Kelloggsville Public Schools
General Appropriations Resolution
2025-2026 Budget Amendments #2
Period: 07/01/2025 - 06/22/26
Report No. 25-153

RESOLVED, that this resolution shall be the general appropriations of Kelloggsville Public Schools for the 2026-27 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	$ 5,456.925	
State	$27,933,027	
Federal	$ 1,702,379	
Incoming Transfers	$ 3,155,069	
Total Revenue		$38,247,400
Fund Balance 06/30/25:		$12,673,308
Total Funds Available:		$50,920,708

BE IT FURTHER RESOLVED, that the $ 38,247,400 of the total available $ 50,920,708 to be appropriate in the general fund is hereby appropriated in the amounts and for the purposes set forth below:

Expenditure:

Instruction:

Basic Instruction	$15,114,090	
Added Needs	$ 6,381,816	
Total Instruction		$21,495,906

Support Services:

Pupil Services	$3,178,931	
Support Instruction	$1,982,160	
General Administration	$ 613,643	
School Administration	$2,358,493	
Business Services	$ 782,429	
Operations	$3,432,423	
Transportation	$1,687,590	
Central Service	$ 897,245	
Athletics	$ 718,726	
Community Service	$ 236,871	
Transfers	$ 1,218,151	
Total Support Service		$17,106,662
Total Expenditure		$38,602,568
Revenue to Expenditure		- $355,168
Estimated Fund Balance 06/30/26:		$12,318,140

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:

Fund	Funds Available	Expenditure	Fund Balance
Kids Club	$53,909	$50,737	$ 3,172
Food Service	$2,205,278	$1,935,638	$269,640
Building & Site	$2,895,591	$2,819,257	$76,334
Debt Retirement	$4,822,637	$3,391,406	$1,431,231
Fund 29 Special Revenue	$417,111	$192,000	$225,111

BE IT FURTHER RESOLVED, this appropriations resolution is to take effect on 01 July 2026.

Kelloggsville Public Schools
6/22/2026

Program Description	6/9/25	3/9/26	6/22/26	Variance
	25-26 Prelim Budget	25-26 Amend Budget	25-26 Amend Budget	Amend to B[illegible]t
Revenue				
Local	$5,021,100.00	$5,108,481.00	$5,456,925.00	$348,444.00
State	$27,088,597.00	$27,233,100.00	$27,933,027.00	$699,927.00
Federal	$1,508,223.00	$1,603,605.00	$1,702,379.00	$98,774.00
Transfers/other local	$3,004,329.50	$2,955,330.00	$3,155,069.00	$199,739.00
Total Revenue	$36,622,249.50	$36,900,516.00	$38,247,400.00	$1,346,884.00
Fund Balance	$11,094,334.00	$12,673,308.00	$12,673,308.00	$0.00
Total Funds Available	$47,716,583.50	$49,573,824.00	$50,920,708.00	$1,346,884.00
Expenditure				
Instruction				
100 Basic Instruction	$14,893,637.00	$14,994,600.00	$15,114,090.00	$119,490.00
120 Added Needs	$6,161,756.95	$6,117,173.00	$6,381,816.00	$264,643.00
Total Instruction	$21,055,393.95	$21,111,773.00	$21,495,906.00	$384,133.00
Support Services				
200 Pupil Services	$3,036,070.46	$3,045,363.00	$3,178,931.00	$133,568.00
220 Support Instructional Services	$1,814,972.29	$1,747,302.00	$1,982,160.00	$234,858.00
230 General Administrative Services	$694,523.44	$694,523.00	$613,643.00	($80,880.00)
240 School Administration Services	$2,712,019.94	$2,723,895.00	$2,358,493.00	($365,4[illegible])
250 Business Services	$759,440.40	$712,653.00	$782,429.00	$69,776.00
260 Operations and Maintenance	$3,481,148.10	$3,534,771.00	$3,432,423.00	($102,348.00)
270 Transportation Services	$1,644,167.00	$1,643,688.00	$1,687,590.00	$43,902.00
280 Central Services	$1,046,738.09	$1,074,265.00	$897,245.00	($177,020.00)
290 Athletic Services	$880,995.64	$900,016.00	$718,726.00	($181,290.00)
300 Community Services	$170,227.00	$175,326.00	$236,871.00	$61,545.00
400+ Transfers	$294,662.00	$1,394,662.00	$1,218,151.00	($176,511.00)
Total Support Service	$16,534,964.36	$17,646,464.00	$17,106,662.00	($539,802.00)
Total Expenditures	$37,590,358.31	$38,758,237.00	$38,602,568.00	($155,669.00)
Revenue to Expenditures	($968,108.81)	($1,857,721.00)	($355,168.00)	$1,502,553.00
Funds Available to Expenditures	$10,126,225.19	$10,815,587.00	$12,318,140.00	$1,502,553.00
	26.94%	27.91%	31.91%	

Kelloggsville Public Schools
6/22/2026

Program Description	6/22/26 Amendment 2025-26
Before and After Club:	
Revenue	$50,000.00
Fund Balance 6/30	$3,909.00
Funds Available	$53,909.00
Expenditure	$50,737.00
Funds Available to Expenditures	$3,172.00
Food Service:	
Revenue	$1,790,846.00
Fund Balance 6/30	$414,432.00
Funds Available	$2,205,278.00
Expenditure	$1,935,638.00
Funds Available to Expenditures	$269,640.00
Building & Site:	
Revenue	$1,732,866.00
Fund Balance 6/30	$1,162,725.00
Funds Available	$2,895,591.00
Expenditure	$2,819,257.00
Funds Available to Expenditures	$76,334.00
Debt Retirement Funds:	
Revenue	$3,960,558.00
Fund Balance 6/30	$862,079.00
Funds Available	$4,822,637.00
Expenditure	$3,391,406.00
Funds Available to Expenditures	$1,431,231.00
Special Revenue-Student Activiies Fund	
Revenue	$165,000.00
Fund Balance 6/30	$252,111.00
Funds Available	$417,111.00
Expenditure	$192,000.00
Funds Available to Expenditures	$225,111.00