

**GENERAL APPROPRIATIONS ACT RESOLUTION
FOR FISCAL YEAR 2025/2026
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

ABSENT: Richard Hodgman and Wendy Watson

The following preamble and resolution were offered by Member Chase Stevenson and supported by Member Steve Ordway:

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>
Revenues:	
Local	\$ 8,708,486
State	10,157,509
Federal	547,637
Incoming Transfers & Other Trans	<u>536,368</u>
Total Revenue	\$19,950,000
 Estimated Fund Balance, July 1, 2025	 \$ 4,259,921
Fund Balance available to appropriate	4,259,921
 Total available to appropriate	 \$24,209,921

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>
Instruction:	
Basic Programs	
Instruction	\$ 9,022,937
Added Needs	3,662,135
Support Services:	
Pupil (counsel & social work)	696,346
Instructional (media centers)	54,925
Improvement of Instruction	35,050
General Administration	478,599
School Administration	1,733,433
Business & Communications	487,688
Operations	2,208,732
Transportation	909,237
Technology Services	318,582
Athletics	500,212
Community Activities	86,160
Debt Service	0
Other	165,964
Other Transactions	
Outgoing Transfers	<u>0</u>
Total Expenditures	\$20,360,000


ENDING FY2025/26 FUND BALANCE \$ 3,849,921

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

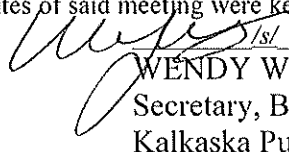
Nays: 0

RESOLUTION DECLARED ADOPTED: June 26, 2025

 /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

6/26/25

Function Code	2021-22 AUDITED Actual	2022-23 AUDITED Actual	2023-24 AUDITED Actual	2024-25 6/27/24 Orig Adopted	2024-25 2/17/25 Mid-Yr Amended	2024-25 6/26/25 Final Amended	2025-26 6/26/25 Orig Adopted	FY26 Adopted vs FY25 Final Variance
100 Local Revenues	6,468,932	7,229,142	7,426,825	7,568,868	8,298,075	8,275,969	8,647,462	371,493
Athletic Revenues	50,054	58,254	59,422	62,000	62,000	61,023	61,023	0
300 State Revenues	9,390,613	10,653,602	11,921,308	11,682,375	11,163,656	11,283,391	10,157,509	(1,125,882)
400 Federal Revenues	1,612,240	1,532,326	1,441,137	577,311	1,397,310	1,388,249	547,637	(840,612)
500 Transfers In	1,015,963	789,949	586,008	598,446	593,959	536,368	536,368	0
Totals	18,537,802	20,263,273	21,434,700	20,489,000	21,515,000	21,545,000	19,950,000	(1,595,000)
111 Elementary	4,275,452	4,561,259	4,660,811	4,508,834	4,425,694	4,336,614	4,232,627	103,987
112 Middle School	2,020,917	2,238,477	2,187,636	2,167,386	2,117,577	2,093,103	2,072,626	20,477
113 High School	2,882,636	3,009,769	2,773,989	2,705,443	2,791,211	2,886,684	2,717,684	169,000
118 Pre-School	629,271	844,377	1,027,074	882,175	1,110,396	1,129,395	1,079,395	50,000
119 Summer School	5,993	11,021	9,366	9,807	12,911	11,120	11,120	0
122 Special Education	1,401,860	1,994,253	2,003,843	2,121,377	1,976,742	1,983,670	1,953,966	29,704
125 Compensatory Educ	411,548	541,120	564,595	568,353	634,876	617,654	617,654	0
212 Guidance Services	505,037	664,663	700,472	719,600	661,360	630,438	631,328	(890)
213 Health	192	0	679	200	700	200	200	0
216 Social Work	1,972	49,471	127,038	124,098	43,214	64,789	64,818	(29)
219 Other Pupil Support Service	0	0	0	0	34,618	34,618	0	34,618
221 Improv of Instructions	59,435	44,958	29,656	32,826	32,348	35,155	35,050	105
222 Library	39,574	45,042	46,795	52,408	52,408	54,925	54,925	0
225 TitleComputer	254	0	0	300	300	0	0	0
226 Superv/Direct Inst Staff	101	203	2,320	300	6,356	6,356	300	6,056
227 Academ Student Assess	0	0	0	0	0	0	0	0
231 Board of Education	109,106	70,560	86,234	102,760	93,061	73,542	79,846	(6,304)
232 Executive Admin	368,610	397,880	399,666	416,734	413,991	408,063	398,753	9,310
241 School Administration	1,433,882	1,568,462	1,595,417	1,714,511	1,682,791	1,784,532	1,726,433	58,099
249 Other School Admin	5,865	6,039	4,179	6,550	6,550	7,000	7,000	0
252 Fiscal Services	316,454	339,727	336,003	349,607	348,143	341,072	330,215	10,857
259 Other Business Services	45,033	45,246	48,116	50,414	52,224	53,126	53,126	0
261 Operation & Plant	1,666,849	1,834,267	2,008,874	2,059,938	2,137,774	2,154,132	2,208,732	(54,600)
266 Security Services	31,236	41,050	39,494	34,590	36,565	39,935	39,935	0
271 Transportation	792,397	881,619	906,684	966,465	1,104,782	1,057,032	909,237	147,795
282 Communications Services	81,919	87,538	89,818	97,000	97,000	104,347	104,347	0
283 Staff Services	0	0	0	0	0	3,600	2,850	750
284 Technology Services	224,546	374,262	312,565	349,576	1,111,330	1,132,910	318,582	814,328
285 Pupil Accounting	32,173	21,290	29,428	32,330	32,330	28,500	28,500	0
289 Other Central Services	53,588	37,078	44,857	54,004	66,046	83,428	83,352	76
293 Athletics	377,631	425,551	496,008	517,608	519,355	509,099	500,212	8,887
311 Community Services	0	0	0	0	0	0	0	0
331 Community Activities	21,346	24,656	22,482	24,388	28,729	26,336	21,560	4,776
351 Care of Children	68,763	79,180	80,840	79,150	80,350	64,600	64,600	0
361 Welfare Activities	0	5,757	2,045	0	0	0	0	0
411 Other Transactions	16,450	16,268	49,150	16,268	16,268	11,025	11,025	0
511 Debt Svc (2012 NV Bond)	148,412	0	0	0	0	0	0	0
631 Transfer to 2005 QZAB	0	0	0	0	0	0	0	0
641 Transfer to Capital Projects	0	0	0	0	0	0	0	0
Totals	18,028,502	20,261,043	20,686,134	20,765,000	21,728,000	21,767,000	20,360,000	1,407,000
Total Revenues	18,537,802	20,263,273	21,434,700	20,489,000	21,515,000	21,545,000	19,950,000	
Total Expenditures	18,028,502	20,261,043	20,686,134	20,765,000	21,728,000	21,767,000	20,360,000	
Rev over (under) Expense	509,300	2,230	748,566	(276,000)	(213,000)	(222,000)	(410,000)	(188,000)
Beginning Fund Balance	3,221,825	3,731,125	3,733,355	4,481,921	4,481,921	4,481,921	4,259,921	
Ending Fund Balance	3,731,125	3,733,355	4,481,921	4,205,921	4,268,921	4,259,921	3,849,921	
Fund Balance % (of Ttl Exp)	20.7%	18.4%	21.7%	20.3%	19.6%	19.6%	18.9%	
Blended FTE (for per-pupil State A)	1,412	1,386	1,362	1,350	1,355	1,355	1,340 est	