

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

RESOLVED, that this resolution shall amend the general appropriations of Kenowa Hills Public Schools General Funds for the 2016-17 fiscal year. A resolution to make appropriations; to provide the expenditure 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 2016-17 fiscal year are amended as follows:

REVENUES:	2015-16 Actual	6/27/2016 Original	12/12/2016 Amendment	3/13/2017 Amendment	Change
Local Sources	\$ 10,330,233	\$ 10,304,058	\$ 10,496,226	\$ 10,690,667	\$ 194,441
State Sources	\$ 18,769,416	\$ 18,682,333	\$ 18,432,243	\$ 18,265,751	\$ (166,492)
Federal Sources	\$ 1,438,993	\$ 1,456,240	\$ 1,460,208	\$ 1,533,614	\$ 73,406
Incoming Transfers & Other Transactions	\$ 2,325,673	\$ 2,371,541	\$ 2,439,624	\$ 2,441,844	\$ 2,220
<b>TOTAL REVENUE</b>	<b>\$ 32,864,315</b>	<b>\$ 32,814,172</b>	<b>\$ 32,828,301</b>	<b>\$ 32,931,876</b>	<b>\$ 103,575</b>
<b>FUND BALANCE June 30, 2016</b>		<b>\$ 4,306,432</b>	<b>\$ 4,306,432</b>	<b>\$ 4,306,432</b>	<b>\$ -</b>
Less: Non Spendable Fund Balance		\$ 11,704	\$ 11,704	\$ 11,704	\$ -
Restricted Fund Balance		\$ -	\$ -	\$ -	\$ -
Assigned Fund Balance		\$ 20,676	\$ 20,676	\$ 20,676	\$ -
Unassigned Fund Balance		<b>\$ 4,274,052</b>	<b>\$ 4,274,052</b>	<b>\$ 4,274,052</b>	<b>\$ -</b>
<b>TOTAL FUNDS AVAILABLE TO APPROPRIATE</b>		<b>\$ 37,088,224</b>	<b>\$ 37,102,353</b>	<b>\$ 37,205,928</b>	<b>\$ 103,575</b>

**Increase** Property Taxes \$161K, Interest Income \$10K, KH Learning Center \$13.5K, 31a At Risk \$62K, State Renaissance Zone \$10K, State Special Ed \$9K, Tuition Regional Special Ed \$23K  
**Decrease** Sale of Equip \$3K, Student Tech Repair \$10K, Student Foundation \$148K, State Special Ed \$4K, Medicaid \$20K

BE IT FURTHER RESOLVED, that \$34,607,641 of the total available to appropriate in the General Fund is hereby appropriated in the amounts and for the purpose set forth below:

EXPENDITURES:	Instructional % of Expenses	64.78%	63.95%	64.34%	64.16%	
Instruction:						
Basic Programs		\$ 16,213,002	\$ 16,238,559	\$ 16,832,964	\$ 16,896,530	\$ 63,566
Added Needs		\$ 4,472,855	\$ 4,526,271	\$ 4,585,054	\$ 4,649,196	\$ 64,142
Support Services:						
Pupil Services		\$ 1,848,442	\$ 1,930,501	\$ 1,869,216	\$ 1,902,735	\$ 33,519
Instructional Staff Support		\$ 1,266,834	\$ 1,358,961	\$ 1,389,143	\$ 1,479,612	\$ 90,469
General Administration		\$ 470,742	\$ 498,100	\$ 504,447	\$ 503,133	\$ (1,314)
School Administration		\$ 1,829,108	\$ 1,843,163	\$ 1,869,835	\$ 1,868,722	\$ (1,113)
Business Services		\$ 446,475	\$ 513,168	\$ 497,477	\$ 489,317	\$ (8,160)
Operation and Maintenance		\$ 2,370,875	\$ 2,500,371	\$ 2,530,474	\$ 2,565,074	\$ 34,600
Pupil Transportation		\$ 1,753,289	\$ 1,802,340	\$ 1,961,924	\$ 1,953,428	\$ (8,496)
Central Services		\$ 861,586	\$ 917,264	\$ 938,995	\$ 948,411	\$ 9,416
Athletics		\$ 539,622	\$ 674,726	\$ 675,734	\$ 666,025	\$ (9,709)
Community Services		\$ 651,776	\$ 661,312	\$ 669,048	\$ 683,458	\$ 14,410
Outgoing Transfers & Other Transactions		\$ 40,665	\$ 60,521	\$ 12,223	\$ 2,000	\$ (10,223)
<b>TOTAL APPROPRIATED</b>		<b>\$ 32,765,271</b>	<b>\$ 33,525,257</b>	<b>\$ 34,336,534</b>	<b>\$ 34,607,641</b>	<b>\$ 271,107</b>

