

**GENERAL APPROPRIATIONS ACT RESOLUTION  
FOR FISCAL YEAR 2022/2023  
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 2022, at 5:00 p.m. local time.

PRESENT: John S. Rogers, Mary Scobey, Regan Foerster, Richard Hodgman, Sarah Dudek, Wendy Watson and Rachael Birgy

ABSENT:

The following preamble and resolution were offered by Member Mary Scobey and supported by Member Regan Foerster:

**WHEREAS**, the Board has reviewed the proposed budgets for the General Fund for fiscal year 2022/2023, 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 2022/2023, 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 2022/2023, 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 2022/2023, is as follows:

	Adopted <u>6-27-22</u>
Revenues:	
Local	\$ 6,781,246
State	9,356,267
Federal	1,489,862
Incoming Transfers & Other Trans	<u>707,625</u>
Total Revenue	\$18,335,000
 Estimated Fund Balance, July 1, 2022	 \$ 3,797,825
Fund Balance available to appropriate	3,797,825
 Total available to appropriate	 \$22,132,825

2. \$18,517,000 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

6-27-22

Instruction:

Basic Programs

Instruction \$ 9,331,708

Added Needs 2,831,379

Support Services:

Pupil (counsel & social work) 521,840

Instructional (media centers) 68,497

Improvement of Instruction 59,945

General Administration 463,261

School Administration 1,449,888

Business & Communications 443,519

Operations 1,708,503

Transportation 782,186

Technology Services 264,344

Athletics 365,004

Community Activities 92,431

Debt Service 0

Other 134,495

Other Transactions

Outgoing Transfers 0

Total Expenditures \$18,517,000

ENDING FY2022/23 FUND BALANCE \$ 3,615,825

**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: 7

Nays: 0

**RESOLUTION DECLARED ADOPTED:** June 27, 2022



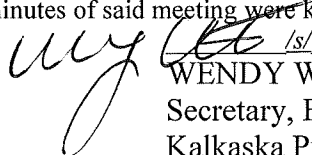
WENDY WATSON

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 27th day of June, 2022, 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.



