

**GENERAL APPROPRIATIONS ACT RESOLUTION
FOR FISCAL YEAR 2024/2025
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:

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:

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 2024/2025, is as follows:

	<u>Adopted 6-27-24</u>
Revenues:	
Local	\$ 7,630,868
State	11,682,375
Federal	577,311
Incoming Transfers & Other Trans	<u>598,446</u>
Total Revenue	\$20,489,000
Estimated Fund Balance, July 1, 2024	\$ 3,994,355
Fund Balance available to appropriate	3,994,355
Total available to appropriate	\$24,483,355

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>
Instruction:	
Basic Programs	
Instruction	\$ 9,381,663
Added Needs	3,581,711
Support Services:	
Pupil (counsel & social work)	843,898
Instructional (media centers)	52,408
Improvement of Instruction	32,826
General Administration	519,494
School Administration	1,721,061
Business & Communications	497,021
Operations	2,059,939
Transportation	966,466
Technology Services	349,576
Athletics	517,608
Community Activities	103,538
Debt Service	0
Other	137,791
Other Transactions	
Outgoing Transfers	<u>0</u>
Total Expenditures	\$20,765,000
ENDING FY2024/25 FUND BALANCE	\$ 3,718,355

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
Nays: 0

RESOLUTION DECLARED ADOPTED: June 27, 2024

Sarah Dudek

SARAH DUDEK

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.

