

Kelloggsville Public Schools								
5/6/2024								
Program Description			6/12/2023	2/26/2024 Amend	Variance	5/6/2024 Amend	Variance	
			2023-2024 Prelim Budget	2023-2024	Amend to Budget	2023-2024	Amend to Budget	
Revenue								
Local			\$ 4,069,336.00	\$ 4,081,698.00	\$ 12,362.00	\$4,261,655.00	\$179,957.00	
State			\$ 24,210,444.00	\$ 25,445,462.00	\$ 1,235,018.00	\$25,787,428.00	\$341,966.00	
Federal			\$ 2,164,433.00	\$ 2,248,728.00	\$ 84,295.00	\$2,269,404.00	\$20,676.00	
Transfers/other local			\$ 2,698,300.00	\$ 2,876,538.00	\$ 178,238.00	\$3,142,744.00	\$266,206.00	
Total Revenue			\$ 33,142,513.00	\$ 34,652,426.00	\$ 1,509,913.00	\$35,461,231.00	\$808,805.00	
Fund Balance			\$ 6,819,683.00	\$ 8,451,462.00	\$ 1,631,779.00	\$ 8,451,462.00	\$ -	
Total Funds Available			\$ 39,962,196.00	\$ 43,103,888.00	\$ 3,141,692.00	\$43,912,693.00	\$808,805.00	
Expenditure								
Instruction								
100	Basic Instruction		\$ 14,605,524.00	\$ 14,753,147.00	\$ 147,623.00	\$14,715,202.00	(\$37,945.00)	
120	Added Needs		\$ 4,530,671.00	\$ 4,557,907.00	\$ 27,236.00	\$4,534,836.00	(\$23,071.00)	
	Total Instru		\$ 19,136,195.00	\$ 19,311,054.00	\$ 174,859.00	\$19,250,038.00	(\$61,016.00)	
Support Services								
200	Pupil Services		\$ 2,504,435.00	\$ 2,896,992.00	\$ 392,557.00	\$2,692,583.00	(\$204,409.00)	
220	Support Instructional		\$ 1,103,010.00	\$ 1,557,315.00	\$ 454,305.00	\$1,599,793.00	\$42,478.00	
230	General Administrativ		\$ 643,746.00	\$ 708,212.00	\$ 64,466.00	\$703,304.00	(\$4,908.00)	
240	School Administration		\$ 2,618,801.00	\$ 2,704,394.00	\$ 85,593.00	\$2,687,189.00	(\$17,205.00)	
250	Business Services		\$ 605,007.00	\$ 660,912.00	\$ 55,905.00	\$670,657.00	\$9,745.00	
260	Operations and Maint		\$ 2,895,528.00	\$ 3,096,656.00	\$ 201,128.00	\$3,290,989.00	\$194,333.00	
270	Transportation Servic		\$ 1,427,872.00	\$ 1,603,607.00	\$ 175,735.00	\$1,622,869.00	\$19,262.00	
280	Central Services		\$ 801,041.00	\$ 879,160.00	\$ 78,119.00	\$990,921.00	\$111,761.00	
290	Athletic Services		\$ 812,990.00	\$ 854,991.00	\$ 42,001.00	\$868,876.00	\$13,885.00	
300	Community Services		\$ 109,246.00	\$ 120,187.00	\$ 10,941.00	\$134,278.00	\$14,091.00	
400+	Transfers		\$ 981,626.00	\$ 1,158,426.00	\$ 176,800.00	\$1,121,704.00	(\$36,722.00)	
			\$ 14,503,302.00	\$ 16,240,852.00	\$ 1,737,550.00	\$16,383,163.00	\$142,311.00	
Total Expenditures			\$ 33,639,497.00	\$ 35,551,906.00	\$ 1,912,409.00	\$35,633,201.00	\$81,295.00	
Revenue to Expenditures			\$ (496,984.00)	\$ (899,480.00)	\$ (402,496.00)	(\$171,970.00)	\$727,510.00	
Funds Available to Expenditures			\$ 6,322,699.00	\$ 7,551,982.00	\$ 1,229,283.00	\$8,279,492.00		
			\$ 0.19	\$ 0.21		23.24%		

