

Kelloggsville Public Schools
General Appropriations Resolution
2024-2025 Budget Amendments #2
Period: 7/1/2024-5/19/2025
Report No. 24-156

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 2024-25 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	\$ 4,971,786
State	\$26,910,913
Federal	\$ 1,654,726
Incoming Transfers	<u>\$ 3,165,323</u>
Total Revenue	\$36,702,748
Fund Balance 06/30/24:	\$11,725,107
Total Funds Available:	\$48,427,855

BE IT FURTHER RESOLVED, that the \$ 36,702,748 of the total available \$ 48,427,855 to be appropriate in the general fund is hereby appropriated in the amounts and for the purposes set forth below:

Expenditure:

Instruction:

Basic Instruction	\$14,194,889
Added Needs	<u>\$ 5,886,377</u>

Total Instruction	\$20,081,266
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Support Services:

Pupil Services	\$2,905,868
Support Instruction	\$1,941,343
General Administration	\$ 781,416
School Administration	\$2,504,886
Business Services	\$ 745,371
Operations	\$3,225,939
Transportation	\$2,168,928
Central Service	\$1,051,493
Athletics	\$ 839,054
Community Service	\$ 173,082
Transfers	<u>\$ 914,874</u>

Total Support Service	\$17,252,254
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Total Expenditure	\$37,333,521
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Revenue to Expenditure	- \$630,773
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Estimated Fund Balance 06/30/25:	\$11,094,334
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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.

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	\$5,091,017	\$2,984,291	\$2,106,726
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 20 May 2025.

Kelloggsville Public Schools 5/19/2025								
Program Description			6/30/2024	6/10/2024		2/24/2025	5/19/2025	Variance
			2023-2024 ACTUAL	2024-2025 Prelim Budget		Amend Budget 2024-2025	Amend Budget 2024-2025	Amend to Budget
Revenue								
Local			\$4,445,500.00	\$4,631,100.00		\$4,971,100.00	\$4,971,786.00	\$686.00
State			\$26,610,018.00	\$25,045,123.94		\$25,916,667.59	\$26,910,913.00	\$994,245.41
Federal			\$2,294,077.00	\$1,460,191.00		\$1,622,825.00	\$1,654,726.00	\$31,901.00
Transfers/other local			\$4,258,065.00	\$2,746,538.00		\$3,034,561.00	\$3,165,323.00	\$130,762.00
								\$0.00
Total Revenue			\$37,607,660.00	\$33,882,952.94		\$35,545,153.59	\$36,702,748.00	\$1,157,594.41
Fund Balance			\$ 8,451,462.00	\$ 8,279,492.00		\$ 11,725,107.00	\$11,725,107.00	\$0.00
Total Funds Available			\$46,059,122.00	\$42,162,444.94		\$47,270,260.59	\$48,427,855.00	\$1,157,594.41
Expenditure								
Instruction								
100	Basic Instruction		\$14,038,971.00	\$14,502,586.09		\$13,918,330.41	\$14,194,889.48	\$276,559.07
120	Added Needs		\$4,609,498.00	\$4,701,840.63		\$5,703,037.56	\$5,886,377.33	\$183,339.77
	Total Instruction		\$18,648,469.00	\$19,204,426.72		\$19,621,367.97	\$20,081,266.81	\$459,898.84
Support Services								
200	Pupil Services		\$2,614,935.00	\$2,767,622.31		\$2,845,617.12	\$2,905,867.79	\$60,250.67
220	Support Instructional Services		\$1,658,795.00	\$1,450,324.50		\$1,886,930.10	\$1,941,343.71	\$54,413.61
230	General Administrative Services		\$675,978.00	\$613,107.73		\$627,647.00	\$781,416.00	\$153,769.00
240	School Administration Services		\$2,626,553.00	\$2,582,126.99		\$2,490,384.00	\$2,504,886.00	\$14,502.00
250	Business Services		\$633,635.00	\$611,019.39		\$689,152.00	\$745,371.00	\$56,219.00
260	Operations and Maintenance		\$3,237,548.00	\$3,202,518.06		\$3,261,258.33	\$3,225,939.00	(\$35,319.33)
270	Transportation Services		\$1,400,604.00	\$2,077,650.83		\$2,135,474.00	\$2,168,928.09	\$33,454.09
280	Central Services		\$909,274.00	\$988,665.39		\$1,017,709.00	\$1,051,493.00	\$33,784.00
290	Athletic Services		\$796,725.00	\$876,554.12		\$840,151.00	\$839,054.00	(\$1,097.00)
300	Community Services		\$109,136.00	\$124,716.00		\$155,019.00	\$173,081.55	\$18,062.55
400+	Transfers		\$1,022,363.00	\$190,674.00		\$815,674.00	\$914,874.00	\$99,200.00
	Total Support Service		\$15,685,546.00	\$15,484,979.32		\$16,765,015.55	\$17,252,254.14	\$487,238.59
Total Expenditures			\$34,334,015.00	\$34,689,406.04		\$36,386,383.52	\$37,333,520.95	\$947,137.43
Revenue to Expenditures			\$3,273,645.00	(\$806,453.10)		(\$841,229.93)	(\$630,772.95)	\$210,456.98
Funds Available to Expenditures			\$11,725,107.00	\$7,473,038.90		\$10,883,877.07	\$11,094,334.05	\$210,456.98
			34.15%	21.54%		29.91%	29.72%	

