

**GENERAL APPROPRIATIONS ACT RESOLUTION
FOR FISCAL YEAR 2025/2026 (Amended 2-16-26)
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 26th day of June 2025, at 5:00 p.m. local time.

PRESENT: Mary Scobey, Rachael Birgy, Steve Ordway, Chase Stevenson and Mitchell Saxton (All for 2-16-26 Amendment)

ABSENT: Richard Hodgman and Wendy Watson (none)

The following preamble and resolution were offered by Member Chase Stevenson and supported by Member Steve Ordway: (Offered by Richard Hodgman and supported by Mary Scobey for the 2-16-26 amendment)

WHEREAS, the Board has reviewed the proposed budgets for the General Fund for fiscal year 2025/2026, 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 2025/2026, 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 2025/2026, 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 2025/2026, is as follows:

	Adopted <u>6-26-25</u>	Amended <u>2-16-26</u>
Revenues:		
Local	\$ 8,708,486	\$ 8,463,761
State	10,157,509	11,331,275
Federal	547,637	601,292
Incoming Transfers & Other Trans	<u>536,368</u>	<u>518,672</u>
Total Revenue	\$19,950,000	\$ 20,915,000
Estimated Fund Balance, July 1, 2025	\$ 4,259,921	\$ 4,149,769
Fund Balance available to appropriate	4,259,921	4,149,769
Total available to appropriate	\$24,209,921	\$ 25,064,769

2. \$20,360,000 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>6-26-25</u>	Amended <u>2-16-26</u>
Instruction:		
Basic Programs		
Instruction	\$ 9,022,937	\$ 9,710,401
Added Needs	3,662,135	3,594,124
Support Services:		
Pupil (counsel & social work)	696,346	689,030
Instructional (media centers)	54,925	68,725
Improvement of Instruction	35,050	128,536
General Administration	478,599	501,307
School Administration	1,733,433	1,806,257
Business & Communications	487,688	480,747
Operations	2,208,732	2,272,762
Transportation	909,237	915,662
Technology Services	318,582	298,588
Athletics	500,212	652,496
Community Activities	86,160	104,768
Debt Service	0	0
Other	165,964	171,597
Other Transactions		
Outgoing Transfers	<u>0</u>	<u>0</u>
Total Expenditures	\$20,360,000	\$21,395,000
ENDING FY2025/26 FUND BALANCE	\$ 3,849,921	\$ 3,669,769

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 (7)

Nays: 0 (0)

RESOLUTION DECLARED ADOPTED: June 26, 2025 (Amended 2-16-26)

/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 26th day of June, 2025, 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

