

**GENERAL APPROPRIATIONS ACT RESOLUTION
FOR FISCAL YEAR 2024/2025 (Amended 2-17-25)
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 27th day of June 2024, 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 Sarah Dudek and supported by Member Mary Scobey: (Offered by Mary Scobey and supported by Dr. Richard Hodgman for the 2-17-25 amendment)

WHEREAS, the Board has reviewed the proposed budgets for the General Fund for fiscal year 2024/2025, 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 2024/2025, 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 2024/2025, 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 2024/2025, is as follows:

	Adopted <u>6-27-24</u>	Amended <u>2-17-25</u>
Revenues:		
Local	\$ 7,630,868	\$ 8,360,075
State	11,682,375	11,163,656
Federal	577,311	1,397,310
Incoming Transfers & Other Trans	<u>598,446</u>	<u>593,959</u>
Total Revenue	\$20,489,000	\$ 21,515,000
Estimated Fund Balance, July 1, 2024	\$ 3,994,355	4,481,921
Fund Balance available to appropriate	3,994,355	4,481,921
Total available to appropriate	\$24,483,355	\$ 25,996,921

2. \$20,765,000 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>6-27-24</u>	Amended <u>2-17-25</u>
Instruction:		
Basic Programs		
Instruction	\$ 9,381,663	\$ 9,334,483
Added Needs	3,581,711	3,734,925
Support Services:		
Pupil (counsel & social work)	843,898	739,892
Instructional (media centers)	52,408	52,408
Improvement of Instruction	32,826	32,348
General Administration	519,494	507,052
School Administration	1,721,061	1,689,341
Business & Communications	497,021	497,367
Operations	2,059,939	2,137,774
Transportation	966,466	1,104,782
Technology Services	349,576	1,111,331
Athletics	517,608	519,355
Community Activities	103,538	109,079
Debt Service	0	0
Other	137,791	157,863
Other Transactions		
Outgoing Transfers	<u>0</u>	<u>0</u>
Total Expenditures	\$20,765,000	\$ 21,728,000
ENDING FY2024/25 FUND BALANCE	\$ 3,718,355	\$ 4,268,921

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: 6 to 0 Mary Scobey, Dr. Richard Hodgman, Mitch Saxton, Chase Stevenson, Wendy Watson and Steve Ordway

Nays: 0

RESOLUTION DECLARED ADOPTED: June 27, 2024 (Amended 2-17-25)

/s/ Wendy Watson
 SARAH DUDEK (Wendy Watson 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 27th day of June, 2024, 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/ Wendy Watson
 SARAH DUDEK (Wendy Watson for amendment)
 Secretary, Board of Education
 Kalkaska Public Schools

