

**GENERAL APPROPRIATIONS ACT RESOLUTION  
FOR FISCAL YEAR 2023/2024  
For Adoption by the Board of Education of  
Kalkaska Public Schools**

A regular meeting of the Board of Education of Kalkaska Public Schools, Kalkaska County, Michigan, was held in the School Building in said School District on the 26th day of June 2023, at 5:00 p.m. local time.

PRESENT: Mary Scobey, Regan Foerster, Richard Hodgman, Sarah Dudek, Wendy Watson, Rachael Birgy and Steve Ordway

ABSENT:

The following preamble and resolution were offered by Member Wendy Watson and supported by Member Steve Ordway;

**WHEREAS**, the Board has reviewed the proposed budgets for the General Fund for fiscal year 2023/2024, as well as the property tax millage rates, which must be levied to provide the funds for each budget;

**NOW, THEREFORE, BE IT RESOLVED**, that this resolution shall be the general appropriations act of the Kalkaska Public Schools for the fiscal year 2023/2024, an act to make appropriations; to provide for the expenditure of the appropriations; and to provide for the disposition of all income received by the Kalkaska Public Schools.

**BE IT FURTHER RESOLVED**, that to support the proposed budget for fiscal year 2023/2024, the Kalkaska Public Schools shall levy its authorized millage rate of **18 mills of ad valorem property taxes on non-homestead property, excluding principal residence, qualified agricultural, qualified forest, industrial personal and commercial personal properties** (in order to generate the local revenue prescribed below), and that such millage (together with the District's other revenues) shall be used to support the expenditures prescribed below:

1. The total revenues and un-appropriated fund balance estimated to be available for appropriations in the general fund of the Kalkaska Public Schools for fiscal year 2023/2024, is as follows:

	<u>Adopted</u> <u>6-26-23</u>
Revenues:	
Local	\$ 7,435,528
State	10,366,655
Federal	1,511,750
Incoming Transfers & Other Trans	<u>761,067</u>
Total Revenue	\$20,075,000
Estimated Fund Balance, July 1, 2023	\$ 3,622,125
Fund Balance available to appropriate	3,622,125
Total available to appropriate	\$23,697,125

2. \$20,437,000 of the total available to appropriate in the general fund is hereby appropriated in the amounts and for the purposes set forth below:


Expenditures:	Adopted
	<u>6-26-23</u>
Instruction:	
Basic Programs	
Instruction	\$ 9,788,887
Added Needs	3,468,268
Support Services:	
Pupil (counsel & social work)	722,163
Instructional (media centers)	50,685
Improvement of Instruction	28,113
General Administration	495,922
School Administration	1,546,559
Business & Communications	461,204
Operations	1,967,687
Transportation	896,983
Technology Services	373,573
Athletics	425,359
Community Activities	99,760
Debt Service	0
Other	111,837
Other Transactions	
Outgoing Transfers	<u>0</u>
Total Expenditures	\$20,437,000

ENDING FY2023/24 FUND BALANCE      \$ 3,260,125

**BE IT FURTHER RESOLVED**, that all prior resolutions and parts of resolutions insofar as they conflict with the provisions of this Resolution are hereby rescinded.

Yeas: Wendy Watson, Steve Ordway, Mary Scobey, Regan Foerster, Dr. Richard Hodgman, Sarah Dudek and Rachael Birgy  
Nays: NONE

**RESOLUTION DECLARED ADOPTED:** June 26, 2023

 /s/  
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 WENDY WATSON  
 Secretary, Board of Education  
 Kalkaska Public Schools

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**CERTIFICATE**

I hereby certify that the foregoing is a true and complete copy of a resolution adopted by the Board of Education of Kalkaska Public Schools, Kalkaska County, Michigan, at a special meeting held on the 26th day of June, 2023, and that said meeting was conducted and public notice of said meeting was given pursuant to and in full compliance with the Open Meeting Act, being Act 267, Public Acts of Michigan, 1976; and that the minutes of said meeting were kept and will be or have been made available as required by said Act.

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 /s/  
 WENDY WATSON  
 Secretary, Board of Education  
 Kalkaska Public Schools

