

RESOLUTION FOR ADOPTION BY THE BOARD OF EDUCATION  
OF GAYLORD COMMUNITY SCHOOLS  
PRELIMINARY 2022-2023 GENERAL FUND, FOOD SERVICE, DEBT, SINKING,  
STUDENT ACTIVITY AND GREEN FUND BUDGETS

RESOLVED, that this resolution shall be the budgetary policy statement of the Board of Education of the Gaylord Community Schools. A resolution to define the fiscal year, name and define the powers and duties of the District's fiscal officer.

RESOLVED, that the Superintendent of the Gaylord Community Schools shall be named the District's fiscal officer and shall perform the duties of the District's fiscal officer enumerated in this resolution.

RESOLVED, that the fiscal officer is required by ACT 621 to prepare the required budgets and submit these to the Board of Education. It is assumed that the fiscal officer may delegate these duties to others while retaining the responsibility.

RESOLVED, that the fiscal officer shall prescribe forms to be used by administrators in submitting their budget estimates and any regulations he may deem necessary for the guidance of the administrators preparing their budget estimates.

RESOLVED, that the fiscal officer shall annually provide a statement of those factors which will condition the availability of the pattern of expenditures.

BE IT RESOLVED, that the total revenues, and unappropriated fund balance estimated to be available for appropriations in the **General Fund** of Gaylord Community Schools for fiscal year 2022-2023 which includes **5.9388 mills** of ad valorem taxes to be levied on commercial personal property, **17.9388 mills** of ad valorem taxes to be levied on non-homestead and non-qualified agricultural property to be used for operating purposes as follows:

	ACTUAL	FINAL	ORIGINAL
	20/21	21/22 BUDGET	22/23 BUDGET
11 GENERAL FUND			
Beginning/EST Fund Balance	5,730,052	6,867,043	7,052,553
100 Local Revenue	11,200,505	11,761,225	11,761,225
300 State Revenue	18,367,516	19,354,768	20,463,467
400 Federal Revenue	2,789,227	5,387,909	3,189,614
500 Incoming Transfers	1,003,830	985,487	985,487
600 Fund Modifications	95,739	95,000	95,000
11 GENERAL FUND	33,456,817	37,584,389	36,494,793
Available to Appropriate	39,186,869	44,451,432	43,547,346

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BE IT FURTHER RESOLVED, that \$36,208,853 of the \$43,547,346 available to appropriate in the general fund is hereby appropriated in the amounts and for the purposes set forth below:

	ACTUAL 20/21	FINAL 21/22 BUDGET	ORIGINAL 22/23 BUDGET
110 Basic Program	17,160,657	18,813,856	19,115,212
120 Added Needs	4,840,062	5,896,416	5,997,496
210 Pupil-Support Services	1,028,919	1,168,895	1,190,708
220 Staff-Support Services	937,293	1,619,566	645,753
230 General Admi-Support Serv	475,946	576,970	576,970
240 School Admin-Support Serv	1,908,518	2,089,407	2,158,630
250 Business-Support Services	472,519	480,685	480,685
260 Operations & Maintenance	2,684,116	2,927,030	2,599,130
270 Pupil Transportation	1,052,905	1,345,176	1,285,680
280 Central-Support Services	804,510	841,973	813,345
290 Other-Support Services	645,275	963,740	965,240
310 Community Services Direct	7,233	11,925	11,925
330 Community Activities	-	5,952	5,952
350 Custody & Care Of Child	187,028	551,881	256,720
360 Welfare Activities	-	1,750	1,750
370 Non-Public School Pupils	47,843	27,507	27,507
410 Payments Other Schls-MI	10,000	10,000	10,000
450 Facilities Acquisition	675	11,500	11,500
490 Prior Period Adjustments	-	-	-
600 Fund Modifications	56,255	54,650	54,650
<b>TOTAL EXPENDITURES</b>	<b>32,319,754</b>	<b>37,398,879</b>	<b>36,208,853</b>
Ending/EST Ending Fund Balance	6,867,043	7,052,553	<b>7,338,493</b>