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 Orig Adopted	2021-22 2/21/22 Mid-Yr Amendment	2021-22 6/27/22 Final Amendment	2022-23 6/27/22 Orig Adopted	FY22 Final vs FY23 Adopted Variance
100 Local Revenues	6,157,366	6,299,034	6,213,927	6,288,157	6,458,481	6,457,232	6,731,192	273,960
Athletic Revenues	51,884	53,639	35,816	57,953	54,477	50,054	50,054	0
300 State Revenues	8,762,422	8,433,584	8,592,992	9,022,372	9,165,141	9,353,435	9,356,267	2,832
400 Federal Revenues	636,031	565,768	1,510,574	1,376,105	1,601,021	1,571,550	1,489,862	(81,688)
500 Transfers In	660,404	501,962	637,451	605,413	835,880	996,729	707,625	(289,104)
<b>Totals</b>	<b>16,268,107</b>	<b>15,853,987</b>	<b>16,990,760</b>	<b>17,350,000</b>	<b>18,115,000</b>	<b>18,429,000</b>	<b>18,335,000</b>	<b>(94,000)</b>
111 Elementary	3,304,288	3,741,921	3,831,509	3,886,892	4,169,406	4,130,673	4,293,157	(162,484)
112 Middle School	1,857,532	1,975,450	2,058,849	2,009,376	1,957,986	1,970,894	2,012,790	(41,896)
113 High School	2,398,125	2,460,288	2,706,446	2,673,278	2,932,957	2,859,771	3,025,761	(165,990)
118 Pre-School	507,312	586,847	507,917	624,891	652,721	616,200	634,686	(18,486)
119 Summer School	5,074	13,480	6,827	7,547	4,528	4,528	4,528	0
122 Special Education	1,315,450	1,432,029	1,720,343	1,753,662	1,482,389	1,391,543	1,735,472	(343,929)
125 Compensatory Educ	493,577	464,999	358,970	364,837	365,071	441,022	456,694	(15,672)
212 Guidance Services	600,705	603,781	507,814	485,001	474,857	497,384	512,840	(15,456)
213 Health	343	954	51,730	1,000	1,000	279	1,000	(721)
216 Social Work	9,551	13,177	7,771	13,650	8,000	2,500	8,000	(5,500)
219 Other Pupil Support Service	2,529	0	0	0	0	0	0	0
221 Improv of Instructions	121,768	129,581	193,653	244,640	124,226	59,945	59,945	0
222 Library	20,134	21,319	36,543	43,549	44,545	40,035	68,497	(28,462)
225 TitleComputer	822	245	71	1,000	200	300	1,000	(700)
226 Superv/Direct Inst Staff	589	340	0	700	700	200	700	(500)
227 Academ Student Assessment	0	679	0	679	679	150	679	(529)
231 Board of Education	101,615	84,946	97,663	97,957	131,898	123,549	103,132	20,417
232 Executive Admin	310,139	243,714	307,237	325,798	355,724	362,911	360,129	2,782
241 School Administration	1,307,817	1,270,225	1,451,704	1,289,015	1,380,644	1,419,670	1,443,888	(24,218)
249 Other School Admin	3,859	4,879	5,815	5,000	5,815	5,950	6,000	(50)
252 Fiscal Services	230,023	268,135	272,643	278,411	302,304	312,209	316,313	(4,104)
259 Other Business Services	45,615	45,936	45,456	46,100	45,933	45,933	46,100	(167)
261 Operation & Plant	1,680,132	1,531,167	1,706,123	1,685,596	1,623,156	1,664,622	1,708,503	(43,881)
266 Security Services	2,596	1,199	32,334	1,350	29,826	29,826	29,826	0
271 Transportation	730,888	791,241	750,517	716,139	751,639	780,343	782,186	(1,843)
282 Communications Services	53,743	68,351	60,308	60,556	78,306	84,606	81,106	3,500
284 Technology Services	220,067	242,862	278,467	266,032	255,454	306,357	264,344	42,012
285 Pupil Accounting	29,642	21,974	19,513	19,314	13,635	32,310	32,310	0
289 Other Central Services	24,901	29,398	32,872	32,047	43,397	53,354	53,529	(174)
293 Athletics	512,817	365,810	358,081	354,686	334,006	361,506	365,004	(3,498)
311 Community Services	0	0	0	400	400	400	400	0
331 Community Activities	22,109	20,695	20,135	20,686	20,686	21,350	22,000	(650)
351 Care of Children	78,407	69,365	46,456	72,030	69,728	67,567	70,031	(2,464)
411 Other Transactions	55,465	18,241	19,780	19,520	19,520	16,450	16,450	0
511 Debt Service (2012 NV Bond)	64,400	62,913	151,675	148,663	148,663	148,663	0	148,663
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
<b>Totals</b>	<b>16,195,794</b>	<b>16,629,650</b>	<b>17,645,222</b>	<b>17,550,000</b>	<b>17,830,000</b>	<b>17,853,000</b>	<b>18,517,000</b>	<b>(664,000)</b>
Total Revenues	16,268,107	15,853,987	16,990,760	17,350,000	18,115,000	18,429,000	18,335,000	
Total Expenditures	16,195,794	16,629,650	17,645,222	17,550,000	17,830,000	17,853,000	18,517,000	
Rev over (under) Expense	72,313	(775,663)	(654,462)	(200,000)	285,000	576,000	(182,000)	(758,000)
Beginning Fund Balance	4,579,637	4,651,950	3,876,287	3,221,825	3,221,825	3,221,825	3,797,825	
Ending Fund Balance	4,651,950	3,876,287	3,221,825	3,021,825	3,506,825	3,797,825	3,615,825	
Fund Balance % (of Ttl Exp)	28.7%	23.3%	18.3%	17.2%	19.7%	21.3%	19.5%	
Blended FTE (for per-pupil State A)	1,508	1,472	1,451			1,412	1,376 est	