GENERAL APPROPRIATIONS ACT RESOLUTION
FOR FISCAL YEAR 2026/2027
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 22nd day of June 2026, at 5:00 p.m. local time.

PRESENT: Mary Scobey, Rachael Birgy, Steve Ordway, Chase Stevenson and Wendy Watson

ABSENT: Richard Hodgman and Mitchell Saxton

The following preamble and resolution were offered by Member Chase Stevenson and supported by Member Steve Ordway:

WHEREAS, the Board has reviewed the proposed budgets for the General Fund for fiscal year 2026/2027, 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 2026/2027, 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 2026/2027, 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 2026/2027, is as follows:

	Adopted 6-22-26
Revenues:	
Local	$ 8,591,867
State	11,207,121
Federal	664,495
Incoming Transfers & Other Trans	588,517
Total Revenue	$21,052,000
Estimated Fund Balance, July 1, 2026	$ 3,609,769
Fund Balance available to appropriate	3,609,769
Total available to appropriate	$24,661,769

2. $21,522,000 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 6-22-26
Instruction:	
Basic Programs	
Instruction	$ 9,778,500
Added Needs	3,592,123
Support Services:	
Pupil (counsel & social work)	784,598
Instructional (media centers)	70,317
Improvement of Instruction	138,423
General Administration	521,545
School Administration	1,868,707
Business & Communications	491,952
Operations	2,098,599
Transportation	923,352
Technology Services	284,941
Athletics	673,948
Community Activities	106,994
Debt Service	0
Other	188,001
Other Transactions	
Outgoing Transfers	0
Total Expenditures	$21,522,000
ENDING FY2026/27 FUND BALANCE	$ 3,139,769

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: 5
Nays: 0

RESOLUTION DECLARED ADOPTED: June 22, 2026

/s/
WENDY WATSON
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 22nd day of June, 2026, 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
Secretary, Board of Education
Kalkaska Public Schools

