

RESOLUTION FOR ADOPTION BY THE BOARD OF EDUCATION
OF GAYLORD COMMUNITY SCHOOLS
AMENDMENT #2 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 21/22	ORIGINAL 22/23 BUDGET	AMENDMENT 22/23 BUDGET
11 GENERAL FUND			
Beginning/EST Fund Balance	6,867,043	7,052,553	8,658,463
100 Local Revenue	11,976,096	11,761,225	12,577,000
300 State Revenue	19,494,787	20,463,467	22,885,133
400 Federal Revenue	5,240,357	3,189,614	2,975,701
500 Incoming Transfers	1,001,913	985,487	1,103,434
600 Fund Modifications	79,684	95,000	95,000
11 GENERAL FUND	37,792,837	36,494,793	39,636,268
Available to Appropriate	44,659,880	43,547,346	48,294,731

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BE IT FURTHER RESOLVED, that \$37,339,050 of the \$48,294,731 available to appropriate in the general fund is hereby appropriated in the amounts and for the purposes set forth below:

	ACTUAL 21/22	ORIGINAL 22/23 BUDGET	AMENDMENT 22/23 BUDGET
110 Basic Program	18,569,950	19,115,212	17,805,111
120 Added Needs	5,768,564	5,997,496	6,098,484
210 Pupil-Support Services	1,195,215	1,190,708	1,510,726
220 Staff-Support Services	1,124,409	645,753	701,859
230 General Admi-Support Serv	564,067	576,970	603,540
240 School Admin-Support Serv	2,079,943	2,158,630	2,161,561
250 Business-Support Services	559,211	480,685	557,655
260 Operations & Maintenance	2,632,150	2,599,130	4,034,108
270 Pupil Transportation	1,313,751	1,285,680	1,529,630
280 Central-Support Services	818,706	813,345	865,840
290 Other-Support Services	995,864	965,240	801,460
310 Community Services Direct	13,777	11,925	19,705
330 Community Activities	440	5,952	5,952
350 Custody & Care Of Child	286,020	256,720	384,782
360 Welfare Activities	-	1,750	1,750
370 Non-Public School Pupils	9,272	27,507	40,256
410 Payments Other Schls-MI	10,000	10,000	10,000
450 Facilities Acquisition	10,388	11,500	160,100
490 Prior Period Adjustments	198	-	-
600 Fund Modifications	49,586	54,650	46,531
TOTAL EXPENDITURES	36,001,511	36,208,853	37,339,050
Ending/EST Ending Fund Balance	8,658,463	7,052,553	10,955,681

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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 21/22	ORIGINAL 22/23 BUDGET	AMENDMENT 22/23 BUDGET
25 FOOD SERVICE			
Beginning/EST Fund Balance	803,038	569,348	1,084,837
100 Local Revenue	300,976	275,700	519,000
300 State Revenue	101,666	131,009	54,613
400 Federal Revenue	1,937,477	1,589,685	628,100
600 Fund Modifications	14,936	20,000	20,000
25 FOOD SERVICE	2,355,055	2,016,394	1,221,713
Available to Appropriate	3,158,093	2,585,742	2,306,550

BE IT FURTHER RESOLVED, that \$2,023,720 of the \$2,306,550 available to appropriate in the School Lunch Fund is hereby appropriated in the amounts and for the purposes set forth below:

	ACTUAL 21/22	ORIGINAL 22/23 BUDGET	AMENDMENT 22/23 BUDGET
25 FOOD SERVICE			
290 Other-Support Service	1,993,572	2,064,868	1,928,720
600 Fund Modifications	79,684	95,000	95,000
25 FOOD SERVICE	2,073,256	2,159,868	2,023,720
Ending/EST Fund Balance	1,084,837	425,874	282,830

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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	ORIGINAL	AMENDMENT
	21/22	22/23 BUDGET	22/23 BUDGET
DEBT FUND			
Beginning/EST Fund Balance	323,589	299,836	0
100 Local Revenue	3,382	3,247	0
300 State Revenue	0	0	0
DEBT FUND	3,382	3,247	0
Available to Appropriate	326,971	303,083	0

BE IT FURTHER RESOLVED, that \$0 of the \$0 available to appropriate in the Debt Funds is hereby appropriated in the amounts and for the purposes set forth below:

