

Kelloggsville Public Schools
General Appropriations Resolution
2024-2025 Budget Amendments
Period: 7/1/2024-2/24/2025
Report No. 24-105

RESOLVED, that this resolution shall be the general appropriations of Kelloggsville Public Schools for the 2024-25 fiscal year; a resolution to make appropriations; to provide for expenditure of appropriations; and to provide for the disposition of all revenue received by Kelloggsville Public Schools.

BE IT FURTHER RESOLVED, that the millage rates, as per form L-4029, levied are approved as listed; and that the reduction in rates as calculated through the Truth in Taxation are waived and levied at the full 18.00 mills for non-homestead properties.

BE IT FURTHER RESOLVED, that the total revenues and unappropriated fund balance estimated to be available for appropriations in the general fund of the school district for the fiscal year 2023-24 which includes 18.00 mills of ad valorem taxes to be levied on non-homestead and non-qualified agricultural property to be used for operating purposes is as follows:

Revenue:

Local	\$ 4,971,100
State	\$25,916,668
Federal	\$ 1,622,825
Incoming Transfers	<u>\$ 3,034,561</u>
Total Revenue	\$35,545,154
Fund Balance 06/30/24:	\$11,725,107
Total Funds Available:	\$47,270,261

BE IT FURTHER RESOLVED, that the \$35,545,154 of the total available \$ 47,270,261 to be appropriate in the general fund is hereby appropriated in the amounts and for the purposes set forth below:

(A)

Expenditure:

Instruction:

Basic Instruction	\$13,918,330
Added Needs	<u>\$ 5,703,038</u>

Total Instruction \$19,621,368

Support Services:

Pupil Services	\$2,845,617
Support Instruction	\$1,886,930
General Administration	\$ 627,647
School Administration	\$2,490,384
Business Services	\$ 689,152
Operations	\$3,261,258
Transportation	\$2,135,474
Central Service	\$1,017,709
Athletics	\$ 840,151
Community Service	\$ 155,019
Transfers	<u>\$ 815,674</u>

Total Support Service \$16,765,016

Total Expenditure \$36,386,383

Revenue to Expenditure - \$841,230

Estimated Fund Balance 06/30/25: \$10,883,877

BE IT 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 appropriates made by the Board of Education and keeping with the budgetary policy statement as adopted by the Board.

BE IT FURTHER RESOLVED, that the Superintendent is hereby charged with general supervision of the execution of the budget adopted and keeping with the budgetary policy statement as adopted by the Board of Education.

(B)

BE IT FURTHER RESOLVED, that the total revenue and fund balance estimated to be available for appropriations in specific funds and expenditure for the purpose presented:

<u>Fund</u>	<u>Funds Available</u>	<u>Expenditure</u>	<u>Fund Balance</u>
Kids Club	\$28,589	\$25,900	\$2,689
Food Service	\$2,742,555	\$2,223,669	\$518,886
Building & Site	\$4,991,017	\$2,984,291	\$2,006,726
Debt Retirement	\$4,019,190	\$3,321,824	\$697,366
Fund 29 Special Revenue	\$461,111	\$182,000	\$279,111

BE IT FURTHER RESOLVED, this appropriations resolution is to take effect on 25 February 2025.