KALKASKA PUBLIC SCHOOLS
GENERAL FUND BUDGET

6/22/26

Function Code	2022-23 AUDITED Actual	2023-24 AUDITED Actual	2024-25 AUDITED Actual	2025-26 6/26/25 Orig Adopted	2025-26 2/16/26 Mid-Yr Amended	2025-26 6/22/26 Final Amended	2026-27 6/22/26 Orig Adopted	FY27 Adopted vs FY26 Final Variance
100 Local Revenues	7,229,142	7,426,825	8,284,059	8,647,462	8,402,738	8,337,861	8,524,913	187,052
Athletic Revenues	58,254	59,422	61,222	61,023	61,023	65,985	66,954	969
300 State Revenues	10,653,602	11,921,308	11,171,175	10,157,509	11,331,275	11,239,787	11,207,121	(32,666)
400 Federal Revenues	1,532,326	1,441,137	1,375,222	547,637	601,292	735,995	664,495	(71,500)
500 Transfers In	789,949	586,008	573,445	536,369	518,672	590,372	588,517	(1,855)
Totals	**20,263,273**	**21,434,700**	**21,465,123**	**19,950,000**	**20,915,000**	**20,970,000**	**21,052,000**	**82,000**
111 Elementary	4,561,259	4,660,811	4,404,391	4,232,627	4,604,743	4,615,135	4,430,901	184,234
112 Middle School	2,238,477	2,187,636	2,086,302	2,072,626	2,296,650	2,349,250	2,392,253	(43,003)
113 High School	3,009,769	2,773,989	2,889,098	2,717,684	2,809,008	2,892,729	2,955,346	(62,617)
118 Pre-School	844,377	1,027,074	1,116,914	1,079,395	985,909	966,429	1,014,750	(48,321)
119 Summer School	11,021	9,366	11,875	11,120	11,120	12,311	12,598	(287)
122 Special Education	1,994,253	2,003,843	1,990,607	1,953,966	1,979,441	1,895,241	1,967,097	(71,856)
125 Compensatory Educ	541,120	564,595	554,712	617,654	617,654	597,678	597,678	0
212 Guidance Services	664,663	700,472	626,513	631,328	643,843	729,232	744,836	(15,604)
213 Health	0	679	0	200	200	200	200	0
216 Social Work	49,471	127,038	64,786	64,818	44,987	39,562	39,562	0
219 Other Pupil Support Service	0	0	34,618	0	0	0	0	0
221 Improv of Instructions	44,958	29,656	36,305	35,050	128,536	143,820	138,423	5,397
222 Library	45,042	46,795	53,698	54,925	68,725	70,015	70,317	(302)
225 TitleComputer	0	0	0	0	0	0	0	0
226 Superv/Direct Inst Staff	203	2,320	6,144	300	300	2,000	2,000	0
227 Academ Student Assess	0	0	0	0	0	1,050	1,050	0
231 Board of Education	70,560	86,234	80,717	79,846	87,986	104,072	87,362	16,710
232 Executive Admin	397,880	399,666	404,857	398,753	413,321	424,308	434,183	(9,875)
241 School Administration	1,568,462	1,595,417	1,788,239	1,726,434	1,798,057	1,827,310	1,860,707	(33,397)
249 Other School Admin	6,039	4,179	8,083	7,000	8,200	8,000	8,000	0
252 Fiscal Services	339,727	336,003	340,478	330,215	351,436	347,671	355,473	(7,802)
259 Other Business Services	45,246	48,116	51,711	53,126	53,126	49,429	50,379	(950)
261 Operation & Plant	1,834,267	2,008,874	2,188,884	2,208,733	2,272,762	2,165,680	2,098,599	67,081
266 Security Services	41,050	39,494	39,432	39,935	58,517	57,930	57,930	0
271 Transportation	881,619	906,684	1,083,435	909,237	915,662	918,592	923,352	(4,760)
282 Communications Services	87,538	89,818	101,884	104,347	76,185	86,100	86,100	0
283 Staff Services	0	0	4,730	2,850	2,850	4,300	4,300	0
284 Technology Services	374,262	312,565	1,104,279	318,582	298,588	302,431	284,941	17,490
285 Pupil Accounting	21,290	29,428	27,610	28,500	30,500	29,600	29,600	0
289 Other Central Services	37,078	44,857	83,074	83,352	67,070	74,563	74,594	(31)
293 Athletics	425,551	496,008	504,700	500,212	652,496	672,527	673,948	(1,421)
311 Community Services	0	0	0	0	0	0	0	0
331 Community Activities	24,656	22,482	26,137	21,560	31,560	31,100	31,600	(500)
351 Care of Children	79,180	80,840	70,132	64,600	73,208	73,208	75,394	(2,186)
361 Welfare Activities	5,757	2,045	570	0	0	0	0	0
411 Other Transactions	16,268	49,150	12,360	11,025	12,360	18,527	18,527	0
511 Debt Svc (2012 NV Bond)	0	0	0	0	0	0	0	0
631 Transfer to 2005 QZAB	0	0	0	0	0	0	0	0
641 Transfer to Capital Projects	0	0	0	0	0	0	0	0
Totals	**20,261,043**	**20,686,134**	**21,797,275**	**20,360,000**	**21,395,000**	**21,510,000**	**21,522,000**	**(12,000)**
Total Revenues	20,263,273	21,434,700	21,465,123	19,950,000	20,915,000	20,970,000	21,052,000	
Total Expenditures	20,261,043	20,686,134	21,797,275	20,360,000	21,395,000	21,510,000	21,522,000	
Rev over (under) Expense	**2,230**	**748,566**	**(332,152)**	**(410,000)**	**(480,000)**	**(540,000)**	**(470,000)**	**70,000**
Beginning Fund Balance	3,731,125	3,733,355	4,481,921	4,149,769	4,149,769	4,149,769	3,609,769	
Ending Fund Balance	3,733,355	4,481,921	4,149,769	3,739,769	3,669,769	3,609,769	3,139,769	
Fund Balance % (of Ttl Exp)	**18.4%**	**21.7%**	**19.0%**	**18.4%**	**17.2%**	**16.8%**	**14.6%**	
Blended FTE (for per-pupil State A)	1,386	1,362	1,355	1,340 est	1,333	1,330	1,320 est	