2/16/26

Function Code	2021-22	2022-23	2023-24	2024-25	2025-26	2025-26	Adopted vs
	AUDITED Actual	AUDITED Actual	AUDITED Actual	AUDITED Actual	6/26/25 Orig Adopted	2/16/26 Mid-Yr Amended	Feb Amended Variance
100 Local Revenues	6,468,932	7,229,142	7,426,825	8,284,059	8,647,462	8,402,738	(244,724)
Athletic Revenues	50,054	58,254	59,422	61,222	61,023	61,023	0
300 State Revenues	9,390,613	10,653,602	11,921,308	11,171,175	10,157,509	11,331,275	1,173,766
400 Federal Revenues	1,612,240	1,532,326	1,441,137	1,375,222	547,637	601,292	53,655
500 Transfers In	1,015,963	789,949	586,008	573,445	536,369	518,672	(17,697)
Totals	18,537,802	20,263,273	21,434,700	21,465,123	19,950,000	20,915,000	965,000
111 Elementary	4,275,452	4,561,259	4,660,811	4,404,391	4,232,627	4,604,743	(372,116)
112 Middle School	2,020,917	2,238,477	2,187,636	2,086,302	2,072,626	2,296,650	(224,024)
113 High School	2,882,636	3,009,769	2,773,989	2,889,098	2,717,684	2,809,008	(91,324)
118 Pre-School	629,271	844,377	1,027,074	1,116,914	1,079,395	985,909	93,486
119 Summer School	5,993	11,021	9,366	11,875	11,120	11,120	0
122 Special Education	1,401,860	1,994,253	2,003,843	1,990,607	1,953,966	1,979,441	(25,475)
125 Compensatory Educ	411,548	541,120	564,595	554,712	617,654	617,654	0
212 Guidance Services	505,037	664,663	700,472	626,513	631,328	643,843	(12,515)
213 Health	192	0	679	0	200	200	0
216 Social Work	1,972	49,471	127,038	64,786	64,818	44,987	19,831
219 Other Pupil Support Service	0	0	0	34,618	0	0	0
221 Improv of Instructions	59,435	44,958	29,656	36,305	35,050	128,536	(93,486)
222 Library	39,574	45,042	46,795	53,698	54,925	68,725	(13,800)
225 Title Computer	254	0	0	0	0	0	0
226 Superv/Direct Inst Staff	101	203	2,320	6,144	300	300	0
227 Academ Student Assess	0	0	0	0	0	0	0
231 Board of Education	109,106	70,560	86,234	80,717	79,846	87,986	(8,140)
232 Executive Admin	368,610	397,880	399,666	404,857	398,753	413,321	(14,568)
241 School Administration	1,433,882	1,568,462	1,595,417	1,788,239	1,726,434	1,798,057	(71,623)
249 Other School Admin	5,865	6,039	4,179	8,083	7,000	8,200	(1,200)
252 Fiscal Services	316,454	339,727	336,003	340,478	330,215	351,436	(21,221)
259 Other Business Services	45,033	45,246	48,116	51,711	53,126	53,126	0
261 Operation & Plant	1,666,849	1,834,267	2,008,874	2,188,884	2,208,733	2,272,762	(64,029)
266 Security Services	31,236	41,050	39,494	39,432	39,935	58,517	(18,582)
271 Transportation	792,397	881,619	906,684	1,083,435	909,237	915,662	(6,425)
282 Communications Services	81,919	87,538	89,818	101,884	104,347	76,185	28,162
283 Staff Services	0	0	0	4,730	2,850	2,850	0
284 Technology Services	224,546	374,262	312,565	1,104,279	318,582	298,588	19,994
285 Pupil Accounting	32,173	21,290	29,428	27,610	28,500	30,500	(2,000)
289 Other Central Services	53,588	37,078	44,857	83,074	83,352	67,070	16,282
293 Athletics	377,631	425,551	496,008	504,700	500,212	652,496	(152,284)
311 Community Services	0	0	0	0	0	0	0
331 Community Activities	21,346	24,656	22,482	26,137	21,560	31,560	(10,000)
351 Care of Children	68,763	79,180	80,840	70,132	64,600	73,208	(8,608)
361 Welfare Activities	0	5,757	2,045	570	0	0	0
411 Other Transactions	16,450	16,268	49,150	12,360	11,025	12,360	(1,335)
511 Debt Svc (2012 NV Bond)	148,412	0	0	0	0	0	0
631 Transfer to 2005 QZAB	0	0	0	0	0	0	0
641 Transfer to Capital Projects	0	0	0	0	0	0	0
Totals	18,028,502	20,261,043	20,686,134	21,797,275	20,360,000	21,395,000	(1,035,000)
Total Revenues	18,537,802	20,263,273	21,434,700	21,465,123	19,950,000	20,915,000	
Total Expenditures	18,028,502	20,261,043	20,686,134	21,797,275	20,360,000	21,395,000	
Rev over (under) Expense	509,300	2,230	748,566	(332,152)	(410,000)	(480,000)	(70,000)
Beginning Fund Balance	3,221,825	3,731,125	3,733,355	4,481,921	4,149,769	4,149,769	
Ending Fund Balance	3,731,125	3,733,355	4,481,921	4,149,769	3,739,769	3,669,769	
Fund Balance % (of Ttl Exp)	20.7%	18.4%	21.7%	19.0%	18.4%	17.2%	
Blended FTE (for per-pupil State A)	1,412	1,386	1,362	1,355	1,340 est	1,333	