Kelloggsville Public Schools
2/24/2025

Program Description

	6/30/2024	6/10/2024	2/24/2025	Variance
	2023-2024 ACTUAL	2024-2025 Prelim Budget	Amend Budget 2024-2025	Amend to Budget
Revenue				
Local	\$4,445,500.00	\$4,631,100.00	\$4,971,100.00	\$340,000.00
State	\$26,610,018.00	\$25,045,123.94	\$25,916,667.59	\$871,543.65
Federal	\$2,294,077.00	\$1,460,191.00	\$1,622,825.00	\$162,634.00
Transfers/other local	\$4,258,065.00	\$2,746,538.00	\$3,034,561.00	\$288,023.00
Total Revenue	\$37,607,660.00	\$33,882,952.94	\$35,545,153.59	\$1,662,200.65
Fund Balance	\$ 8,451,462.00	\$ 8,279,492.00	\$ 11,725,107.00	\$3,445,615.00
Total Funds Available	\$46,059,122.00	\$42,162,444.94	\$47,270,260.59	\$5,107,815.65
Expenditure				
Instruction				
100 Basic Instruction	\$14,038,971.00	\$14,502,586.09	\$13,918,330.41	(\$584,255.68)
120 Added Needs	\$4,609,498.00	\$4,701,840.63	\$5,703,037.56	\$1,001,196.93
Total Instruction	\$18,648,469.00	\$19,204,426.72	\$19,621,367.97	\$416,941.25
Support Services				
200 Pupil Services	\$2,614,935.00	\$2,767,622.31	\$2,845,617.12	\$77,994.81
220 Support Instructional Services	\$1,658,795.00	\$1,450,324.50	\$1,886,930.10	\$436,605.60
230 General Administrative Services	\$675,978.00	\$613,107.73	\$627,647.00	\$14,539.27
240 School Administration Services	\$2,626,553.00	\$2,582,126.99	\$2,490,384.00	(\$91,742.99)
250 Business Services	\$633,635.00	\$611,019.39	\$689,152.00	\$78,132.61
260 Operations and Maintenance	\$3,237,548.00	\$3,202,518.06	\$3,261,258.33	\$58,740.27
270 Transportation Services	\$1,400,604.00	\$2,077,650.83	\$2,135,474.00	\$57,823.17
280 Central Services	\$909,274.00	\$988,665.39	\$1,017,709.00	\$29,043.61
290 Athletic Services	\$796,725.00	\$876,554.12	\$840,151.00	(\$36,403.12)
300 Community Services	\$109,136.00	\$124,716.00	\$155,019.00	\$30,303.00
400+ Transfers	\$1,022,363.00	\$190,674.00	\$815,674.00	\$625,000.00
Total Support Service	\$15,685,546.00	\$15,484,979.32	\$16,765,015.55	\$1,280,036.23
Total Expenditures	\$34,334,015.00	\$34,689,406.04	\$36,386,383.52	\$1,696,977.48
Revenue to Expenditures	\$3,273,645.00	(\$806,453.10)	(\$841,229.93)	(\$34,776.83)
Funds Available to Expenditures	\$11,725,107.00	\$7,473,038.90	\$10,883,877.07	\$3,410,838.17
	34.15%	21.54%	29.91%	

Kelloggsville Public Schools
2/24/2025

Program Description	6/10/24 Preliminary 2024-2025	2/24/25 Amend 2024-2025	Variance
Before and After Club:			
Revenue	\$61,000.00	\$25,900.00	
Fund Balance 6/30	(\$2,247.00)	\$2,689.00	
Funds Available	\$58,753.00	\$28,589.00	
Expenditure	\$58,580.00	\$25,900.00	
Funds Available to Expenditures	\$173.00	\$2,689.00	\$2,516.00
Food Service:			
Revenue	\$1,886,100.00	\$2,052,100.00	
Fund Balance 6/30	\$ 313,434.00	\$ 690,455.00	
Funds Available	\$2,199,534.00	\$2,742,555.00	
Expenditure	\$2,070,668.00	\$2,223,669.00	
Funds Available to Expenditures	\$128,866.00	\$518,886.00	\$390,020.00
Building & Site:			
Revenue	\$445,210.00	\$1,095,210.00	
Fund Balance 6/30	\$ 4,636,887.00	\$ 3,895,807.00	
Funds Available	\$5,082,097.00	\$4,991,017.00	
Expenditure	\$4,162,760.00	\$2,984,291.00	
Funds Available to Expenditures	\$919,337.00	\$2,006,726.00	\$1,087,389.00
Debt Retirement Funds:			
Revenue	\$3,398,179.00	\$3,328,179.00	
Fund Balance 6/30	\$ 596,165.00	\$ 691,011.00	
Funds Available	\$3,994,344.00	\$4,019,190.00	
Expenditure	\$3,321,824.00	\$3,321,824.00	
Funds Available to Expenditures	\$672,520.00	\$697,366.00	\$24,846.00
Special Revenue-Student Activities Fund			
Revenue	\$143,000.00	\$165,000.00	
Fund Balance 6/30	\$ 299,671.00	\$ 296,111.00	
Funds Available	\$442,671.00	\$461,111.00	
Expenditure	\$141,000.00	\$182,000.00	
Funds Available to Expenditures	\$301,671.00	\$279,111.00	(\$22,560.00)