

Kaleva Norman Dickson School District  
General Fund Budget Hearing  
Monday, June 21, 2021 7:00 PM Eastern

Brethren Media Center  
4400 North Highbridge Road  
Brethren, Michigan 49619

**1. Call To Order - President, Karen McIntire**

**1.A. Kaleva Norman Dickson School District Closing and Opening Budgets**

- **Presentation of 2020/2021 General Fund (Closing) Budget**
- **Presentation of 2021/2022 General Fund (Opening) Budget**
- **Presentation of 2020/2021 Food Service Fund (Closing) Budget**
- **Presentation of 2021/2022 Food Service Fund (Opening) Budget**
- **Presentation of 2020/2021 Internal Service Fund (Closing) Budget**
- **Presentation of 2021/2022 Internal Service Fund (Opening) Budget**
- **Presentation of 2021 Tax Levy L-4029**

# KALEVA NORMAN DICKSON SCHOOL DISTRICT

## General Education Fund 2020-21 School Year

***Be it resolved that the General Fund Final Budget for fiscal year 2020-21 be adopted as listed below effective June 21, 2021.***

	2019-20 Audited Budget 6/30/2020	2020-21 Opening Budget 6/30/2021	2020-21 Amended Budget 4/12/2021	2020-21 Final Budget 6/21/2021	
<b>REVENUES</b>					
Local	2,441,285	2,470,999	2,487,866	2,449,295	Prop tax adjustment
State	2,907,528	2,390,028	2,736,763	2,800,472	St aid adjustment
Federal	260,045	438,234	723,076	771,401	GEERS
Incoming Transfers/Other	143,347	47,100	55,000	56,884	
<b>TOTAL REVENUE</b>	<b>5,752,205</b>	<b>5,346,361</b>	<b>6,002,705</b>	<b>6,078,052</b>	
<b>EXPENDITURES</b>					
<b>INSTRUCTION</b>					
- Basic Programs	2,493,778	2,610,393	2,620,864	2,649,837	GEERS
- Added Needs	585,505	634,573	638,707	638,841	
<b>SUPPORT SERVICES</b>					
- Pupil Support	118,580	142,973	141,915	141,915	
- Instructional Staff Support	135,297	147,211	140,580	168,906	GEERS
- General Administration	212,813	231,558	237,708	231,708	
- School Administration	302,515	300,724	277,015	278,219	
- Business Services	151,468	147,676	145,661	153,161	
- Operation and Maintenance	641,310	700,239	713,562	666,562	less utilities/repairs
- Transportation	483,526	489,201	473,992	443,446	less bus repairs/maintenance
- Other Central Support	311,962	318,925	279,533	282,533	
- Community Education	-	950	1,050	1,050	
Other Financing Uses	24,109	26,420	226,420	326,420	transfer
<b>TOTAL EXPENDITURES</b>	<b>5,460,863</b>	<b>5,750,843</b>	<b>5,897,008</b>	<b>5,982,598</b>	
Fund Balance July 1	1,403,125	1,410,310	1,694,467	1,694,467	
Excess Revenue/Expenditures	291,342	(404,482)	105,697	95,455	
Fund Balance June 30	1,694,467	1,005,828	1,800,164	1,789,922	
Assigned for Inventory/Prepays	9,515	15,147	-	-	
Committed for Subsequent Year	404,482	-	-	-	
Assigned for Compensated Absences	100,025	93,901	100,025	100,025	
Assigned for Buses	17,600	17,600	17,600	17,600	
Assigned for Technology	189,000	189,000	189,000	189,000	
Unreserved Fund Balance	973,845	690,180	1,493,539	1,483,297	

# Kaleva Norman Dickson School District

## Food Service Fund - 25

### 2020-21 School Year

*Be it resolved that the Food Service Final Budget for fiscal year 2020-21 be adopted as listed below effective June 21, 2021*