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BE IT FURTHER RESOLVED, that the total revenues and unappropriated fund balance estimated to be available for appropriations in the **School Lunch Fund** of Gaylord Community Schools for fiscal year 2022-2023 be adopted as follows:

	ACTUAL	FINAL	ORIGINAL
	20/21	21/22 BUDGET	22/23 BUDGET
25 FOOD SERVICE			
Beginning/EST Fund Balance	637,791	803,038	569,348
100 Local Revenue	207,088	275,700	275,700
300 State Revenue	74,805	131,009	131,009
400 Federal Revenue	1,744,450	1,589,685	1,589,685
600 Fund Modifications	15,280	20,000	20,000
25 FOOD SERVICE	2,041,623	2,016,394	2,016,394
Available to Appropriate	2,679,414	2,819,432	2,585,742

BE IT FURTHER RESOLVED, that \$2,159,868 of the \$2,585,742 available to appropriate in the School Lunch Fund is hereby appropriated in the amounts and for the purposes set forth below:

	ACTUAL	FINAL	ORIGINAL
	20/21	21/22 BUDGET	22/23 BUDGET
25 FOOD SERVICE			
290 Other-Support Service	1,780,625	2,155,084	2,064,868
600 Fund Modifications	95,739	95,000	95,000
25 FOOD SERVICE	1,876,364	2,250,084	2,159,868
Ending/EST Fund Balance	803,038	569,348	425,874

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BE IT FURTHER RESOLVED, that the total revenues and unappropriated fund balance estimated to be available for appropriations in the **combined Debt Funds** of Gaylord Community Schools for fiscal year 2022-2023 be adopted as follows:

	ACTUAL	FINAL	ORIGINAL
	20/21	21/22 BUDGET	22/23 BUDGET
DEBT FUND			
Beginning/EST Fund Balance	342,546	323,589	299,836
100 Local Revenue	3,077,157	3,247	3,247
300 State Revenue	0	0	0
DEBT FUND	3,077,157	3,247	3,247
Available to Appropriate	3,419,703	326,836	303,083

BE IT FURTHER RESOLVED, that \$27,000 of the \$303,083 available to appropriate in the Debt Funds is hereby appropriated in the amounts and for the purposes set forth below:

	ACTUAL	FINAL	ORIGINAL
	20/21	21/22 BUDGET	22/23 BUDGET
DEBT FUND			
250 Business-Support Services	33,381	27,000	27,000
510 Debt Service - Long Term	3,062,733	-	-
DEBT FUND	3,096,114	27,000	27,000
Ending/EST Fund Balance	323,589	299,836	276,083

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BE IT FURTHER RESOLVED, that the total revenues and unappropriated fund balance estimated to be available for appropriations in the **Sinking Fund** of Gaylord Community Schools for fiscal year 2022-2023 be adopted as follows:

	ACTUAL	FINAL	ORIGINAL
41 SINKING FUND	20/21	21/22 BUDGET	22/23 BUDGET
Beginning/EST Fund Balance	702,770	1,288,044	783,884
100 Local Revenue	1,526,362	1,512,640	1,512,640
41 SINKING FUND	1,526,362	1,512,640	1,512,640
Available to Appropriate	2,229,132	2,800,684	2,296,524

BE IT FURTHER RESOLVED, that \$1,498,550 of the \$2,296,524 available to appropriate in the Sinking Fund is hereby appropriated in the amounts and for the purposes set forth below:

41 SINKING FUND	ACTUAL	FINAL	ORIGINAL
	20/21	21/22 BUDGET	22/23 BUDGET
220 Staff-Support Services	-	470,000	625,000
250 Business-Support Services	14,731	18,550	18,550
260 Operations & Maintenance	-	-	-
280 Central-Support Services	3,911	32,000	-
450 Facilities Acquisition	922,446	1,496,250	855,000
41 SINKING FUND	941,088	2,016,800	1,498,550
Ending/EST Fund Balance	1,288,044	<b>783,884</b>	<b>797,974</b>

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BE IT FURTHER RESOLVED, that the total revenues and unappropriated fund balance estimated to be available for appropriations in the **Green Fund** of Gaylord Community Schools for fiscal year 2022-2023 be adopted as follows:

