

**GENERAL APPROPRIATIONS ACT RESOLUTION  
FOR FISCAL YEAR 2021/2022  
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.

**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:

- 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:

	<u>Adopted 6-24-21</u>
Revenues:	
Local	\$ 6,346,110
State	9,022,372
Federal	1,376,105
Incoming Transfers & Other Trans	<u>605,413</u>
Total Revenue	\$17,350,000
Estimated Fund Balance, July 1, 2021	\$ 3,274,287
Fund Balance available to appropriate	3,274,287
Total available to appropriate	\$20,624,287

- \$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
	<u>6-24-21</u>
Instruction:	
Basic Programs	
Instruction	\$ 8,569,546
Added Needs	2,750,936
Support Services:	
Pupil (counsel & social work)	499,651
Instructional (media centers)	43,549
Improvement of Instruction	244,640
General Administration	423,755
School Administration	1,294,015
Business & Communications	385,067
Operations	1,685,596
Transportation	716,139
Technology Services	266,032
Athletics	354,686
Community Activities	93,116
Debt Service	148,663
Other	74,609
Other Transactions	
Outgoing Transfers	<u>0</u>
Total Expenditures	\$17,550,000
ENDING FY2021/22 FUND BALANCE	\$ 3,074,287

**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:

Nays:

**RESOLUTION DECLARED ADOPTED:** June 24, 2021

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 /s/  
 WENDY WATSON  
 Secretary, Board of Education  
 Kalkaska Public Schools

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**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.

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 /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 6/25/20 Adopted Budget	2020-21 2/15/21 Amended Budget	2020-21 6/24/21 Amended Budget	2021-22 6/24/21 Adopted Budget	Variance
100 Local Revenues	6,157,366	6,299,034	6,407,378	6,279,463	6,082,115	6,288,157	206,042
Athletic Revenues	51,884	53,639	57,953	27,375	35,026	57,953	22,927
300 State Revenues	8,762,422	8,433,584	7,707,812	8,511,266	8,673,529	9,022,372	348,843
400 Federal Revenues	636,031	565,768	867,942	1,451,071	1,543,917	1,376,105	(167,812)
500 Transfers In	660,404	501,962	546,915	598,825	605,413	605,413	0
<b>Totals</b>	<b>16,268,107</b>	<b>15,853,987</b>	<b>15,588,000</b>	<b>16,868,000</b>	<b>16,940,000</b>	<b>17,350,000</b>	<b>410,000</b>
111 Elementary	3,304,288	3,741,921	3,624,549	3,621,752	3,789,520	3,886,892	(97,371)
112 Middle School	1,857,532	1,975,450	2,050,825	2,022,498	2,070,034	2,009,376	60,658
113 High School	2,398,125	2,460,288	2,558,511	2,759,696	2,720,772	2,673,278	47,494
118 Pre-School	507,312	586,847	612,638	529,039	518,016	624,891	(106,875)
119 Summer School	5,074	13,480	7,476	7,476	7,365	7,547	(182)
122 Special Education	1,315,450	1,432,029	1,528,037	1,721,804	1,699,296	1,753,662	(54,366)
125 Compensatory Educ	493,577	464,999	534,552	415,225	359,429	364,837	(5,408)
212 Guidance Services	600,705	603,781	621,441	543,794	479,316	485,001	(5,685)
213 Health	343	954	1,000	1,000	45,356	1,000	44,356
216 Social Work	9,551	13,177	13,650	8,000	7,769	13,650	(5,881)
219 Other Pupil Support Service	2,529	0	0	0	0	0	0
221 Improv of Instructions	121,768	129,581	441,913	556	190,918	244,640	(53,722)
222 Library	20,134	21,319	34,028	37,115	36,677	43,549	(6,872)
225 TitleComputer	822	245	1,000	1,000	1,000	1,000	0
226 Superv/Direct Inst Staff	589	340	700	700	0	700	(700)
227 Academic Student Assessment	0	679	679	679	679	679	0
231 Board of Education	101,615	84,946	90,130	99,205	96,082	97,957	(1,875)
232 Executive Admin	310,139	243,714	310,724	301,704	309,089	325,798	(16,709)
241 School Administration	1,307,817	1,270,225	1,341,539	1,427,694	1,411,138	1,289,015	122,124
249 Other School Admin	3,859	4,879	5,000	5,000	6,000	5,000	1,000
252 Fiscal Services	230,023	268,135	270,182	273,246	271,509	278,411	(6,902)
259 Other Business Services	45,615	45,936	46,288	46,069	45,069	46,100	(1,031)
261 Operation & Plant	1,680,132	1,531,167	1,526,444	1,642,191	1,716,646	1,685,596	31,050
266 Security Services	2,596	1,199	1,350	29,826	36,500	1,350	35,150
271 Transportation	730,888	791,241	790,457	748,848	748,314	716,139	32,175
282 Communications Services	53,743	68,351	60,556	60,556	60,556	60,556	0
284 Technology Services	220,067	242,862	249,743	508,507	289,461	266,032	23,429
285 Pupil Accounting	29,642	21,974	23,288	21,480	18,408	19,314	(906)
289 Other Central Services	24,901	29,398	32,537	32,537	31,345	32,047	(702)
293 Athletics	512,817	365,810	384,509	370,642	342,569	354,686	(12,117)
311 Community Services	0	0	400	400	400	400	0
331 Community Activities	22,109	20,695	20,686	20,686	20,686	20,686	0
351 Care of Children	78,407	69,365	86,223	45,129	40,885	72,030	(31,144)
371 Private Schools	0	0	0	0	0	0	0
411 Other Transactions	55,465	18,241	18,020	18,020	19,520	19,520	0
511 Debt Service (2012 NV Bond)	64,400	62,913	151,925	151,925	151,675	148,663	3,012
625 Transfer to Food Service	0	0	0	0	0	0	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
<b>Totals</b>	<b>16,195,794</b>	<b>16,629,650</b>	<b>17,441,000</b>	<b>17,474,000</b>	<b>17,542,000</b>	<b>17,550,000</b>	<b>(8,000)</b>
Total Revenues	16,268,107	15,853,987	15,588,000	16,868,000	16,940,000	17,350,000	
Total Expenditures	16,195,794	16,629,650	17,441,000	17,474,000	17,542,000	17,550,000	
Rev over (under) Expense	72,313	(775,663)	(1,853,000)	(606,000)	(602,000)	(200,000)	402,000
Beginning Fund Balance	4,579,637	4,651,950	3,876,287	3,876,287	3,876,287	3,274,287	
Ending Fund Balance	4,651,950 28.7%	3,876,287 23.3%	2,023,287	3,270,287	3,274,287 18.7%	3,074,288 17.5%	