

**GENERAL APPROPRIATIONS ACT RESOLUTION
FOR FISCAL YEAR 2021/2022 (Amended 6-27-22)
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 24th day of June, 2021, at 5:00 p.m. local time.

PRESENT: Rachael Birgy, Michael Tinkle, Mary Scobey, John Rogers, Richard Hodgman and Wendy Watson.

ABSENT: Regan Foerster

The following preamble and resolution were offered by Member Wendy Watson and supported by Member Richard Hodgman. (Offered by Wendy Watson and supported by Mary Scobey for 6-27-22 amendment)

WHEREAS, the Board has reviewed the proposed budgets for the General Fund for fiscal year 2021/2022, 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 2021/2022, 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 2021/2022, 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 2021/2022, is as follows:

	Adopted <u>6-24-21</u>	Amended <u>6-27-22</u>
Revenues:		
Local	\$ 6,346,110	6,507,286
State	9,022,372	9,353,435
Federal	1,376,105	1,571,550
Incoming Transfers & Other Trans	<u>605,413</u>	<u>996,729</u>
Total Revenue	\$17,350,000	\$18,429,000
 Estimated Fund Balance, July 1, 2021	 \$ 3,274,287	 3,221,825
Fund Balance available to appropriate	3,274,287	3,221,825
 Total available to appropriate	 \$20,624,287	 \$21,650,825

2. \$17,550,000 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 6-24-21	Amended 6-27-22
Instruction:		
Basic Programs		
Instruction	\$ 8,569,546	\$8,961,338
Added Needs	2,750,936	2,453,293
Support Services:		
Pupil (counsel & social work)	499,651	500,163
Instructional (media centers)	43,549	40,035
Improvement of Instruction	244,640	59,945
General Administration	423,755	486,460
School Administration	1,294,015	1,425,620
Business & Communications	385,067	442,748
Operations	1,685,596	1,664,622
Transportation	716,139	780,343
Technology Services	266,032	306,357
Athletics	354,686	361,506
Community Activities	93,116	89,317
Debt Service	148,663	148,663
Other	74,609	132,590
Other Transactions		
Outgoing Transfers	_____0	_____0
Total Expenditures	\$17,550,000	17,853,000
ENDING FY2021/22 FUND BALANCE	\$ 3,074,287	3,797,825

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 (7)

Nays: 0 (0)

RESOLUTION DECLARED ADOPTED: June 24, 2021 (Amended 6-27-22)

_____/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 24th day of June, 2021, 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**

	2018-19 Audited Actual	2019-20 Audited Actual	2020-21 Audited Actual	2021-22 6/24/21 Adopted Budget	2021-22 2/21/22 Amended Budget	2021-22 6/27/22 Amended Budget	Variance
100 Local Revenues	6,157,366	6,299,034	6,213,927	6,288,157	6,458,481	6,457,232	169,075
Athletic Revenues	51,884	53,639	35,816	57,953	54,477	50,054	(7,899)
300 State Revenues	8,762,422	8,433,584	8,592,992	9,022,372	9,165,141	9,353,435	331,063
400 Federal Revenues	636,031	565,768	1,510,574	1,376,105	1,601,021	1,571,550	195,445
500 Transfers In	660,404	501,962	637,451	605,413	835,880	996,729	391,316
Totals	16,268,107	15,853,987	16,990,760	17,350,000	18,115,000	18,429,000	1,079,000
111 Elementary	3,304,288	3,741,921	3,831,509	3,886,892	4,169,406	4,130,673	(243,781)
112 Middle School	1,857,532	1,975,450	2,058,849	2,009,376	1,957,986	1,970,894	38,482
113 High School	2,398,125	2,460,288	2,706,446	2,673,278	2,932,957	2,859,771	(186,493)
118 Pre-School	507,312	586,847	507,917	624,891	652,721	616,200	8,691
119 Summer School	5,074	13,480	6,827	7,547	4,528	4,528	3,019
122 Special Education	1,315,450	1,432,029	1,720,343	1,753,662	1,482,389	1,391,543	362,119
125 Compensatory Educ	493,577	464,999	358,970	364,837	365,071	441,022	(76,185)
212 Guidance Services	600,705	603,781	507,814	485,001	474,857	497,384	(12,383)
213 Health	343	954	51,730	1,000	1,000	279	721
216 Social Work	9,551	13,177	7,771	13,650	8,000	2,500	11,150
219 Other Pupil Support Service	2,529	0	0	0	0	0	0
221 Improv of Instructions	121,768	129,581	193,653	244,640	124,226	59,945	184,695
222 Library	20,134	21,319	36,543	43,549	44,545	40,035	3,514
225 TitleComputer	822	245	71	1,000	200	300	700
226 Superv/Direct Inst Staff	589	340	0	700	700	200	500
227 Academic Student Assessment	0	679	0	679	679	150	529
231 Board of Education	101,615	84,946	97,663	97,957	131,898	123,549	(25,592)
232 Executive Admin	310,139	243,714	307,237	325,798	355,724	362,911	(37,113)
241 School Administration	1,307,817	1,270,225	1,451,704	1,289,015	1,380,644	1,419,670	(130,655)
249 Other School Admin	3,859	4,879	5,815	5,000	5,815	5,950	(950)
252 Fiscal Services	230,023	268,135	272,643	278,411	302,304	312,209	(33,798)
259 Other Business Services	45,615	45,936	45,456	46,100	45,933	45,933	167
261 Operation & Plant	1,680,132	1,531,167	1,706,123	1,685,594	1,623,156	1,664,622	20,972
266 Security Services	2,596	1,199	32,334	1,350	29,826	29,826	(28,476)
271 Transportation	730,888	791,241	750,517	716,139	751,639	780,343	(64,204)
282 Communications Services	53,743	68,351	60,308	60,556	78,306	84,606	(24,050)
284 Technology Services	220,067	242,862	278,467	266,032	255,454	306,357	(40,325)
285 Pupil Accounting	29,642	21,974	19,513	19,314	13,635	32,310	(12,996)
289 Other Central Services	24,901	29,398	32,872	32,047	43,397	53,354	(21,307)
293 Athletics	512,817	365,810	358,081	354,686	334,006	361,506	(6,820)
311 Community Services	0	0	0	400	400	400	0
331 Community Activities	22,109	20,695	20,135	20,686	20,686	21,350	(664)
351 Care of Children	78,407	69,365	46,456	72,030	69,728	67,567	4,463
411 Other Transactions	55,465	18,241	19,780	19,520	19,520	16,450	3,070
511 Debt Service (2012 NV Bond)	64,400	62,913	151,675	148,663	148,663	148,663	0
631 Transfer to 2005 QZAB	83,760	43,509	0	0	0	0	0
641 Transfer to Capital Projects	0	0	0	0	0	0	0
Totals	16,195,794	16,629,650	17,645,222	17,550,000	17,830,000	17,853,000	(303,000)
Total Revenues	16,268,107	15,853,987	16,990,760	17,350,000	18,115,000	18,429,000	
Total Expenditures	16,195,794	16,629,650	17,645,222	17,550,000	17,830,000	17,853,000	
Rev over (under) Expense	72,313	(775,663)	(654,462)	(200,000)	285,000	576,000	776,000
Beginning Fund Balance	4,579,637	4,651,950	3,876,287	3,221,825	3,221,825	3,221,825	
Ending Fund Balance	4,651,950	3,876,287	3,221,825	3,021,825	3,506,825	3,797,825	
	28.7%	23.3%	18.3%	17.2%	19.7%	21.3%	