KALKASKA PUBLIC SCHOOLS  
GENERAL FUND BUDGET

	2019-20 Audited Actual	2020-21 Audited Actual	2021-22 Audited Actual	2022-23 6/27/22 Orig Adopted	2022-23 2/20/23 Mid-Yr Amendment	2022-23 6/26/23 Final Amendment	2023-24 6/26/23 Orig Adopted	FY24 Adopted vs FY23 Final Variance
100 Local Revenues	6,299,034	6,213,927	6,468,932	6,731,192	7,182,457	7,222,611	7,378,245	155,634
Athletic Revenues	53,639	35,816	50,054	50,054	55,000	57,283	57,283	0
300 State Revenues	8,433,584	8,592,992	9,390,613	9,356,267	9,819,089	10,645,695	10,366,655	(279,040)
400 Federal Revenues	565,768	1,510,574	1,612,240	1,489,862	1,557,106	1,547,044	1,511,750	(35,294)
500 Transfers In	501,962	637,451	1,015,963	707,625	772,348	777,367	761,067	(16,300)
<b>Totals</b>	<b>15,853,987</b>	<b>16,990,760</b>	<b>18,537,802</b>	<b>18,335,000</b>	<b>19,386,000</b>	<b>20,250,000</b>	<b>20,075,000</b>	<b>(175,000)</b>
111 Elementary	3,741,921	3,831,509	4,275,452	4,293,157	4,395,326	4,606,607	4,560,978	45,629
112 Middle School	1,975,450	2,058,849	2,020,917	2,012,790	2,163,318	2,268,706	2,198,899	69,807
113 High School	2,460,288	2,706,446	2,882,636	3,025,761	2,908,431	3,027,585	3,029,010	(1,425)
118 Pre-School	586,847	507,917	629,271	634,686	889,801	839,578	867,458	(27,880)
119 Summer School	13,480	6,827	5,993	4,528	9,328	9,026	9,422	(396)
122 Special Education	1,432,029	1,720,343	1,401,860	1,735,472	1,917,245	1,991,228	2,002,349	(11,121)
125 Compensatory Educ	464,999	358,970	411,548	456,694	614,487	572,405	589,039	(16,634)
212 Guidance Services	603,781	507,814	505,037	512,840	694,566	670,602	670,433	169
213 Health	954	51,730	192	1,000	200	200	200	0
216 Social Work	13,177	7,771	1,972	8,000	2,000	50,555	51,530	(975)
219 Other Pupil Support Service	0	0	0	0	0	0	0	0
221 Improv of Instructions	129,581	193,653	59,435	59,945	18,840	48,113	28,113	20,000
222 Library	21,319	36,543	39,574	68,497	76,280	47,594	50,685	(3,091)
225 TitleComputer	245	71	254	1,000	1,000	300	300	0
226 Superv/Direct Inst Staff	340	0	101	700	150	250	250	0
227 Academ Student Assessment	679	0	0	679	0	0	0	0
231 Board of Education	84,946	97,663	109,106	103,132	97,828	77,477	99,477	(22,000)
232 Executive Admin	243,714	307,237	368,610	360,129	375,869	399,259	396,445	2,814
241 School Administration	1,270,225	1,451,704	1,433,882	1,443,888	1,432,734	1,555,073	1,540,159	14,914
249 Other School Admin	4,879	5,815	5,865	6,000	6,000	6,400	6,400	0
252 Fiscal Services	268,135	272,643	316,454	316,313	316,431	337,508	330,241	7,267
259 Other Business Services	45,936	45,456	45,033	46,100	46,100	45,751	45,751	0
261 Operation & Plant	1,531,167	1,706,123	1,666,849	1,708,503	1,804,508	1,847,687	1,967,687	(120,000)
266 Security Services	1,199	32,334	31,236	29,826	31,574	41,401	41,401	0
271 Transportation	791,241	750,517	792,397	782,186	806,502	884,193	896,983	(12,790)
282 Communications Services	68,351	60,308	81,919	81,106	81,106	85,000	85,212	(212)
284 Technology Services	242,862	278,467	224,546	264,344	352,243	359,418	373,573	(14,155)
285 Pupil Accounting	21,974	19,513	32,173	32,310	21,910	21,620	21,620	0
289 Other Central Services	29,398	32,872	53,588	53,529	35,457	32,433	32,340	93
293 Athletics	365,810	358,081	377,631	365,004	384,952	417,261	425,359	(8,098)
311 Community Services	0	0	0	400	400	0	0	0
331 Community Activities	20,695	20,135	21,346	22,000	22,000	23,910	23,910	0
351 Care of Children	69,365	46,456	68,763	70,031	82,964	75,932	75,850	82
411 Other Transactions	18,241	19,780	16,450	16,450	16,450	15,928	15,928	0
511 Debt Service (2012 NV Bond)	62,913	151,675	148,412	0	0	0	0	0
631 Transfer to 2005 QZAB	43,509	0	0	0	0	0	0	0
641 Transfer to Capital Projects	0	0	0	0	0	0	0	0
<b>Totals</b>	<b>16,629,650</b>	<b>17,645,222</b>	<b>18,028,502</b>	<b>18,517,000</b>	<b>19,606,000</b>	<b>20,359,000</b>	<b>20,437,000</b>	<b>(78,000)</b>
Total Revenues	15,853,987	16,990,760	18,537,802	18,335,000	19,386,000	20,250,000	20,075,000	
Total Expenditures	16,629,650	17,645,222	18,028,502	18,517,000	19,606,000	20,359,000	20,437,000	
Rev over (under) Expense	(775,663)	(654,462)	509,300	(182,000)	(220,000)	(109,000)	(362,000)	(253,000)
Beginning Fund Balance	4,651,950	3,876,287	3,221,825	3,731,125	3,731,125	3,731,125	3,622,125	
Ending Fund Balance	3,876,287	3,221,825	3,731,125	3,549,125	3,511,125	3,622,125	3,260,125	
Fund Balance % (of Ttl Exp)	23.3%	18.3%	20.7%	19.2%	17.9%	17.8%	16.0%	
Blended FTE (for per-pupil State A)	1,472	1,451	1,412	1,376 est	1,386	1,386	1374 est	