**Increase** Wages & Associated Benefits \$91K, Health Insurance Benefits \$55K, Contract Temporary Staff \$35K, Utilities \$20.7K  
**Decrease** Instructional Texts & Supplies \$11K, Contribution to Food Service \$9K, Professional Development \$14.7K

<b>Projected Fund Balance, June 30, 2017</b>		<b>\$ 3,595,347</b>	<b>\$ 2,798,199</b>	<b>\$ 2,630,667</b>	<b>\$ (167,532)</b>
Excess (Deficiency) Of Revenues Over Expenditures	\$ 99,044	\$ (711,085)	\$ (1,508,233)	\$ (1,675,765)	\$ (167,532)
Fund Balance Percent of Expenditures	13.14%	10.72%	8.15%	7.60%	
Fund Balance Percent of Expenditures excluding 147c	13.88%	11.31%	8.63%	8.05%	

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 2015-16 fiscal year are as follows:

	2015-16 Actual	6/27/2016 Original	12/12/2016 Amendment	3/13/2017 Amendment	Change
<b>REVENUES:</b>					
Local Sources	\$ 419,038	\$ 424,157	\$ 446,669	\$ 446,669	\$ -
State Sources	\$ 66,250	\$ 71,149	\$ 68,749	\$ 67,376	\$ (1,373)
Federal Sources	\$ 903,813	\$ 895,430	\$ 885,625	\$ 913,794	\$ 28,169
Incoming Transfers and Other Transactions	\$ 8,315	\$ 58,088	\$ 9,790	\$ -	\$ (9,790)
<b>TOTAL REVENUES:</b>	<b>\$ 1,397,416</b>	<b>\$ 1,448,824</b>	<b>\$ 1,410,833</b>	<b>\$ 1,427,839</b>	<b>\$ 17,006</b>
<b>FUND BALANCE June 30, 2016</b>					
Non Spendable		\$ 9,444	\$ 9,444	\$ 9,444	
Restricted		\$ 27,842	\$ 27,842	\$ 27,842	
Fund Balance Available to Appropriate		<u>\$ 1,486,110</u>	<u>\$ 1,448,119</u>	<u>\$ 1,465,125</u>	<u>\$ 17,006</u>

BE IT FURTHER RESOLVED, that \$1,438,675 of the total available to appropriate in the School Service Fund is hereby appropriated in the amounts and for the purpose set forth below.

<b>EXPENDITURES:</b>					
Food Service Activities	\$ 1,281,879	\$ 1,334,953	\$ 1,324,804	\$ 1,324,804	\$ -
Outgoing Transfers & Other Transactions	\$ 100,192	\$ 113,871	\$ 113,871	\$ 113,871	\$ -
<b>TOTAL APPROPRIATED</b>	<b>\$ 1,382,071</b>	<b>\$ 1,448,824</b>	<b>\$ 1,438,675</b>	<b>\$ 1,438,675</b>	<b>\$ -</b>

<i>Projected Fund Balance, June 30, 2017</i>		<b>\$ 37,286</b>	<b>\$ 9,444</b>	<b>\$ 26,450</b>	<b>\$ (27,842)</b>
<i>Excess (Deficiency) Of Revenues Over Expenditures</i>	\$ 15,345	\$ -	\$ (27,842)	\$ (10,836)	\$ 17,006
<i>Fund Balance Percent of Expenditures</i>	2.70%	2.57%	0.66%	1.84%	

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 amendment is to take effect \_\_\_\_\_ Date Secretary: \_\_\_\_\_  
Board of Education of Kenowa Hills Public Schools