest on Investments	\$	25.00	x
Student Lunches	\$	300.00	
Ala Carte Sales	\$	500.00	x
Adult Lunch Sales	\$	5,000.00	x
Catering			
Vending	\$	18,000.00	x
Contracted Lunch Sales - (Headstart)	\$	15,608.00	x
Summer School	\$	-	
Rebates	\$	400.00	x
Miscellaneous	\$	1,300.00	
State Sources			
Lunch Fund ORS DC Plan Cr			x
Breakfast Rate Adjustment			x
Restricted State Aid	\$	35,000.00	x
Federal Resources			
Donated Commodities Non-Bonus (Lunch)	\$	46,500.00	x
Donated Commodities Bonus (Lunch)	\$	-	x
Prior Year Adjustments			
Federal Aid (Regular Meals)			
Federal Aid (Free Meals)			
Federal Aid (Reduced Meals)			
Federal Aid (Regular Breakfast)			
Federal Aid (Free Breakfast)			
Federal Aid (Reduced Breakfast)			
Universal B Breakfast	\$	250,000.00	
Universal Lunch	\$	450,000.00	
P-EBT Grant			
Supply Chain Assistance Grant			
Unanticipated School Closure- OPER			
Unanticipated School Closure- ADMIN			
Fund Modifications - At Risk Breakfast	\$	600.00	
Summer Food Service Program			
TOTAL REVENUES	\$	823,233.00	
AMENDED EXPENDITURES			
Salaries	\$	388,660.00	
Director, Cooks, Assistants and Clerical plus benefits			
Summer School Wages/Benefits			
Purchased Services			
Contracted Services (Lunch)	\$	11,000.00	
Travel	\$	700.00	
Postage (Lunch)	\$	50.00	
Printing/Publishing	\$	100.00	
Food Wagon (Lunch)	\$	750.00	
Food/purchases/ Breakfast	\$	118,000.00	
Supplies/Expenses (Lunch)	\$	19,000.00	
Food Purchases (Lunch)	\$	265,000.00	
Food/Milk Summer School	\$	2,000.00	
Supply Chain Assistance Grant			
Donated Commodities	\$	29,000.00	
USDA Commodity (Lunch)			
USDA Delivery Charges	\$	220.00	
Misc. Lunch	\$	500.00	
Vending Machine	\$	12,000.00	
Misc. Lunch	\$	1,000.00	
Capital Outlay			
Vehicle Purchase			
Equipment and Furniture	\$	5,000.00	
Other Expenses			
Indirect Costs (Lunch)	\$	35,000.00	
Sales Tax on Adult Lunches	\$	150.00	
TOTAL EXPENDITURES	\$	888,130.00	
Expenditures over Revenues	\$	(64,897.00)	
Fund Balan	6/30/2026	\$	163,187.34
Projected F	6/30/2027	\$	98,290.34

PROJECTED BUDGET FOR ATHLETIC PROGRAM

2026-27

PROJECTED REVENUES		**Numbers reflect what is in the	
Interest on Investments	\$ 4.00	General Fund- this provides specific detail for the athletic budget.****	
Varsity Football Admissions	\$ 7,500.00		
JV Football Admissions	\$ 1,800.00		
MS Football Admissions	\$ 1,000.00		
Cheerleading	\$ 750.00		
Boys Basketball Admissions	\$ 5,000.00		
Girls Basketball Admissions	\$ 5,000.00		
MS Boys Basketball Admissions	\$ 1,700.00		
MS Girls Basketball Admissions	\$ 700.00		
Volleyball Admissions	\$ 1,500.00		
MS Volleyball Admissions	\$ 1,500.00		
Wrestling Admissions	\$ 300.00		
MS Wrestling Admissions	\$ 600.00		
MS Track Admissions	\$ -		
Track Admissions	\$ -		
Baseball Admissions	\$ 1,369.00		
Softball Admissions	\$ 1,233.00		
Donations			
Pay to Participate	\$ -		
Misc. Revenue			
A.D./Coaches Salaries & Benefits	\$ 241,825.00		
Equipment Transfer	\$ 32,000.00		
TOTAL REVENUES	\$ 303,781.00		
PROJECTED EXPENDITURES			
A.D./Coaches Salaries & Benefits	\$ 241,825.00		
Varsity Football Officials	\$ 3,282.00		
JV Football Officials	\$ 1,260.00		
MS Football Officials	\$ 945.00		
Boys Basketball Officials	\$ 6,064.00		
Girls Basketball Officials	\$ 6,064.00		
MS Boys Basketball Officials	\$ 1,512.00		
MS Girls Basketball Officials	\$ 1,512.00		
Volleyball Officials	\$ 2,352.00		
MS Volleyball Officials	\$ 1,260.00		
Competitive Cheer Officials	\$ 1,415.00	****	
Wrestling Officials	\$ 630.00		
MS Wrestling Officials	\$ 420.00		
Baseball Officials	\$ 7,224.00		
Softball Officials	\$ 7,035.00		
Cross Country/Track Officials			
Contracted Services	\$ 5,870.00		
Game/Security Workers	\$ 570.00		
Registration Entry Fees	\$ 6,160.00		
First Aid Supplies	\$ 500.00		
Equipment and Furniture	\$ 7,605.00		
Tracer & Conference	\$ 510.00		
Awards and Trophies	\$ 1,500.00		
Miscellaneous	\$ 6,000.00		
TOTAL EXPENDITURES	\$ 310,520.00		
Expenditures over Revenues	\$ (6,739.00)		