RESOLUTION FOR ADOPTION BY THE BOARD OF EDUCATION
OF KENOWA HILLS PUBLIC SCHOOLS

RESOLVED, that this resolution shall be the general appropriations of Kenowa Hills Public Schools for the 2025-26 fiscal year. A resolution to make appropriations; and to provide for the disposition of all income received by Kenowa Hills Public Schools; to provide the expenditure appropriations;

BE IT FURTHER RESOLVED, that the total revenues and unappropriated fund balance estimated to be available for appropriations in the General Fund of the Kenowa Hills Public Schools for the 2025-26 fiscal year are as follows:

REVENUES:	**FINAL 2024-25 Amendment**	**2025-26 Non UAAL Budget**	**2025-26 UAAL**	**Total 2025-26 Budget**	**Change from Prior Year**
Local Sources	$ 17,960,125	$ 18,919,075		$ 18,919,075	$ 958,950
State Sources	24,943,025	20,918,350	2,110,225	23,028,575	(1,914,450)
Federal Sources	2,076,225	1,876,775		1,876,775	(199,450)
Incoming Transfers & Other Transactions	4,677,450	5,066,700		5,066,700	389,250
TOTAL REVENUE	**$ 49,656,825**	**$ 46,780,900**	**$ 2,110,225**	**$ 48,891,125**	**$ (765,700)**
Fund Balance (Estimated)	**$ 6,377,430**	**$ 5,978,305**	**$ -**	**$ 5,978,305**	**$ (399,125)**
Total Funds Available to Appropriate	**$ 56,034,255**	**$ 52,759,205**	**$ 2,110,225**	**$ 54,869,430**	**$ (1,164,825)**

BE IT FURTHER RESOLVED, that $48,543,350 of the total available to appropriate in the General Fund is hereby appropriated in the amounts and for the purpose set forth below:

EXPENDITURES:	**FINAL 2024-25 Amendment**	**2025-26 Non UAAL Budget**	**2025-26 UAAL**	**Total 2025-26 Budget**	**Change from Prior Year**
Instruction:					
Basic Programs	$ 20,794,375	$ 19,056,475	$ 975,300	$ 20,031,775	$ (762,600)
Added Needs	7,173,250	6,488,500	339,925	6,828,425	(344,825)
Support Services:					
Pupil	3,538,675	3,283,475	161,200	3,444,675	(94,000)
Instructional Staff	2,796,500	2,549,050	125,650	2,674,700	(121,800)
General Administration	606,650	563,575	22,150	585,725	(20,925)
School Administration	2,562,775	2,347,525	128,025	2,475,550	(87,225)
Business Services	648,425	531,750	27,025	558,775	(89,650)
Operation and Maintenance	3,541,050	3,532,800	14,725	3,547,525	6,475
Pupil Transportation	2,859,675	2,801,700	87,975	2,889,675	30,000
Central	2,138,375	2,167,600	76,925	2,244,525	106,150
Athletics	1,525,075	1,417,975	59,800	1,477,775	(47,300)
Community Services	1,833,850	1,679,900	91,525	1,771,425	(62,425)
Outgoing Transfers & Other Transactions	37,275	12,800	-	12,800	(24,475)
TOTAL APPROPRIATED	**$ 50,055,950**	**$ 46,433,125**	**$ 2,110,225**	**$ 48,543,350**	**$ (1,512,600)**
Surplus / (Deficit)	**$ (399,125)**	**$ 347,775**	**$ -**	**$ 347,775**	**$ 746,900**
Projected Fund Balance as of June 30	***$ 5,978,305***	***$ 6,326,080***		***$ 6,326,080***	
Fund Balance Percent of Expenditures excluding 147c	***12.99%***	***14.92%***		*13.03%*	

BE IT FURTHER RESOLVED, that the total revenues and unappropriated fund balance estimated to be available for appropriations in the School Service Fund of the Kenowa Hills Public Schools for the 2025-26 fiscal year are as follows:

REVENUES:	**FINAL 2024-25 Amendment**	**2025-26 Non UAAL Budget**	**Change from Prior Year**
Local Sources	$ 89,800	$ 93,300	$ 3,500
State Sources	558,875	603,500	44,625
Federal Sources	1,753,325	1,643,450	(109,875)
Student / School Activity Fund	82,000	86,000	4,000
Incoming Transfers and Other Transactions	30,200	12,800	(17,400)
TOTAL REVENUES:	**$ 2,514,200**	**$ 2,439,050**	**$ (75,150)**
Fund Balance (Estimated)	**$ 1,223,127**	**$ 874,702**	
Total Available to Appropriate	$ 3,737,327	$ 3,313,752	

BE IT FURTHER RESOLVED, that $2,343,325 of the total available to appropriate in the School Service Fund is hereby appropriated in the amounts and for the purpose set forth below.

	FINAL 2024-25 Amendment	2025-26 Non UAAL Budget	Change from Prior Year
EXPENDITURES:			
Food Service Activities	$ 2,711,625	$ 2,165,825	$ (545,800)
Student / School Activity Fund	$ 42,000	$ 75,000	$ 33,000
Outgoing Transfers & Other Transactions	$ 109,000	$ 102,500	$ (6,500)
TOTAL APPROPRIATED	**$ 2,862,625**	**$ 2,343,325**	**$ (519,300)**
Surplus / (Deficit)	**$ (348,425)**	**$ 95,725**	
Projected Fund Balance as of June 30	***$ 874,702***	***$ 970,427***	
Fund Balance Percent of Expenditures	30.56%	41.41%	

BE IT FURTHER RESOLVED, that no Board of Education member or employee shall expend any funds or obligate the expenditure of any funds except pursuant to appropriations made by the Board of Education and in keeping with the budgetary policy statement hitherto adopted by the Board. Changes in the amount appropriated by the Board shall require approval by the Board.

BE IT FURTHER RESOLVED, that for purposes of meeting emergency needs of the school district, transfers of appropriations may be made upon the written authorization of the Director of Finance. When the Director of Finance makes a transfer of appropriations as permitted by this resolution, such transfer shall be presented to the board of Education for consideration and adoption by the Board of Education.

This appropriation resolution is to take effect on July 1, 2025

Adopted: June 23, 2025 Secretary: _____

Board of Education of Kenowa Hills Public Schools