	2019-20 Audited 6/30/2020	2020-21 Opening 6/30/2021	2020-21 Amended 4/12/2021	2020-21 Final 6/21/2021	
<b>REVENUES</b>					
Local	180,454	60,500	97,700	114,700	reclass grant
State	10,800	21,770	25,659	45,460	state breakfast
Federal	472,359	295,500	546,500	530,500	reclass grant
Other Revenues	4,539	3,920	3,920	3,920	
<b>TOTAL REVENUES</b>	<b>668,152</b>	<b>381,690</b>	<b>673,779</b>	<b>694,580</b>	
<b>EXPENDITURES</b>					
Salaries & Benefits	158,159	163,231	170,163	182,391	
Purchased Services	3,779	9,700	9,500	11,500	
Food & Supplies	291,572	186,500	363,000	538,000	spend down plan
Other	6,220	5,000	6,500	7,000	
<b>TOTAL EXPENSES</b>	<b>459,730</b>	<b>364,431</b>	<b>549,163</b>	<b>738,891</b>	
July 1 Fund Balance	108,254	108,254	316,676	316,676	
Excess Revenues / Exp.	208,422	17,259	124,616	(44,311)	
June 30 Fund Balance	316,676	125,513	441,292	272,365	

# Kaleva Norman Dickson School District

Internal Service Fund - 29

2020-21 School Year

*Be it resolved that the Internal Service Final Budget for fiscal year 2020-21 be adopted as listed below effective June 21, 2021*

	2020-21 Final 6/21/2021
REVENUES	
Local	110,000
TOTAL REVENUES	110,000
EXPENDITURES	
Supplies	110,000
TOTAL EXPENSES	110,000
July 1 Fund Balance	-
Excess Revenues / Exp.	-
June 30 Fund Balance	-

## 2021-22 OPENING BUDGET SUMMARY

Student count 530

Down 6 students

Increase \$100 per student

Less one time State and Federal COVID funds

Estimated Defici	(172,926)
Projected Cushion	<u>50,000</u>
Recalculated Deficit	(122,926)
Unreserved Fund Balance	1,361,061

# KALEVA NORMAN DICKSON SCHOOL DISTRICT

## General Education Fund 2021-22 School Year

***Be it resolved that the General Fund Opening Budget for fiscal year 2021-22 be adopted as listed below effective July 1, 2021.***

	2019-20 Audited Budget 6/30/2020	2020-21 Amended Budget 4/12/2021	2020-21 Final Budget 6/21/2021	2021-22 Opening Budget 7/1/2021	
<b>REVENUES</b>					
Local	2,441,285	2,487,866	2,449,295	2,507,246	increase taxes
State	2,907,528	2,736,763	2,801,162	2,622,126	less one time revenue
Federal	260,045	723,076	771,401	514,030	less one time revenue
Incoming Transfers/Other	143,347	55,000	56,884	53,000	
<b>TOTAL REVENUE</b>	<b>5,752,205</b>	<b>6,002,705</b>	<b>6,078,742</b>	<b>5,696,402</b>	
<b>EXPENDITURES</b>					
<b>INSTRUCTION</b>					
- Basic Programs	2,493,778	2,620,864	2,649,836	2,820,760	new teacher, raises
- Added Needs	585,505	638,707	638,841	638,861	
<b>SUPPORT SERVICES</b>					
- Pupil Support	118,580	141,915	141,915	152,351	
- Instructional Staff Support	135,297	140,580	168,906	161,843	
- General Administration	212,813	237,708	231,708	233,834	
- School Administration	302,515	277,015	278,219	277,250	
- Business Services	151,468	145,661	153,161	156,810	
- Operation and Maintenance	641,310	713,562	666,562	660,435	
- Transportation	483,526	473,993	443,446	450,411	
- Other Central Support	311,962	279,533	282,533	289,301	
- Community Education	-	1,050	1,050	1,050	
Other Financing Uses	24,109	226,420	326,420	26,420	transfer in py
<b>TOTAL EXPENDITURES</b>	<b>5,460,863</b>	<b>5,897,008</b>	<b>5,982,598</b>	<b>5,869,327</b>	
Fund Balance July 1	1,403,125	1,694,467	1,694,467	1,790,611	
Excess Revenue/Expenditures	291,342	105,697	96,144	(172,926)	
Fund Balance June 30	1,694,467	1,800,164	1,790,611	1,617,686	
Assigned for Inventory/Prepays	9,515	-	-	-	
Committed for Subsequent Year	404,482	-	-	-	
Assigned for Compensated Absences	100,025	100,025	100,025	100,025	
Assigned for Buses	17,600	17,600	17,600	17,600	
Assigned for Technology	189,000	189,000	189,000	189,000	
Unreserved Fund Balance	973,845	1,493,539	1,483,986	1,311,061	

