

Kelloggsville Public Schools  
 General Appropriations Resolution  
 2024-2025 Budget Adoption  
 Period: 6/10/2024  
 Report No. 23-151

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	\$ 4,631,100	
State	\$25,045,124	
Federal	\$ 1,460,191	
Incoming Transfers	\$ 2,746,538	
 Total Revenue		 \$33,882,953
 Fund Balance 06/30/24:		 \$8,279,492
 Total Funds Available:		 \$42,162,445

BE IT FURTHER RESOLVED, that the \$33,882,953 of the total available \$ 42,162,445 to be appropriate in the general fund is hereby appropriated in the amounts and for the purposes set forth below:

## Expenditure:

### Instruction:

Basic Instruction	\$14,502,586
Added Needs	<u>\$ 4,701,841</u>
Total Instruction	\$19,204,427

### Support Services:

Pupil Services	\$2,767,622
Support Instruction	\$1,450,325
General Administration	\$ 613,108
School Administration	\$2,582,127
Business Services	\$ 611,019
Operations	\$3,202,518
Transportation	\$2,077,651
Central Service	\$ 988,665
Athletics	\$ 876,554
Community Service	\$ 124,716
Transfers	<u>\$ 190,674</u>
Total Support Service	\$15,484,979
Total Expenditure	\$34,689,406
Revenue to Expenditure	- \$806,453
Estimated Fund Balance 06/30/25:	\$7,473,039

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	\$58,753	\$58,580	\$ 173
Food Service	\$2,199,534	\$2,070,668	\$128,866
Building & Site	\$5,082,097	\$4,162,760	\$919,337
Debt Retirement	\$3,994,344	\$3,321,824	\$672,520
Fund 29 Special Revenue	\$442,671	\$141,000	\$301,671

BE IT FURTHER RESOLVED, this appropriations resolution is to take effect on 01 July 2024.

Kelloggsville Public Schools							6/10/2024				
Program Description							6/12/2023	2/26/2024 Amend	5/6/2024 Amend	6/10/2024	Variance
							2023-2024 Prelim Budget	2023-2024	2023-2024	2024-2025 Prelim Budget	Amend to Budget
Revenue											
Local							\$ 4,069,336.00	\$ 4,081,698.00	\$4,261,655.00	\$4,631,100.00	\$369,445.00
State							\$ 24,210,444.00	\$ 25,445,462.00	\$25,787,428.00	\$25,045,123.94	(\$742,304.06)
Federal							\$ 2,164,433.00	\$ 2,248,728.00	\$2,269,404.00	\$1,460,191.00	(\$809,213.00)
Transfers/other local							\$ 2,698,300.00	\$ 2,876,538.00	\$3,142,744.00	\$2,746,538.00	(\$396,206.00)
Total Revenue							\$33,142,513.00	\$ 34,652,426.00	\$35,461,231.00	\$33,882,952.94	(\$1,578,278.06)
Fund Balance							\$ 6,819,683.00	\$ 8,451,462.00	\$ 8,451,462.00	\$ 8,279,492.00	\$ -
Total Funds Available							\$39,962,196.00	\$ 43,103,888.00	\$43,912,693.00	\$42,162,444.94	\$808,805.00
Expenditure											
Instruction											
100	Basic Instruction						\$ 14,605,524.00	\$ 14,753,147.00	\$14,715,202.00	\$14,502,586.09	(\$212,615.91)
120	Added Needs						\$ 4,530,671.00	\$ 4,557,907.00	\$4,534,836.00	\$4,701,840.63	\$167,004.63
	Total Instruction						\$ 19,136,195.00	\$ 19,311,054.00	\$19,250,038.00	\$19,204,426.72	(\$45,611.28)
Support Services											
200	Pupil Services						\$ 2,504,435.00	\$ 2,896,992.00	\$2,692,583.00	\$2,767,622.31	\$75,039.31
220	Support Instructional						\$ 1,103,010.00	\$ 1,557,315.00	\$1,599,793.00	\$1,450,324.50	(\$149,468.50)
230	General Administrative						\$ 643,746.00	\$ 708,212.00	\$703,304.00	\$613,107.73	(\$90,196.27)
240	School Administration						\$ 2,618,801.00	\$ 2,704,394.00	\$2,687,189.00	\$2,582,126.99	(\$105,062.01)
250	Business Services						\$ 605,007.00	\$ 660,912.00	\$670,657.00	\$611,019.39	(\$59,637.61)
260	Operations and Maint						\$ 2,895,528.00	\$ 3,096,656.00	\$3,290,989.00	\$3,202,518.06	(\$88,470.94)
270	Transportation Service						\$ 1,427,872.00	\$ 1,603,607.00	\$1,622,869.00	\$2,077,650.83	\$454,781.83
280	Central Services						\$ 801,041.00	\$ 879,160.00	\$990,921.00	\$988,665.39	(\$2,255.61)
290	Athletic Services						\$ 812,990.00	\$ 854,991.00	\$868,876.00	\$876,554.12	\$7,678.12
300	Community Services						\$ 109,246.00	\$ 120,187.00	\$134,278.00	\$124,716.00	(\$9,562.00)
400+	Transfers						\$ 981,626.00	\$ 1,158,426.00	\$1,121,704.00	\$190,674.00	(\$931,030.00)
	Total Support Service						\$ 14,503,302.00	\$ 16,240,852.00	\$16,383,163.00	\$15,484,979.32	(\$898,183.68)
Total Expenditures							\$33,639,497.00	\$ 35,551,906.00	\$35,633,201.00	\$34,689,406.04	(\$943,794.96)
Revenue to Expenditures							\$ (496,984.00)	\$ (899,480.00)	(\$171,970.00)	(\$806,453.10)	(\$634,483.10)
Funds Available to Expenditures							\$ 6,322,699.00	\$ 7,551,982.00	\$8,279,492.00	\$7,473,038.90	\$1,752,599.96
							18.80%	21.24%	23.24%	21.54%	

Kelloggsville Public Schools				
6/10/2024				
Program Description		6/10/24 Preliminary 2024-2025		
<b>Before and After Club:</b>				
	Revenue			\$61,000.00
	Fund Balance 6/30			(\$2,247.00)
	Funds Available			\$58,753.00
	Expenditure			\$58,580.00
	Funds Available to Expenditures			\$173.00
<b>Food Service:</b>				
	Revenue			\$1,886,100.00
	Fund Balance 6/30		\$	313,434.00
	Funds Available			\$2,199,534.00
	Expenditure			\$2,070,668.00
	Funds Available to Expenditures			\$128,866.00
<b>Building &amp; Site:</b>				
	Revenue			\$445,210.00
	Fund Balance 6/30		\$	4,636,887.00
	Funds Available			\$5,082,097.00
	Expenditure			\$4,162,760.00
	Funds Available to Expenditures			\$919,337.00
<b>Debt Retirement Funds:</b>				
	Revenue			\$3,398,179.00
	Fund Balance 6/30		\$	596,165.00
	Funds Available			\$3,994,344.00
	Expenditure			\$3,321,824.00
	Funds Available to Expenditures			\$672,520.00
<b>Special Revenue-Student Activities Fund</b>				
	Revenue			\$143,000.00
	Fund Balance 6/30		\$	299,671.00
	Funds Available			\$442,671.00
	Expenditure			\$141,000.00
	Funds Available to Expenditures			\$301,671.00