

**Kelloggsville Public Schools**  
**General Appropriations Resolution**  
**2022-23 Budget Amendments**  
**Period: 04/25/2023 to 06/26/2023**  
**Report No. 22-187**

RESOLVED, that this resolution shall be the general appropriations of Kelloggsville Public Schools for the 2022-23 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 2022-23 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	\$ 4,041,090	
State	\$24,871,569	
Federal	\$ 4,369,552	
Incoming Transfers	\$ 2,959,942	
 Total Revenue		 \$36,242,153
 Fund Balance 06/30/22:		 \$7,520,955
 Total Funds Available:		 \$43,763,108

BE IT FURTHER RESOLVED, that the \$36,242,153 of the total available \$ 43,763,108 to be appropriate in the general fund is hereby appropriated in the amounts and for the purposes set forth below:

Expenditure:

Instruction:

Basic Instruction	\$15,479,571
Added Needs	<u>\$ 3,971,630</u>
Total Instruction	\$19,451,201

Support Services:

Pupil Services	\$2,182,979
Support Instruction	\$1,333,565
General Administration	\$ 621,678
School Administration	\$2,661,876
Business Services	\$ 686,868
Operations	\$3,048,308
Transportation	\$1,462,906
Central Service	\$ 864,673
Athletics	\$ 736,005
Community Service	\$ 108,471
Transfers	<u>\$2,553,425</u>
Total Support Service	\$16,260,754
Total Expenditure	\$35,711,955
Revenue to Expenditure	\$530,198
Estimated Fund Balance 06/30/23:	\$8,051,153

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:

<u>Fund</u>	<u>Funds Available</u>	<u>Expenditure</u>	<u>Fund Balance</u>
Kids Club	\$52,070	\$43,198	\$8,872
Food Service	\$2,704,206	\$2,213,788	\$490,418
Building & Site	\$10,845,438	\$3,886,257	\$6,959,181
Debt Retirement	\$3,608,918	\$3,251,965	\$356,953
Fund 29 Special Revenue	\$434,829	\$141,624	\$293,205

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BE IT FURTHER RESOLVED, this appropriations resolution is to take effect on 27 June 2023.