# Kaleva Norman Dickson School District

## Food Service Fund - 25

### 2021-22 School Year

*Be it resolved that the Food Service Opening Budget for fiscal year 2021-22 be adopted as listed below effective July 1, 2021*

	2019-20 Audited 6/30/2020	2020-21 Amended 4/12/2021	2020-21 Final 6/21/2021	2021-22 Opening 7/1/2021	
<b>REVENUES</b>					
Local	180,454	97,700	114,700	98,700	py grant for van
State	10,800	25,659	45,460	40,494	
Federal	472,359	546,500	530,500	530,500	
Other Revenues	4,539	3,920	3,920	3,920	
<b>TOTAL REVENUES</b>	<b>668,152</b>	<b>673,779</b>	<b>694,580</b>	<b>673,614</b>	
<b>EXPENDITURES</b>					
Salaries & Benefits	158,159	170,163	182,391	176,056	
Purchased Services	3,779	9,500	11,500	11,500	
Food & Supplies	291,572	363,000	538,000	329,000	py spend down plan
Other	6,220	6,500	7,000	7,000	
<b>TOTAL EXPENSES</b>	<b>459,730</b>	<b>549,163</b>	<b>738,891</b>	<b>523,556</b>	
July 1 Fund Balance	108,254	316,676	316,676	272,365	
Excess Revenues / Exp.	208,422	124,616	(44,311)	150,057	
June 30 Fund Balance	316,676	441,292	272,365	422,422	

# Kaleva Norman Dickson School District

Internal Service Fund - 29

2021-22 School Year

*Be it resolved that the Internal Service Opening Budget for fiscal year 2021-22 be adopted as listed below effective July 1, 2021*

	2021-22 Opening 7/1/2021
REVENUES	
Local	110,000
TOTAL REVENUES	110,000
EXPENDITURES	
Supplies	110,000
TOTAL EXPENSES	110,000
July 1 Fund Balance	-
Excess Revenues / Exp.	-
June 30 Fund Balance	-

***KALEVA NORMAN DICKSON SCHOOL DISTRICT  
BOARD OF EDUCATION***

**2021 Tax Rate Request**

As part of the 2021-2022 Budget Hearing process, the KND Board of Education must set the legal and intended tax rate for both the General Fund and its Debt Return Funds.

The non-homestead taxable value for 2021, upon which the 18.0000 mills is levied, totals \$131,839,565. This is a decrease of \$1,833,581 from the 2020 taxable value of \$133,673,146.

Additionally, we will need to levy 4.1500 mills for the debt return which is the same as last year.

The Board of Education must adopt the following millage rates for the 2021 tax levy, as part of the budget adoption process in regular session, following this Public Hearing portion of the agenda:

- For General Fund Operations (Non-homestead millage) 18.0000 Mills
- For all Debt Return Funds, in total 4.1500 Mills

ORIGINAL TO: County Clerk(s)  
COPY TO: Equalization Department(s)  
COPY TO: Each township or city clerk

**2021 Tax Rate Request (This form must be completed and submitted on or before September 30, 2021)**

MILLAGE REQUEST REPORT TO COUNTY BOARD OF COMMISSIONERS

**Carefully read the instructions on page 2.**

This form is issued under authority of MCL Sections 211.24e, 211.34, and 211.34d. Filing is mandatory. Penalty applies.