	ACTUAL	FINAL	ORIGINAL
	20/21	21/22 BUDGET	22/23 BUDGET
42 GREEN FUND			
Beginning/EST Fund Balance	44,186	57,111	69,761
100 Local Revenue	0	0	0
500 Incoming Transfers	0	0	0
600 Fund Modifications	40,975	34,650	23,650
42 GREEN FUND	40,975	34,650	23,650
Available to Appropriate	85,161	91,761	93,411

BE IT FURTHER RESOLVED, that \$1,000 of the \$93,411 available to appropriate in the Green Fund is hereby appropriated in the amounts and for the purposes set forth below:

	ACTUAL	FINAL	ORIGINAL
	20/21	21/22 BUDGET	22/23 BUDGET
42 GREEN FUND			
250 Business-Support Services	-	-	-
260 Operations & Maintenance	-	-	-
450 Facilities Acquisition	-	-	1,000
510 Debt Service	28,050	22,000	-
42 GREEN FUND	28,050	22,000	1,000
Ending/EST Fund Balance	57,111	<b>69,761</b>	<b>92,411</b>

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BE IT FURTHER RESOLVED, that the total revenues and unappropriated fund balance estimated to be available for appropriations in the **Student Activity Fund** of Gaylord Community Schools for fiscal year 2022-2023 be adopted as follows:

	ACTUAL	FINAL	ORIGINAL
	20/21	21/22 BUDGET	22/23 BUDGET
29 STUDENT ACTIVITY FUND			
Beginning/EST Fund Balance	0	554,155	539,155
100 Local Revenue	169,941	330,000	330,000
500 Incoming Transfers	527,188	0	0
600 Fund Modifications	0	0	0
42 GREEN FUND	697,129	330,000	330,000
Available to Appropriate	697,129	884,155	869,155

BE IT FURTHER RESOLVED, that \$345,000 of the \$869,155 available to appropriate in the Green Fund is hereby appropriated in the amounts and for the purposes set forth below:

	ACTUAL	FINAL	ORIGINAL
	20/21	21/22 BUDGET	22/23 BUDGET
29 STUDENT ACTIVITY FUND			
290 Other-Support Services	142,974	345,000	345,000
29 STUDENT ACTIVITY FUND	142,974	345,000	345,000
Ending/EST Fund Balance	554,155	539,155	524,155

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BE IT FURTHER RESOLVED, that no Board of Education member or employee of the school district shall expend any funds or obligate the expenditure of any funds except pursuant to appropriations made by the Board of Education and in keeping with the budgetary policy statement hitherto adopted by the Board.

BE IT FURTHER RESOLVED, that the Superintendent is hereby charged with general supervision of the execution of the budget adopted by the Board and shall hold the building principals and others responsible for performance for their responsibilities within the amounts appropriated by the Board of Education and in keeping with the budgetary policy statement hitherto adopted by the Board;

BE IT FURTHER RESOLVED, all further resolutions and parts of resolutions insofar as they are in conflict with this resolution be in the same are hereby rescinded.

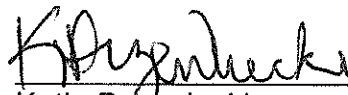
THEREFORE, BE IT RESOLVED THAT:

The Board shall adopt this appropriation resolution at a regular meeting to be held on June 13, 2022 at 7:00 p.m. in the Board Room located at 615 S Elm, Gaylord, MI 49735.

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Ayes: Jeff Wieber, Jeff Gorno, Katie Drzewiecki, Sam Gapsinski, Brad Bensinger,  
James Vanderveer, Mike Fessler

Nays: 0



Katie Drzewiecki  
Secretary, Board of Education

The undersigned duly qualified and acting Secretary of the Board of Education of Gaylord Community Schools, Otsego County, Michigan, hereby certifies that the foregoing is a true and complete copy of a resolution adopted by the Board at a regular meeting held on June 13, 2022 the original of which resolution is a part of the Board's minutes and further certifies that notice of the meeting was given to the public under the Open Meetings Act, 1976 PA 267 as amended.



Katie Drzewiecki  
Secretary, Board of Education