RESOLUTION FOR BUDGET AMENDMENT BY THE BOARD OF EDUCATION FOR KENOWA HILLS PUBLIC SCHOOLS

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

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 amended as follows:

	Original	Amended	Amended UAAL	Total Amended	Change
Revenues:					
Local sources	$ 18,919,075	$ 18,919,075	$ -	$ 18,919,075	$ -
State sources	23,028,575	20,759,168	3,415,009	24,174,177	1,145,602
Federal Sources	1,876,775	1,876,775	-	1,876,775	0
Incoming Transfers and Other Transactions	5,066,700	4,977,306	-	4,977,306	(89,394)
Total Revenue	48,891,125	46,532,324	3,415,009	49,947,333	1,056,208
Fund Balances Available to Appropriate	5,978,305	6,132,004	-	6,132,004	153,699
Total Available to Appropriate	54,869,430	52,664,328	3,415,009	56,079,337	1,209,907

BE IT FURTHER RESOLVED, that $51,266,766 of the total available to appropriate in the General Fund is hereby appropriated via amendment in the amounts and for the purpose set forth below:

	Original	Amended	Amended UAAL	Total Amended	Change
Expenditures:					
Instruction:					
Basic programs	$ 20,031,775	$ 19,564,871	$ 1,578,343	$ 21,143,214	$ 1,111,439
Added needs	6,828,425	6,665,693	$ 550,106	7,215,799	387,374
Support services:					
Pupil	3,444,675	3,367,504	$ 260,872	3,628,376	183,701
Instructional staff	2,674,700	2,614,548	$ 203,341	2,817,889	143,189
General administration	585,725	630,121	$ 35,846	665,967	80,242
School administration	2,475,550	2,655,261	$ 207,185	2,862,446	386,896
Business services	558,775	545,837	$ 43,735	589,572	30,797
Operation and maintenance	3,547,525	3,540,476	$ 23,830	3,564,306	16,781
Pupil transportation	2,889,675	2,870,191	$ 142,371	3,012,562	122,887
Central services	2,244,525	2,207,699	$ 124,489	2,332,188	87,663
Other	1,477,775	1,449,147	$ 96,775	1,545,922	68,147
Community services	1,771,425	1,727,609	$ 148,116	1,875,725	104,300
Outgoing transfers and other transactions	12,800	12,800		12,800	-
Total Appropriated	48,543,350	47,851,757	3,415,009	51,266,766	2,723,416
Excess 2025-26 Revenues (Expenditures)	347,775	(1,319,433)	-	(1,319,433)	(1,667,208)
Ending Fund Balance	6,326,080	4,812,571	-	4,812,571	(1,513,509)
Fund Balance % (No UAAL)	*13.84%*	*10.34%*		*9.64%*	

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

	Original	Amended	Amended UAAL	Total Amended	Change
Revenues:					
Local sources	$ 93,300	$ 93,300	-	93,300	$ -
State sources	603,500	603,500		603,500	-
Federal sources	1,643,450	1,643,450	-	1,643,450	-
Student / School Activity Fund	86,000	86,000		86,000	-
Incoming transfers and other transactions	12,800	12,800	-	12,800	-
Total Revenue	2,439,050	2,439,050	-	2,439,050	-
Fund Balance Available to Appropriate	874,702	1,042,236	-	1,042,236	167,534
Total Available to Appropriate	3,313,752	3,481,286	-	3,481,286	167,534

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

	Original	Amended	Amended UAAL	Total Amended	Change
Expenditures:					
Food service activities	$ 2,165,825	$ 2,165,825	-	2,165,825	$ -
Student / School Actitivty Fund	75,000	75,000	-	75,000	$ -
Outgoing transfers and other transactions	102,500	102,500	-	102,500	-
Total Appropriated	2,343,325	2,343,325	-	2,343,325	-
Excess 2025-26 Revenues (Expenditures)	95,725	95,725	-	95,725	-
Ending Fund Balance	970,427	1,137,961	-	1,137,961	167,534
Fund Balance % (No UAAL)	39.79%	46.66%		46.66%	

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 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 the Superintendent is hereby charged with general supervision of the execution of the budget adopted by the Board and shall hold the department heads responsible for performance of their responsibilities within the amounts appropriated by the Board of Education and in keeping with the budgetary policy statement hitherto adopted 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.