Kelloggsville Public Schools  
6/26/2023

Program Description	6/13/2022 Budget 2022-2023	1/23/2023 Amend 2022-2023	Variance Amend to Budget	4/24/2023 Amend 2022-2023	Variance Amend to Budget	6/26/2023 Budget Final	Variance Amend to Budget
<b>Revenue</b>							
Local	\$3,790,912.00	\$3,809,715.00	\$18,803.00	\$3,838,707.00	\$28,992.00	\$4,041,090.00	\$202,383.00
State	\$21,722,313.00	\$22,916,673.00	\$1,194,360.00	\$23,275,977.00	\$359,304.00	\$24,871,569.00	\$1,595,592.00
Federal	\$4,975,237.00	\$4,740,334.00	(\$234,903.00)	\$5,001,181.00	\$260,847.00	\$ 4,369,552.00	\$ (631,629.00)
Transfers/other local	\$2,769,600.00	\$2,733,908.00	(\$35,692.00)	\$2,688,841.00	(\$45,067.00)	\$2,959,942.00	\$271,101.00
<b>Total Revenue</b>	<b>\$33,258,062.00</b>	<b>\$34,200,630.00</b>	<b>\$942,568.00</b>	<b>\$34,804,706.00</b>	<b>\$604,076.00</b>	<b>\$36,242,153.00</b>	<b>\$1,437,447.00</b>
Fund Balance	\$ 6,820,789.00	\$ 7,520,955.00	\$ 700,166.00	\$ 7,520,955.00	\$0.00	\$ 7,520,955.00	
<b>Total Funds Available</b>	<b>\$40,078,851.00</b>	<b>\$41,721,585.00</b>	<b>\$1,642,734.00</b>	<b>\$42,325,661.00</b>	<b>\$604,076.00</b>	<b>\$43,763,108.00</b>	<b>\$1,437,447.00</b>
<b>Expenditure</b>							
<b>Instruction</b>							
100 Basic Instruction	\$13,862,233.00	\$14,564,882.00	\$702,649.00	\$14,649,035.00	\$84,153.00	\$15,479,571.00	\$830,536.00
120 Added Needs	\$3,934,005.00	\$4,048,032.00	\$114,027.00	\$4,283,277.00	\$235,245.00	\$3,971,630.00	(\$311,647.00)
<b>Total Instruction</b>	<b>\$17,796,238.00</b>	<b>\$18,612,914.00</b>	<b>\$816,676.00</b>	<b>\$18,932,312.00</b>	<b>\$319,398.00</b>	<b>\$19,451,201.00</b>	<b>\$518,889.00</b>
<b>Support Services</b>							
200 Pupil Services	\$1,879,300.00	\$2,222,948.00	\$343,648.00	\$2,239,448.00	\$16,500.00	\$2,182,979.00	(\$56,469.00)
220 Support Instructional Services	\$1,028,808.00	\$1,400,764.00	\$371,956.00	\$1,423,815.00	\$23,051.00	\$1,333,565.00	(\$90,250.00)
230 General Administrative Services	\$483,443.00	\$591,616.00	\$108,173.00	\$623,732.00	\$32,116.00	\$621,678.00	(\$2,054.00)
240 School Administration Services	\$2,570,020.00	\$2,575,528.00	\$5,508.00	\$2,529,155.00	(\$46,373.00)	\$2,661,876.00	\$132,721.00
250 Business Services	\$570,120.00	\$646,132.00	\$76,012.00	\$669,510.00	\$23,378.00	\$686,868.00	\$17,358.00
260 Operations and Maintenance	\$2,789,266.00	\$2,855,923.00	\$66,657.00	\$2,729,686.00	(\$126,237.00)	\$3,048,308.00	\$318,622.00
270 Transportation Services	\$1,351,535.00	\$1,334,236.00	(\$17,299.00)	\$1,327,869.00	(\$6,367.00)	\$1,462,906.00	\$135,037.00
280 Central Services	\$568,671.00	\$819,081.00	\$250,410.00	\$821,274.00	\$2,193.00	\$864,673.00	\$43,399.00
290 Athletic Services	\$670,428.00	\$686,211.00	\$15,783.00	\$766,981.00	\$80,770.00	\$736,005.00	(\$30,976.00)
300 Community Services	\$133,685.00	\$135,733.00	\$2,048.00	\$146,264.00	\$10,531.00	\$108,471.00	(\$37,793.00)
400+ Transfers	\$3,416,548.00	\$3,025,339.00	(\$391,209.00)	\$3,295,932.00	\$270,593.00	\$2,553,425.00	(\$742,507.00)
	\$15,461,824.00	\$16,293,511.00	\$831,687.00	\$16,573,666.00	\$280,155.00	\$16,260,754.00	(\$312,912.00)
<b>Total Expenditures</b>	<b>\$33,258,062.00</b>	<b>\$34,906,425.00</b>	<b>\$1,648,363.00</b>	<b>\$35,505,978.00</b>	<b>\$599,553.00</b>	<b>\$35,711,955.00</b>	<b>\$205,977.00</b>
Revenue to Expenditures	\$0.00	(\$705,795.00)	(\$705,795.00)	(\$701,272.00)	\$4,523.00	\$530,198.00	\$1,231,470.00
Funds Available to Expenditures	\$6,820,789.00	\$6,815,160.00	(\$5,629.00)	\$6,819,683.00		\$8,051,153.00	
	20.51%	19.52%		19.21%		22.54%	



