Kelloggsville Public Schools General Appropriations Resolution 2025-2026 Budget Adoption Period: 6/09/2025 Report No. 24-167

RESOLVED, that this resolution shall be the general appropriations of Kelloggsville Public Schools for the 2025-26 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 2025-26 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 a follows:

## Revenue:

Local State Federal Incoming Transfers	\$ 5,021,100 \$27,088,597 \$ 1,508,223 <u>\$ 3,004,329</u>	
Total Revenue	\$36,622,249	
Fund Balance 06/30/25:	\$11,094,334	
Total Funds Available:	\$47,716,583	3

BE IT FURTHER RESOLVED, that the  $\frac{$36,622,249}{9}$  of the total available  $\frac{$47,716,583}{9}$  to be appropriate in the general fund is hereby appropriated in the amounts and for the purposes set forth below:

## **Expenditure:**

## Instruction:

Basic Instruction Added Needs	\$14,893,637 <u>\$ 6,161,757</u>	
Total Instruction		\$21,055,394
Support Services:		
Pupil Services Support Instruction General Administration School Administration Business Services Operations Transportation Central Service Athletics Community Service Transfers	\$3,036,070 \$1,814,972 \$ 694,523 \$2,712,020 \$ 759,440 \$3,481,148 \$1,644,167 \$1,046,738 \$ 880,996 \$ 170,227 <u>\$ 294,662</u>	
Total Support Service		\$16,534,964
Total Expenditure		\$37,590,358
Revenue to Expenditure		- \$968,109
Estimated Fund Balance 06/30/26:		\$10,126,225

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:

	Funds		Fund
<u>Fund</u>	Available	Expenditure	Balance
Kids Club	\$62,689	\$58,780	\$ 3,909
Food Service	\$2,579,986	\$2,165,554	\$414,432
Building & Site	\$2,651,936	\$1,489,211	\$1,162,725
Debt Retirement	\$4,254,031	\$3,391,952	\$862,079
Fund 29 Special Revenue	\$444,111	\$192,000	\$252,111

BE IT FURTHER RESOLVED, this appropriations resolution is to take effect on 01 July 2025.