Kelloggsville Public Schools						
5/14/2025						
	Program Description	6/10/24 Preliminary	2/24/25 Amend	5/19/25 Amend	Variance	
		2024-2025	2024-2025	2024-2025		
Before and After Club:						
	Revenue	\$61,000.00	\$25,900.00	\$25,900.00		
	Fund Balance 6/30	(\$2,247.00)	\$2,689.00	\$2,689.00		
	Funds Available	\$58,753.00	\$28,589.00	\$28,589.00		
	Expenditure	\$58,580.00	\$25,900.00	\$25,900.00		
	Funds Available to Expenditures	\$173.00	\$2,689.00	\$2,689.00	\$0.00	
Food Service:						
	Revenue	\$1,886,100.00	\$2,052,100.00	\$2,052,100.00		
	Fund Balance 6/30	\$ 313,434.00	\$ 690,455.00	\$690,455.00		
	Funds Available	\$2,199,534.00	\$2,742,555.00	\$2,742,555.00		
	Expenditure	\$2,070,668.00	\$2,223,669.00	\$2,223,669.00		
	Funds Available to Expenditures	\$128,866.00	\$518,886.00	\$518,886.00	\$0.00	
Building & Site:						
	Revenue	\$445,210.00	\$1,095,210.00	\$1,195,210.00		
	Fund Balance 6/30	\$ 4,636,887.00	\$ 3,895,807.00	\$3,895,807.00		
	Funds Available	\$5,082,097.00	\$4,991,017.00	\$5,091,017.00		
	Expenditure	\$4,162,760.00	\$2,984,291.00	\$2,984,291.00		
	Funds Available to Expenditures	\$919,337.00	\$2,006,726.00	\$2,106,726.00	\$100,000.00	
Debt Retirement Funds:						
	Revenue	\$3,398,179.00	\$3,328,179.00	\$3,328,179.00		
	Fund Balance 6/30	\$ 596,165.00	\$ 691,011.00	\$ 691,011.00		
	Funds Available	\$3,994,344.00	\$4,019,190.00	\$4,019,190.00		
	Expenditure	\$3,321,824.00	\$3,321,824.00	\$3,321,824.00		
	Funds Available to Expenditures	\$672,520.00	\$697,366.00	\$697,366.00	\$0.00	
Special Revenue-Student Activities Fund						
	Revenue	\$143,000.00	\$165,000.00	\$165,000.00		
	Fund Balance 6/30	\$ 299,671.00	\$ 296,111.00	\$ 296,111.00		
	Funds Available	\$442,671.00	\$461,111.00	\$461,111.00		
	Expenditure	\$141,000.00	\$182,000.00	\$182,000.00		
	Funds Available to Expenditures	\$301,671.00	\$279,111.00	\$279,111.00	\$0.00	