

**GENERAL APPROPRIATIONS ACT RESOLUTION
FOR FISCAL YEAR 2023/2024 (Amended 2-19-24)
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: **(Offered by Mary Scobey and supported by Wendy Watson for the 2-19-24 amendment)**

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:

- 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>	<u>Amended</u> <u>2-19-24</u>
Revenues:		
Local	\$ 7,435,528	\$ 7,533,587
State	10,366,655	11,488,226
Federal	1,511,750	1,535,274
Incoming Transfers & Other Trans	<u>761,067</u>	<u>620,913</u>
Total Revenue	\$ 20,075,000	\$ 21,138,000
Estimated Fund Balance, July 1, 2023	3,622,125	3,733,355
Fund Balance available to appropriate	3,622,125	3,733,355
Total available to appropriate	\$ 23,697,125	\$ 24,871,355

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>	Amended <u>2-19-24</u>
Instruction:		
Basic Programs		
Instruction	\$ 9,788,887	\$ 9,744,808
Added Needs	3,468,268	3,697,221
Support Services:		
Pupil (counsel & social work)	722,163	826,155
Instructional (media centers)	50,685	51,119
Improvement of Instruction	28,113	29,287
General Administration	495,922	515,351
School Administration	1,546,559	1,603,913
Business & Communications	461,204	482,495
Operations	1,967,687	2,007,752
Transportation	896,983	919,140
Technology Services	373,573	356,778
Athletics	425,359	491,742
Community Activities	99,760	124,344
Other	111,837	154,895
Other Transactions		
Outgoing Transfers	<u> 0</u>	<u> 0</u>
Total Expenditures	\$20,437,000	\$ 21,005,000
ENDING FY2023/24 FUND BALANCE	\$ 3,260,125	\$ 3,866,355

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: 7 (7)

Nays: 0 (0)

RESOLUTION DECLARED ADOPTED: June 26, 2023 (Amended 2-19-24)

/s/ Sarah Dudek

 WENDY WATSON (Sarah Dudek for amendment)
 Secretary, Board of Education
 Kalkaska Public Schools

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.

/s/ Sarah Dudek

 WENDY WATSON (Sarah Dudek for amendment)
 Secretary, Board of Education
 Kalkaska Public Schools