Sarah Dudek

SARAH DUDEK

Secretary, Board of Education
Kalkaska Public Schools

KALKASKA PUBLIC SCHOOLS
GENERAL FUND BUDGET

6/27/24

	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	2023-24 6/27/24 Final Amended	2024-25 6/27/24 Orig Adopted	FY25 Adopted vs FY24 Final Variance
100 Local Revenues	6,299,034	6,213,927	6,468,932	7,229,142	7,378,245	7,472,421	7,252,802	7,568,868	316,066
Athletic Revenues	53,639	35,816	50,054	58,254	57,283	61,166	60,174	62,000	1,826
300 State Revenues	8,433,584	8,592,992	9,390,613	10,653,602	10,366,655	11,448,226	11,826,950	11,682,375	(144,575)
400 Federal Revenues	565,768	1,510,574	1,612,240	1,532,326	1,511,750	1,535,274	1,527,226	577,311	(949,915)
500 Transfers In	501,962	637,451	1,015,963	789,949	761,067	620,913	600,848	598,446	(2,402)
Totals	15,853,987	16,990,760	18,537,802	20,263,273	20,075,000	21,138,000	21,268,000	20,489,000	(779,000)
111 Elementary	3,741,921	3,831,509	4,275,452	4,561,259	4,560,978	4,650,187	4,727,158	4,508,834	218,324
112 Middle School	1,975,450	2,058,849	2,020,917	2,238,477	2,198,899	2,199,217	2,194,213	2,167,386	26,827
113 High School	2,460,288	2,706,446	2,882,636	3,009,769	3,029,010	2,895,404	2,833,542	2,705,443	128,099
118 Pre-School	586,847	507,917	629,271	844,377	867,458	1,049,716	1,038,273	882,175	156,098
119 Summer School	13,480	6,827	5,993	11,021	9,422	9,422	9,422	9,807	(385)
122 Special Education	1,432,029	1,720,343	1,401,860	1,994,253	2,002,349	2,070,242	2,031,844	2,121,377	(89,533)
125 Compensatory Educ	464,999	358,970	411,548	541,120	589,039	567,841	548,621	568,353	(19,732)
212 Guidance Services	603,781	507,814	505,037	664,663	670,433	711,480	706,880	719,600	(12,720)
213 Health	954	51,730	192	0	200	200	200	200	0
216 Social Work	13,177	7,771	1,972	49,471	51,530	114,475	117,975	124,098	(6,123)
219 Other Pupil Support Service	0	0	0	0	0	0	0	0	0
221 Improv of Instructions	129,581	193,653	59,435	44,958	28,113	29,287	31,563	32,826	(1,263)
222 Library	21,319	36,543	39,574	45,042	50,685	51,119	51,119	52,408	(1,289)
225 TitleComputer	245	71	254	0	300	300	300	300	0
226 Superv/Direct Inst Staff	340	0	101	203	250	250	300	300	0
227 Academ Student Assess	679	0	0	0	0	0	0	0	0
231 Board of Education	84,946	97,663	109,106	70,560	99,477	105,826	101,610	102,760	(1,150)
232 Executive Admin	243,714	307,237	368,610	397,880	396,445	409,525	405,191	416,734	(11,543)
241 School Administration	1,270,225	1,451,704	1,433,882	1,568,462	1,540,159	1,597,513	1,623,079	1,714,511	(91,432)
249 Other School Admin	4,879	5,815	5,865	6,039	6,400	6,400	6,400	6,550	(150)
252 Fiscal Services	268,135	272,643	316,454	339,727	330,240	341,132	340,525	349,607	(9,082)
259 Other Business Services	45,936	45,456	45,033	45,246	45,751	45,751	49,414	50,414	(1,000)
261 Operation & Plant	1,531,167	1,706,123	1,666,849	1,834,267	1,967,686	2,007,753	2,002,240	2,059,939	(57,699)
266 Security Services	1,199	32,334	31,236	41,050	41,401	51,652	53,232	34,590	18,642
271 Transportation	791,241	750,517	792,397	881,619	896,983	919,140	968,354	966,466	1,888
282 Communications Services	68,351	60,308	81,919	87,538	85,212	95,612	96,612	97,000	(388)
284 Technology Services	242,862	278,467	224,546	374,262	373,573	356,778	340,019	349,576	(9,557)
285 Pupil Accounting	21,974	19,513	32,173	21,290	21,620	32,420	31,750	32,330	(580)
289 Other Central Services	29,398	32,872	53,588	37,078	32,340	54,004	54,004	54,004	(0)
293 Athletics	365,810	358,081	377,631	425,551	425,359	491,742	503,268	517,608	(14,340)
311 Community Services	0	0	0	0	0	0	0	0	0
331 Community Activities	20,695	20,135	21,346	24,656	23,910	23,910	23,910	24,388	(478)
351 Care of Children	69,365	46,456	68,763	79,180	75,850	82,190	76,190	79,150	(2,960)
361 Welfare Activities	0	0	0	5,757	0	18,244	18,244	0	18,244
411 Other Transactions	18,241	19,780	16,450	16,268	15,928	16,268	21,548	16,268	5,280
511 Debt Service (2012 NV Bond)	62,913	151,675	148,412	0	0	0	0	0	0
631 Transfer to 2005 QZAB	43,509	0	0	0	0	0	0	0	0
641 Transfer to Capital Projects	0	0	0	0	0	0	0	0	0
Totals	16,629,650	17,645,222	18,028,502	20,261,043	20,437,000	21,005,000	21,007,000	20,765,000	242,000
Total Revenues	15,853,987	16,990,760	18,537,802	20,263,273	20,075,000	21,138,000	21,268,000	20,489,000	
Total Expenditures	16,629,650	17,645,222	18,028,502	20,261,043	20,437,000	21,005,000	21,007,000	20,765,000	
Rev over (under) Expense	(775,663)	(654,462)	509,300	2,230	(362,000)	133,000	261,000	(276,000)	(537,000)
Beginning Fund Balance	4,651,950	3,876,287	3,221,825	3,731,125	3,733,355	3,733,355	3,733,355	3,994,355	
Ending Fund Balance	3,876,287	3,221,825	3,731,125	3,733,355	3,371,355	3,866,355	3,994,355	3,718,355	
Fund Balance % (of Ttl Exp)	23.3%	18.3%	20.7%	18.4%	16.5%	18.4%	19.0%	17.9%	
Blended FTE (for per-pupil State A)	1,472	1,451	1,412	1,386	1,374	1,363	1,362	1,350	