Kelloggyille	Public Schools						
6/9/2025							
0/3/2023							
Program Des	cription	6/30/2024	6/10/2024	2/24/2025	5/19/2025	6/9/25	Variance
				et Amend Budget 2024-2025			Amend to Budg
Revenue							
Local		\$4,445,500.00	\$4,631,100.00	\$4,971,100.00	\$4,971,786.00	\$5,021,100.00	\$49,314.
State		\$26,610,018.00	\$25,045,123.94	\$25,916,667.59	\$26,910,913.00	\$27,088,597.00	\$177,684.
Federal		\$2,294,077.00	\$1,460,191.00	\$1,622,825.00	\$1,654,726.00	\$1,508,223.00	(\$146,503.
Transfers/oth	ner local	\$4,258,065.00	\$2,746,538.00	\$3,034,561.00	\$3,165,323.00	\$3,004,329.50	(\$160,993.
Total Revenu		\$37,607,660.00	\$33,882,952.94	\$35,545,153.59	\$36,702,748.00	\$36,622,249.50	(\$80,498.
Fund Balance	e	<u>\$ 8,451,462.00</u>	<u>\$ 8,279,492.00</u>	\$ 11,725,107.00	\$11,725,107.00	\$11,094,334.00	(\$630,773.
Total Funds A	Available	\$46,059,122.00	\$42,162,444.94	\$47,270,260.59	\$48,427,855.00	\$47,716,583.50	(\$711,271.
Frank and the same							
Expenditure							
Instruction							
	Basic Instruction	\$14,038,971.00	\$14,502,586.09	\$13,918,330.41	\$14,194,889.48	\$14,893,637.00	\$698,747
	Added Needs	\$4,609,498.00	\$4,701,840.63	\$5,703,037.56	\$5,886,377.33	\$6,161,756.95	\$098,747
120				\$5,703,037.56	\$20,081,266.81	\$21,055,393.95	\$275,379
	Total Instruction	\$18,648,469.00	\$19,204,426.72	\$19,621,367.97	\$20,081,266.81	\$21,055,393.95	\$974,127.
Support Serv	vicos						
	Pupil Services	\$2,614,935.00	\$2,767,622.31	\$2,845,617.12	\$2,905,867.79	\$3,036,070.46	\$130.202
	Support Instructional Services	\$1,658,795.00	\$1,450,324.50	\$1,886,930.10	\$1,941,343.71	\$1.814.972.29	(\$126.371
	General Administrative Services		\$613,107.73	\$1,886,930.10	. , ,	\$1,814,972.29	(\$126,371)
	School Administration Services	\$675,978.00 \$2,626,553.00	\$2,582,126.99	\$2,490,384.00	\$781,416.00 \$2,504,886.00	\$2.712.019.94	\$207.133
			\$2,582,126.99			\$2,712,019.94	\$207,133
	Business Services	\$633,635.00		\$689,152.00	\$745,371.00		
	Operations and Maintenance	\$3,237,548.00	\$3,202,518.06	\$3,261,258.33	\$3,225,939.00	\$3,481,148.10	\$255,209
	Transportation Services	\$1,400,604.00	\$2,077,650.83	\$2,135,474.00	\$2,168,928.09	\$1,644,167.00	(\$524,761
	Central Services	\$909,274.00	\$988,665.39	\$1,017,709.00	\$1,051,493.00	\$1,046,738.09	(\$4,754
	Athletic Services	\$796,725.00	\$876,554.12	\$840,151.00	\$839,054.00	\$880,995.64	\$41,941
	Community Services	\$109,136.00	\$124,716.00	\$155,019.00	\$173,081.55	\$170,227.00	(\$2,854
400+	Transfers	\$1,022,363.00	\$190,674.00	\$815,674.00	\$914,874.00	\$294,662.00	(\$620,212
	Total Support Service	\$15,685,546.00	\$15,484,979.32	\$16,765,015.55	\$17,252,254.14	\$16,534,964.36	(\$717,289.
		40.1.00.1.015.00	40.4.000.400.04	400,000,000,000	407.000.500.05	407 500 050 04	4055.005
Total Expend	litures	\$34,334,015.00	\$34,689,406.04	\$36,386,383.52	\$37,333,520.95	\$37,590,358.31	\$256,837.
Dovonuo to D	waandituree	62 272 64E 00	(\$906.453.10)	(\$841,229.93)	(\$630,772.95)	(\$968,108.81)	(\$337,335.
Revenue to E		\$3,273,645.00	<u>(\$806,453.10)</u>				
Funds Availa	ble to Expenditures	\$11,725,107.00	\$7,473,038.90	\$10,883,877.07	\$11,094,334.05	\$10,126,225.19	(\$968,108.
		34.15%	21.54%	29.91%	29.72%	26.94%	

Kelloggsville 6/9/2025	Public Schools		
	Ducana Decariation	C/0/25 Dualinainanu	
	Program Description	6/9/25 Preliminary 2025-2026	
Before and A	fter Club:		
	Revenue	\$60,000.00	
	Fund Balance 6/30	\$2,689.00	
	Funds Available	\$62,689.00	
	Expenditure	\$58,780.00	
	Funds Available to Expenditures	\$3,909.00	
Food Service			
	Revenue	\$2,061,100.00	
	Fund Balance 6/30	\$518,886.00	
	Funds Available	\$2,579,986.00	
	Expenditure	\$2,165,554.00	
	Funds Available to Expenditures	\$414,432.00	
		Ş414,432.00	
Building & Si	te:		
	Revenue	\$545,210.00	
	Fund Balance 6/30	\$2,106,726.00	
	Funds Available	\$2,651,936.00	
	Expenditure	\$1,489,211.00	
	Funds Available to Expenditures	\$1,162,725.00	
Debt Retirem		\$3,556,665.00	
	Revenue Fund Balance 6/30	\$697,366.00	
	Funds Available	\$4,254,031.00	
		Ş <del>4,234,031.00</del>	
	Expenditure	\$3,391,952.00	
	Funds Available to Expenditures	\$862,079.00	
Special Reve	nue-Student Activiies Fund		
	Revenue	\$165,000.00	
	Fund Balance 6/30	\$279,111.00	
	Funds Available	\$444,111.00	
	Expenditure	\$192,000.00	
	Funds Available to Expenditures	\$252,111.00	