

**RESOLUTION FOR ADOPTION BY THE BOARD OF EDUCATION OF
HERITAGE SOUTHWEST INTERMEDIATE SCHOOL DISTRICT
2025-2026 FINAL SPECIAL EDUCATION BUDGET**

RESOLVED, that this resolution shall be the appropriations of Heritage Southwest Intermediate School District for the 2025-2026 fiscal year; a resolution to make appropriations; to provide for the expenditure of the appropriations; and to provide for the disposition of all revenues received by Heritage Southwest Intermediate School District. The Special Education Fund tax levy for 2025 is proposed to be 1.9820 mills.

BE IT FURTHER RESOLVED, that the total revenues and unappropriated fund balance estimated to be available for appropriation in the SPECIAL EDUCATION of Heritage Southwest Intermediate School District for the fiscal year 2025-2026 is as follows:

	3/18/2026 REVISED 2025-26	6/24/2026 FINAL 2025-26	Increase (Decrease)
REVENUES:			
Local	6,148,007	6,170,595	22,588
State	6,511,252	6,601,426	90,174
Federal	2,314,261	2,334,499	20,238
Other Sources	603,480	603,480	-
Total Revenue	15,577,000	15,710,000	133,000

BE IF FURTHER RESOLVED, that \$18,370,000 of the total available to appropriate in the SPECIAL EDUCATION FUND is hereby appropriated in the amounts and for the purpose set forth below:

Instruction:			
Basic Programs	4,291,396	4,237,321	(54,075)
Support Services:			
Pupil	4,883,075	4,944,180	61,105
Instructional staff	36,124	5,550	(30,574)
Program Administration	966,597	958,097	(8,500)
General Administration	201,711	202,661	950
Building Administration	192,732	188,732	(4,000)
Business Services	843,603	794,298	(49,305)
Operations and Maintenance	1,023,294	948,138	(75,156)
Transportation	2,151,911	2,243,427	91,516
Information Management	530,715	460,715	(70,000)
Other Transfers and Uses	2,234,842	3,386,881	1,152,039
Total Expenditures	17,356,000	18,370,000	1,014,000
Revenues over Expenditures	(1,779,000)	(2,660,000)	(881,000)
FUND BALANCE - July 1, 2025	8,654,227	8,654,227	-
FUND BALANCE - June 30, 2026	6,875,227	5,994,227	(881,000)

FURTHER RESOLVED, that no board of education members 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 of education and 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 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 the budgetary statement hitherto adopted by the Board. (Resolution effective 6/24/2026)