	ACTUAL	ORIGINAL	AMENDMENT
	21/22	22/23 BUDGET	22/23 BUDGET
DEBT FUND			
250 Business-Support Services	28,540	27,000	-
510 Debt Service - Long Term	-	-	-
DEBT FUND	28,540	27,000	-
Ending/EST Fund Balance	298,431	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 21/22	ORIGINAL 22/23 BUDGET	AMENDMENT 22/23 BUDGET
41 SINKING FUND			
Beginning/EST Fund Balance	1,288,044	783,884	720,348
100 Local Revenue	1,582,118	1,512,640	1,635,670
41 SINKING FUND	1,582,118	1,512,640	1,635,670
Available to Appropriate	2,870,162	2,296,524	2,356,018

BE IT FURTHER RESOLVED, that \$1,717,520 of the \$2,356,018 available to appropriate in the Sinking Fund is hereby appropriated in the amounts and for the purposes set forth below:

	ACTUAL 21/22	ORIGINAL 22/23 BUDGET	AMENDMENT 22/23 BUDGET
41 SINKING FUND			
220 Staff-Support Services	675,479	625,000	600,000
250 Business-Support Services	16,795	18,550	18,520
260 Operations & Maintenance	-	-	-
280 Central-Support Services	60,677	-	40,000
450 Facilities Acquisition	1,396,863	855,000	1,059,000
41 SINKING FUND	2,149,814	1,498,550	1,717,520
Ending/EST Fund Balance	720,348	797,974	638,498

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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	ORIGINAL	AMENDMENT
	21/22	22/23 BUDGET	22/23 BUDGET
42 GREEN FUND			
Beginning/EST Fund Balance	57,111	69,761	73,594
100 Local Revenue	0	0	0
500 Incoming Transfers	0	0	0
600 Fund Modifications	34,650	23,650	23,650
42 GREEN FUND	34,650	23,650	23,650
Available to Appropriate	91,761	93,411	97,244

BE IT FURTHER RESOLVED, that \$1,000 of the \$97,244 available to appropriate in the Green Fund is hereby appropriated in the amounts and for the purposes set forth below:

	ACTUAL	ORIGINAL	AMENDMENT
	21/22	22/23 BUDGET	22/23 BUDGET
42 GREEN FUND			
250 Business-Support Services	-	-	-
260 Operations & Maintenance	-	-	-
450 Facilities Acquisition	-	1,000	1,000
510 Debt Service	18,167	-	-
42 GREEN FUND	18,167	1,000	1,000
Ending/EST Fund Balance	73,594	92,411	96,244

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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	ORIGINAL	AMENDMENT
	21/22	22/23 BUDGET	22/23 BUDGET
29 STUDENT ACTIVITY FUND			
Beginning/EST Fund Balance	554,155	539,155	540,719
100 Local Revenue	397,205	330,000	400,000
500 Incoming Transfers	0	0	0
600 Fund Modifications	0	0	0
42 GREEN FUND	397,205	330,000	400,000
Available to Appropriate	951,360	869,155	940,719

BE IT FURTHER RESOLVED, that \$400,000 of the \$940,719 available to appropriate in the Student Activity Fund is hereby appropriated in the amounts and for the purposes set forth below:

	ACTUAL	ORIGINAL	AMENDMENT
	21/22	22/23 BUDGET	22/23 BUDGET
29 STUDENT ACTIVITY FUND			
290 Other-Support Services	410,641	345,000	400,000
29 STUDENT ACTIVITY FUND	410,641	345,000	400,000
Ending/EST Fund Balance	540,719	524,155	540,719

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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;

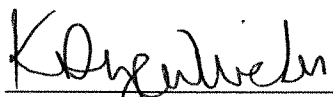
BE IT FURTHER RESOLVED, all further resolutions and parts of resolutions insofar as they are in conflict with this resolution be in the same are hereby rescinded.

THEREFORE, BE IT RESOLVED THAT:

The Board shall adopt this appropriation resolution at a regular meeting to be held on June 12, 2023 at 6:00 p.m. in the Board Room located at 615 S Elm, Gaylord, MI 49735.

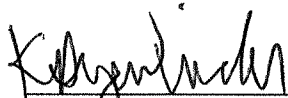
Ayes: (5) Jeff Wieber, Jeff Garno, Rachel Davis, James Vanderveer, Kara Visser-Rabel

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 12, 2023 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