KALKASKA PUBLIC SCHOOLS
GENERAL FUND BUDGET

2/17/25

Function Code	2019-20 AUDITED Actual	2020-21 AUDITED Actual	2021-22 AUDITED Actual	2022-23 AUDITED Actual	2023-24 AUDITED Actual	2024-25 6/27/24 Orig Adopted	2024-25 2/17/25 Mid-Yr Amended	Adopted vs Feb Amended Variance
100 Local Revenues	6,299,034	6,213,927	6,468,932	7,229,142	7,426,825	7,568,868	8,298,075	729,207
Athletic Revenues	53,639	35,816	50,054	58,254	59,422	62,000	62,000	0
300 State Revenues	8,433,584	8,592,992	9,390,613	10,653,602	11,921,308	11,682,375	11,163,656	(518,719)
400 Federal Revenues	565,768	1,510,574	1,612,240	1,532,326	1,441,137	577,311	1,397,310	819,999
500 Transfers In	501,962	637,451	1,015,963	789,949	586,008	598,446	593,959	(4,487)
Totals	15,853,987	16,990,760	18,537,802	20,263,273	21,434,700	20,489,000	21,515,000	1,026,000
111 Elementary	3,741,921	3,831,509	4,275,452	4,561,259	4,660,811	4,508,834	4,425,694	83,140
112 Middle School	1,975,450	2,058,849	2,020,917	2,238,477	2,187,636	2,167,386	2,117,577	49,809
113 High School	2,460,288	2,706,446	2,882,636	3,009,769	2,773,989	2,705,443	2,791,211	(85,768)
118 Pre-School	586,847	507,917	629,271	844,377	1,027,074	882,175	1,110,396	(228,221)
119 Summer School	13,480	6,827	5,993	11,021	9,366	9,807	12,911	(3,104)
122 Special Education	1,432,029	1,720,343	1,401,860	1,994,253	2,003,843	2,121,377	1,976,742	144,635
125 Compensatory Educ	464,999	358,970	411,548	541,120	564,595	568,353	634,876	(66,523)
212 Guidance Services	603,781	507,814	505,037	664,663	700,472	719,600	661,360	58,240
213 Health	954	51,730	192	0	679	200	700	(500)
216 Social Work	13,177	7,771	1,972	49,471	127,038	124,098	43,214	80,884
219 Other Pupil Support Service	0	0	0	0	0	0	34,618	(34,618)
221 Improv of Instructions	129,581	193,653	59,435	44,958	29,656	32,826	32,348	478
222 Library	21,319	36,543	39,574	45,042	46,795	52,408	52,408	0
225 TitleComputer	245	71	254	0	0	300	300	0
226 Superv/Direct Inst Staff	340	0	101	203	2,320	300	6,356	(6,056)
227 Academ Student Assess	679	0	0	0	0	0	0	0
231 Board of Education	84,946	97,663	109,106	70,560	86,234	102,760	93,061	9,699
232 Executive Admin	243,714	307,237	368,610	397,880	399,666	416,734	413,991	2,743
241 School Administration	1,270,225	1,451,704	1,433,882	1,568,462	1,595,417	1,714,511	1,682,791	31,720
249 Other School Admin	4,879	5,815	5,865	6,039	4,179	6,550	6,550	0
252 Fiscal Services	268,135	272,643	316,454	339,727	336,003	349,607	348,143	1,464
259 Other Business Services	45,936	45,456	45,033	45,246	48,116	50,414	52,224	(1,810)
261 Operation & Plant	1,531,167	1,706,123	1,666,849	1,834,267	2,008,874	2,059,938	2,137,774	(77,836)
266 Security Services	1,199	32,334	31,236	41,050	39,494	34,590	36,565	(1,975)
271 Transportation	791,241	750,517	792,397	881,619	906,684	966,465	1,104,782	(138,317)
282 Communications Services	68,351	60,308	81,919	87,538	89,818	97,000	97,000	0
284 Technology Services	242,862	278,467	224,546	374,262	312,565	349,576	1,111,331	(761,755)
285 Pupil Accounting	21,974	19,513	32,173	21,290	29,428	32,330	32,330	0
289 Other Central Services	29,398	32,872	53,588	37,078	44,857	54,004	66,046	(12,042)
293 Athletics	365,810	358,081	377,631	425,551	496,008	517,608	519,355	(1,747)
311 Community Services	0	0	0	0	0	0	0	0
331 Community Activities	20,695	20,135	21,346	24,656	22,482	24,388	28,729	(4,341)
351 Care of Children	69,365	46,456	68,763	79,180	80,840	79,150	80,350	(1,200)
361 Welfare Activities	0	0	0	5,757	2,045	0	0	0
411 Other Transactions	18,241	19,780	16,450	16,268	49,150	16,268	16,268	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
Totals	16,629,650	17,645,222	18,028,502	20,261,043	20,686,134	20,765,000	21,728,000	(963,000)
Total Revenues	15,853,987	16,990,760	18,537,802	20,263,273	21,434,700	20,489,000	21,515,000	
Total Expenditures	16,629,650	17,645,222	18,028,502	20,261,043	20,686,134	20,765,000	21,728,000	
Rev over (under) Expense	(775,663)	(654,462)	509,300	2,230	748,566	(276,000)	(213,000)	63,000
Beginning Fund Balance	4,651,950	3,876,287	3,221,825	3,731,125	3,733,355	4,481,921	4,481,921	
Ending Fund Balance	3,876,287	3,221,825	3,731,125	3,733,355	4,481,921	4,205,921	4,268,921	
Fund Balance % (of Ttl Exp)	23.3%	18.3%	20.7%	18.4%	21.7%	20.3%	19.6%	
Blended FTE (for per-pupil State A)	1,472	1,451	1,412	1,386	1,362	1,350	1,356	