	2018-19 AUDITED Actual	2019-20 AUDITED Actual	2020-21 AUDITED Actual	2021-22 AUDITED Actual	2022-23 AUDITED Actual	2023-24 6/26/23 Orig Adopted	2023-24 2/19/24 Mid-Yr Amended	Adopted vs Feb Amended Variance
100 Local Revenues	6,157,366	6,299,034	6,213,927	6,468,932	7,229,142	7,378,245	7,472,421	94,176
Athletic Revenues	51,884	53,639	35,816	50,054	58,254	57,283	61,166	3,883
300 State Revenues	8,762,422	8,433,584	8,592,992	9,390,613	10,653,602	10,366,655	11,448,226	1,081,571
400 Federal Revenues	636,031	565,768	1,510,574	1,612,240	1,532,326	1,511,750	1,535,274	23,524
500 Transfers In	660,404	501,962	637,451	1,015,963	789,949	761,067	620,913	(140,154)
Totals	16,268,107	15,853,987	16,990,760	18,537,802	20,263,273	20,075,000	21,138,000	1,063,000
111 Elementary	3,304,288	3,741,921	3,831,509	4,275,452	4,561,259	4,560,978	4,650,187	(89,209)
112 Middle School	1,857,532	1,975,450	2,058,849	2,020,917	2,238,477	2,198,899	2,199,217	(318)
113 High School	2,398,125	2,460,288	2,706,446	2,882,636	3,009,769	3,029,010	2,895,404	133,606
118 Pre-School	507,312	586,847	507,917	629,271	844,377	867,458	1,049,716	(182,258)
119 Summer School	5,074	13,480	6,827	5,993	11,021	9,422	9,422	0
122 Special Education	1,315,450	1,432,029	1,720,343	1,401,860	1,994,253	2,002,349	2,070,242	(67,893)
125 Compensatory Educ	493,577	464,999	358,970	411,548	541,120	589,039	567,841	21,198
212 Guidance Services	600,705	603,781	507,814	505,037	664,663	670,433	711,480	(41,047)
213 Health	343	954	51,730	192	0	200	200	0
216 Social Work	9,551	13,177	7,771	1,972	49,471	51,530	114,475	(62,945)
219 Other Pupil Support Service	2,529	0	0	0	0	0	0	0
221 Improv of Instructions	121,768	129,581	193,653	59,435	44,958	28,113	29,287	(1,174)
222 Library	20,134	21,319	36,543	39,574	45,042	50,685	51,119	(434)
225 TitleComputer	822	245	71	254	0	300	300	0
226 Superv/Direct Inst Staff	589	340	0	101	203	250	250	0
227 Academ Student Assess	0	679	0	0	0	0	0	0
231 Board of Education	101,615	84,946	97,663	109,106	70,560	99,477	105,826	(6,349)
232 Executive Admin	310,139	243,714	307,237	368,610	397,880	396,445	409,525	(13,080)
241 School Administration	1,307,817	1,270,225	1,451,704	1,433,882	1,568,462	1,540,159	1,597,513	(57,354)
249 Other School Admin	3,859	4,879	5,815	5,865	6,039	6,400	6,400	0
252 Fiscal Services	230,023	268,135	272,643	316,454	339,727	330,240	341,132	(10,892)
259 Other Business Services	45,615	45,936	45,456	45,033	45,246	45,751	45,751	0
261 Operation & Plant	1,680,132	1,531,167	1,706,123	1,666,849	1,834,267	1,967,686	2,007,752	(40,066)
266 Security Services	2,596	1,199	32,334	31,236	41,050	41,401	51,652	(10,251)
271 Transportation	730,888	791,241	750,517	792,397	881,619	896,983	919,140	(22,157)
282 Communications Services	53,743	68,351	60,308	81,919	87,538	85,212	95,612	(10,400)
284 Technology Services	220,067	242,862	278,467	224,546	374,262	373,573	356,778	16,795
285 Pupil Accounting	29,642	21,974	19,513	32,173	21,290	21,620	32,420	(10,800)
289 Other Central Services	24,901	29,398	32,872	53,588	37,078	32,340	54,004	(21,664)
293 Athletics	512,817	365,810	358,081	377,631	425,551	425,359	491,742	(66,383)
311 Community Services	0	0	0	0	0	0	0	0
331 Community Activities	22,109	20,695	20,135	21,346	24,656	23,910	23,910	0
351 Care of Children	78,407	69,365	46,456	68,763	79,180	75,850	82,190	(6,340)
361 Welfare Activities	0	0	0	0	5,757	0	18,244	(18,244)
411 Other Transactions	55,465	18,241	19,780	16,450	16,268	15,928	16,268	(340)
511 Debt Service (2012 NV Bond)	64,400	62,913	151,675	148,412	0	0	0	0
631 Transfer to 2005 QZAB	83,760	43,509	0	0	0	0	0	0
641 Transfer to Capital Projects	0	0	0	0	0	0	0	0
Totals	16,195,794	16,629,650	17,645,222	18,028,502	20,261,043	20,437,000	21,005,000	(568,000)
Total Revenues	16,268,107	15,853,987	16,990,760	18,537,802	20,263,273	20,075,000	21,138,000	
Total Expenditures	16,195,794	16,629,650	17,645,222	18,028,502	20,261,043	20,437,000	21,005,000	
Rev over (under) Expense	72,313	(775,663)	(654,462)	509,300	2,230	(362,000)	133,000	495,000
Beginning Fund Balance	4,579,637	4,651,950	3,876,287	3,221,825	3,731,125	3,733,355	3,733,355	
Ending Fund Balance	4,651,950	3,876,287	3,221,825	3,731,125	3,733,355	3,371,355	3,866,355	
Fund Balance % (of Ttl Exp)	28.7%	23.3%	18.3%	20.7%	18.4%	16.5%	18.4%	
Blended FTE (for per-pupil State A)	1,508	1,472	1,451	1,412	1,386	1,374	1,363	

KEY POINTS:

- Extraordinary amount of Grants (Fed & State) in recent years. Most significant covid-related one (ESSERS 3) ends with FY24
- Structural Deficit of approx \$800k exists. Ongoing GF Expenses exceed ongoing GF Revenue