County(ies) Where the Local Government Unit Levies Taxes <b>Manistee, Lake &amp; Mason Counties</b>	2021 Taxable Value of ALL Properties in the Unit as of 5-24-2021 <b>\$250,054,224</b>
Local Government Unit Requesting Millage Levy <b>Kaleva Norman Dickson School District</b>	For LOCAL School Districts: 2021 Taxable Value excluding Principal Residence, Qualified Agricultural, Qualified Forest, Industrial Personal and Commercial Personal Properties. <b>\$137,053,646</b>

**This form must be completed for each unit of government for which a property tax is levied. Penalty for non-filing is provided under MCL Sec 211.119. The following tax rates have been authorized for levy on the 2021 tax roll.**

(1) Source	(2) Purpose of Millage	(3) Date of Election	(4) Original Millage Authorized by Election Charter, etc.	(5) ** 2020 Millage Rate Permanently Reduced by MCL 211.34d "Headlee"	(6) 2021 Current Year "Headlee" Millage Reduction Fraction	(7) 2021 Millage Rate Permanently Reduced by MCL 211.34d "Headlee"	(8) Sec. 211.34 Truth in Assessing or Equalization Millage Rollback Fraction	(9) Maximum Allowable Millage Levy *	(10) Millage Requested to be Levied July 1	(11) Millage Requested to be Levied Dec. 1	(12) Expiration Date of Millage Authorized
Voted	Non Hmst	3/2016	18.7280	18.6157	0.9877	18.3867	1.0000	18.3867	18.0000	18.0000	2022
Voted	Debt	05/2005	N/A	N/A	N/A	N/A	N/A	N/A	0.8200	0.8200	2024
Voted	Debt	09/1999	N/A	N/A	N/A	N/A	N/A	N/A	2.4500	2.4500	2024
Voted	Debt	11/2019	N/A	N/A	N/A	N/A	N/A	N/A	0.8800	0.8800	2027

Prepared by **Kristina A Mauntler** Telephone Number **(231) 723-1689** Title of Preparer **Director of Finance** Date **06/22/2021**

**CERTIFICATION:** As the representatives for the local government unit named above, we certify that these requested tax levy rates have been reduced, if necessary to comply with the state constitution (Article 9, Section 31), and that the requested levy rates have also been reduced, if necessary to comply with MCL Sections 211.24e, 211.34 and, for LOCAL school districts which levy a Supplemental (Hold Harmless) Millage, 380.1211(3).

<input type="checkbox"/> Clerk	Signature	Print Name	Date
<input checked="" type="checkbox"/> Secretary		<b>Kathleen Fairbanks</b>	<b>06/22/2021</b>
<input type="checkbox"/> Chairperson	Signature	Print Name	Date
<input checked="" type="checkbox"/> President		<b>Karen McIntire</b>	<b>6/22/2021</b>

\* Under Truth in Taxation, MCL Section 211.24e, the governing body may decide to levy a rate which will not exceed the maximum authorized rate allowed in column 9. The requirements of MCL 211.24e must be met prior to levying an operating levy which is larger than the base tax rate but not larger than the rate in column 9.

<b>Local School District Use Only. Complete if requesting millage to be levied. See STC Bulletin 2 of 2021 for instructions on completing this section.</b>	
Total School District Operating Rates to be Levied (HH/Supp and NH Oper ONLY)	Rate
For Principal Residence, Qualified Ag, Qualified Forest and Industrial Personal	<b>0.0000</b>
For Commercial Personal	<b>6.0000</b>
For all Other	<b>18.0000</b>

**\*\* IMPORTANT:** See instructions on page 2 regarding where to find the millage rate used in column (5).