Program Description	6/13/2022 Budget 2022-2023	1/23/2022 Amend 2022-2023	Variance Amend to Budget	4/24/2023 Amend 2022-2023	Variance Amend to Budget	6/26/2023 Amend 2022-2023	Variance Amend to Budget
<b>Before and After Club:</b>							
Revenue	\$ 45,000.00	\$ 45,000.00	\$ 0.00	\$ 45,000.00	\$ 0.00	\$ 46,908.00	\$ 1,908.00
Fund Balance 6/30	\$ 11,429.00	\$ 5,162.00	\$ (6,267.00)	\$ 5,162.00		\$ 5,162.00	\$ -
Funds Available	\$ 56,429.00	\$ 50,162.00	\$ (6,267.00)	\$ 50,162.00	\$ 0.00	\$ 52,070.00	\$ 1,908.00
Expenditure	\$ 52,122.00	\$ 49,522.00	\$ (2,600.00)	\$ 49,522.00	\$ 0.00	\$ 43,198.00	\$ (6,324.00)
Funds Available to Expenditures	\$ 4,307.00	\$ 640.00	\$ (3,667.00)	\$ 640.00	\$ 0.00	\$ 8,872.00	\$ 8,232.00
<b>Food Service:</b>							
Revenue	\$ 1,949,600.00	\$ 1,945,712.00	\$ (3,888.00)	\$ 1,980,787.00	\$ 35,075.00	\$ 2,170,440.00	\$ 189,653.00
Fund Balance 6/30	\$ 176,452.00	\$ 533,766.00	\$ 357,314.00	\$ 533,766.00		\$ 533,766.00	\$ -
Funds Available	\$ 2,126,052.00	\$ 2,479,478.00	\$ 353,426.00	\$ 2,514,553.00	\$ 35,075.00	\$ 2,704,206.00	\$ 189,653.00
Expenditure	\$ 1,888,389.00	\$ 1,946,226.00	\$ 57,837.00	\$ 2,049,585.00	\$ 103,359.00	\$ 2,213,788.00	\$ 164,203.00
Funds Available to Expenditures	\$ 237,663.00	\$ 533,252.00	\$ 295,589.00	\$ 464,968.00	\$ (68,284.00)	\$ 490,418.00	\$ 25,450.00
<b>Building &amp; Site:</b>							
Revenue	\$ 3,658,548.00	\$ 424,974.00	\$ (3,233,574.00)	\$ 418,641.00	\$ (6,333.00)	\$ 415,555.00	\$ (3,086.00)
Fund Balance 6/30	\$ 11,118,293.00	\$ 10,429,883.00	\$ (688,410.00)	\$ 10,429,883.00		\$ 10,429,883.00	\$ -
Funds Available	\$ 14,776,841.00	\$ 10,854,857.00	\$ (3,921,984.00)	\$ 10,848,524.00	\$ (6,333.00)	\$ 10,845,438.00	\$ (3,086.00)
Expenditure	\$ 5,276,378.00	\$ 2,793,258.00	\$ (2,483,120.00)	\$ 2,689,464.00	\$ (103,794.00)	\$ 3,886,257.00	\$ 1,196,793.00
Funds Available to Expenditures	\$ 9,500,463.00	\$ 8,061,599.00	\$ (1,438,864.00)	\$ 8,159,060.00	\$ 97,461.00	\$ 6,959,181.00	\$ (1,199,879.00)
<b>Debt Retirement Funds:</b>							
Revenue	\$ 3,653,552.00	\$ 3,657,629.00	\$ 4,077.00	\$ 3,061,256.00	\$ (596,373.00)	\$ 3,070,091.00	\$ 8,835.00
Fund Balance 6/30	\$ 409,503.00	\$ 538,827.00	\$ 129,324.00	\$ 538,827.00		\$ 538,827.00	\$ -
Funds Available	\$ 4,063,055.00	\$ 4,196,456.00		\$ 3,600,083.00	\$ (596,373.00)	\$ 3,608,918.00	\$ 8,835.00
Expenditure	\$ 3,766,460.00	\$ 3,766,460.00	\$ 0.00	\$ 3,252,010.00	\$ (514,450.00)	\$ 3,251,965.00	\$ (45.00)
Funds Available to Expenditures	\$ 296,595.00	\$ 429,996.00	\$ 133,401.00	\$ 348,073.00	\$ (81,923.00)	\$ 356,953.00	\$ 8,880.00
<b>Special Revenue-Student Activities Fund</b>							
Revenue	\$ 45,008.00	\$ 97,712.00	\$ 52,704.00	\$ 129,261.00	\$ 31,549.00	\$ 184,605.00	\$ 55,344.00
Fund Balance 6/30	\$ 250,224.00	\$ 250,224.00	\$ -	\$ 250,224.00		\$ 250,224.00	\$ -
Funds Available	\$ 295,232.00	\$ 347,936.00	\$ 52,704.00	\$ 379,485.00	\$ 31,549.00	\$ 434,829.00	\$ 55,344.00
Expenditure	\$ 21,457.00	\$ 69,856.00	\$ 48,399.00	\$ 99,041.00	\$ 29,185.00	\$ 141,624.00	\$ 42,583.00
Funds Available to Expenditures	\$ 273,775.00	\$ 278,080.00	\$ 4,305.00	\$ 280,444.00	\$ 2,364.00	\$ 293,205.00	\$ 12,761.00