Kelloggsville Public Schools							
5/6/2024							
	Program Description		6/12/23 Preliminary	2/26/2024	Variance	5/6/2024	Variance
			2023-2024	2023-2024	Amend to Budget	2023-2024	Amend to Budget
Before and After Club:							
	Revenue		\$52,000.00	45,000.00	(\$7,000.00)	\$45,012.00	\$12.00
	Fund Balance 6/30		\$ 4,047.00	\$ 8,941.00	\$ 4,894.00	\$ 8,941.00	
	Funds Available		\$56,047.00	\$53,941.00	(\$2,106.00)	\$53,953.00	\$12.00
	Expenditure		\$ 55,963.00	53,700.00	(\$2,263.00)	\$56,200.00	2,500.00
	Funds Available to Expenditures		\$84.00	\$241.00	\$157.00	(\$2,247.00)	
Food Service:							
	Revenue		\$1,984,014.00	1,964,368.00	(19,646.00)	\$1,877,271.00	(\$87,097.00)
	Fund Balance 6/30		\$464,968.00	\$ 618,514.00	\$ 153,546.00	\$ 618,514.00	\$ -
	Funds Available		\$2,448,982.00	\$2,582,882.00	\$133,900.00	\$2,495,785.00	(\$87,097.00)
	Expenditure		\$2,148,053.00	2,115,619.00	(32,434.00)	\$2,182,351.00	\$66,732.00
	Funds Available to Expenditures		\$300,929.00	\$467,263.00	\$166,334.00	\$313,434.00	(\$153,829.00)
Building & Site:							
	Revenue		\$426,097.00	\$ 426,420.00	\$ 323.00	\$448,533.00	\$22,113.00
	Fund Balance 6/30		\$ 6,900,000.00	\$ 8,028,619.00	\$ 1,128,619.00	\$ 8,028,619.00	\$ -
	Funds Available		\$7,326,097.00	\$ 8,455,039.00	\$ 1,128,942.00	\$8,477,152.00	\$22,113.00
	Expenditure		\$5,068,830.00	\$ 3,726,731.00	\$ (1,342,099.00)	\$3,840,265.00	\$113,534.00
	Funds Available to Expenditures		\$2,257,267.00	\$ 4,728,308.00	\$ 2,471,041.00	\$4,636,887.00	(\$91,421.00)
Debt Retirement Funds:							
	Revenue		\$3,172,104.00	3,186,212.00	\$2,838,139.00	\$3,361,281.00	\$175,069.00
	Fund Balance 6/30		\$348,073.00	\$ 438,986.00	\$ (3,081,191.00)	\$ 438,986.00	\$ -
	Funds Available		\$3,520,177.00	\$3,625,198.00	\$105,021.00	\$3,800,267.00	\$175,069.00
	Expenditure		\$3,203,174.00	3,203,174.00	\$3,203,174.00	\$3,204,102.00	\$928.00
	Funds Available to Expenditures		\$317,003.00	\$422,024.00	\$422,024.00	\$596,165.00	\$174,141.00
Special Revenue-Student Activities Fund							
	Revenue		\$ 135,000.00	\$129,261.00	\$ (48,751.00)	\$143,895.00	\$14,634.00
	Fund Balance 6/30		\$ 178,012.00	\$ 297,348.00	\$ (15,664.00)	\$ 297,348.00	\$ -
	Funds Available		\$ 313,012.00	\$ 426,609.00	\$ 426,609.00	\$441,243.00	\$14,634.00
	Expenditure		\$ 115,000.00	\$102,097.00	\$ 102,097.00	\$141,572.00	\$39,475.00
	Funds Available to Expenditures		\$ 198,012.00	\$ 324,512.00	\$ 126,500.00	\$299,671.00	(\$24,841.00)

Kelloggsville Public Schools
 General Appropriations Resolution
 2023-2024 Budget Amendments
 Period: 2/27/2024-5/6/2024
 Report No. 23-134

RESOLVED, that this resolution shall be the general appropriations of Kelloggsville Public Schools for the 2023-24 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 2023-24 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	\$ 4,261,655	
State	\$25,787,428	
Federal	\$ 2,269,404	
Incoming Transfers	<u>\$ 3,142,744</u>	
 Total Revenue		 \$35,461,231
 Fund Balance 06/30/23:		 \$8,451,462
 Total Funds Available:		 \$43,912,693

BE IT FURTHER RESOLVED, that the \$35,461,231 of the total available \$ 43,912,693 to be appropriate in the general fund is hereby appropriated in the amounts and for the purposes set forth below:

Expenditure:

Instruction:

Basic Instruction	\$14,715,202
Added Needs	<u>\$ 4,534,836</u>

Total Instruction \$19,250,038

Support Services:

Pupil Services	\$2,692,583
Support Instruction	\$1,599,793
General Administration	\$ 703,304
School Administration	\$2,687,189
Business Services	\$ 670,657
Operations	\$3,290,989
Transportation	\$1,622,869
Central Service	\$ 990,921
Athletics	\$ 868,876
Community Service	\$ 134,278
Transfers	<u>\$ 1,121,704</u>

Total Support Service \$16,383,163

Total Expenditure \$35,633,201

Revenue to Expenditure - \$171,970

Estimated Fund Balance 06/30/24: \$8,279,492

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	\$53,953	\$56,200	\$(2,247)
Food Service	\$2,495,785	\$2,182,351	\$313,434
Building & Site	\$8,477,152	\$3,840,265	\$4,636,887
Debt Retirement	\$3,800,267	\$3,204,102	\$596,165
Fund 29 Special Revenue	\$441,243	\$141,572	\$299,671

BE IT FURTHER RESOLVED, this appropriations resolution is to take effect on 07 May 2024.