

RESOLUTION FOR ADOPTION BY THE BOARD OF EDUCATION
OF GAYLORD COMMUNITY SCHOOLS
PRELIMINARY 2023-2024 GENERAL FUND, FOOD SERVICE, 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 2023-2024 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	FINAL 22/23 BUDGET	ORIGINAL 23/24 BUDGET
11 GENERAL FUND			
Beginning/EST Fund Balance	6,867,043	8,658,463	10,955,681
100 Local Revenue	11,976,096	12,577,000	12,577,000
300 State Revenue	19,494,787	22,885,133	23,274,460
400 Federal Revenue	5,240,357	2,975,701	820,591
500 Incoming Transfers	1,001,913	1,103,434	1,103,434
600 Fund Modifications	79,684	95,000	95,000
11 GENERAL FUND	37,792,837	39,636,268	37,870,485
Available to Appropriate	44,659,880	48,294,731	48,826,166

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BE IT FURTHER RESOLVED, that \$36,812,765 of the \$48,826,166 available to appropriate in the general fund is hereby appropriated in the amounts and for the purposes set forth below:

	ACTUAL 21/22	FINAL 22/23 BUDGET	ORIGINAL 23/24 BUDGET
110 Basic Program	18,569,950	17,805,111	17,942,010
120 Added Needs	5,768,564	6,098,484	6,024,675
210 Pupil-Support Services	1,195,215	1,510,726	1,516,764
220 Staff-Support Services	1,124,409	701,859	701,859
230 General Admi-Support Serv	564,067	603,540	603,540
240 School Admin-Support Serv	2,079,943	2,161,561	2,179,084
250 Business-Support Services	559,211	557,655	557,655
260 Operations & Maintenance	2,632,150	4,034,108	3,584,954
270 Pupil Transportation	1,313,751	1,529,630	1,529,630
280 Central-Support Services	818,706	865,840	865,840
290 Other-Support Services	995,864	801,460	801,460
310 Community Services Direct	13,777	19,705	19,705
330 Community Activities	440	5,952	5,952
350 Custody & Care Of Child	286,020	384,782	221,000
360 Welfare Activities	-	1,750	1,750
370 Non-Public School Pupils	9,272	40,256	40,256
410 Payments Other Schls-MI	10,000	10,000	10,000
450 Facilities Acquisition	10,388	160,100	160,100
490 Prior Period Adjustments	198	-	-
600 Fund Modifications	49,586	46,531	46,531
TOTAL EXPENDITURES	36,001,511	37,339,050	36,812,765
Ending/EST Ending Fund Balance	8,658,463	10,955,681	12,013,401

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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 2023-2024 be adopted as follows:

	ACTUAL	FINAL	ORIGINAL
	21/22	22/23 BUDGET	23/24 BUDGET
25 FOOD SERVICE			
Beginning/EST Fund Balance	803,038	1,084,837	282,830
100 Local Revenue	300,976	519,000	533,000
300 State Revenue	101,666	54,613	54,613
400 Federal Revenue	1,937,477	628,100	953,100
600 Fund Modifications	14,936	20,000	20,000
25 FOOD SERVICE	2,355,055	1,221,713	1,560,713
Available to Appropriate	3,158,093	2,306,550	1,843,543

BE IT FURTHER RESOLVED, that \$1,789,170 of the \$1,843,543 available to appropriate in the School Lunch Fund is hereby appropriated in the amounts and for the purposes set forth below:

	ACTUAL	FINAL	ORIGINAL
	21/22	22/23 BUDGET	23/24 BUDGET
25 FOOD SERVICE			
290 Other-Support Service	1,993,572	1,928,720	1,694,170
600 Fund Modifications	79,684	95,000	95,000
25 FOOD SERVICE	2,073,256	2,023,720	1,789,170
Ending/EST Fund Balance	1,084,837	282,830	54,373

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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 2023-2024 be adopted as follows:

	ACTUAL	FINAL	ORIGINAL
	21/22	22/23 BUDGET	23/24 BUDGET
41 SINKING FUND			
Beginning/EST Fund Balance	1,288,044	720,348	638,498
100 Local Revenue	1,582,118	1,635,670	1,635,670
41 SINKING FUND	1,582,118	1,635,670	1,635,670
Available to Appropriate	2,870,162	2,356,018	2,274,168

BE IT FURTHER RESOLVED, that \$1,617,520 of the \$2,274,168 available to appropriate in the Sinking Fund is hereby appropriated in the amounts and for the purposes set forth below:

	ACTUAL	FINAL	ORIGINAL
	21/22	22/23 BUDGET	23/24 BUDGET
41 SINKING FUND			
220 Staff-Support Services	675,479	600,000	500,000
250 Business-Support Services	16,795	18,550	18,520
260 Operations & Maintenance	-	-	-
280 Central-Support Services	60,677	40,000	40,000
450 Facilities Acquisition	1,396,863	1,059,000	1,059,000
41 SINKING FUND	2,149,814	1,717,520	1,617,520
Ending/EST Fund Balance	720,348	638,498	656,648

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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 2023-2024 be adopted as follows:

	ACTUAL	FINAL	ORIGINAL
	21/22	22/23 BUDGET	23/24 BUDGET
42 GREEN FUND			
Beginning/EST Fund Balance	57,111	73,594	96,244
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	97,244	119,894

BE IT FURTHER RESOLVED, that \$500 of the \$119,894 available to appropriate in the Green Fund is hereby appropriated in the amounts and for the purposes set forth below:

	ACTUAL	FINAL	ORIGINAL
	21/22	22/23 BUDGET	23/24 BUDGET
42 GREEN FUND			
250 Business-Support Services	-	-	-
260 Operations & Maintenance	-	-	-
450 Facilities Acquisition	-	1,000	500
510 Debt Service	18,167	-	-
42 GREEN FUND	18,167	1,000	500
Ending/EST Fund Balance	73,594	96,244	119,394

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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 2023-2024 be adopted as follows:

	ACTUAL	FINAL	ORIGINAL
	21/22	22/23 BUDGET	23/24 BUDGET
29 STUDENT ACTIVITY FUND			
Beginning/EST Fund Balance	554,155	540,719	540,719
100 Local Revenue	397,205	400,000	400,000
500 Incoming Transfers	0	0	0
600 Fund Modifications	0	0	0
42 GREEN FUND	397,205	400,000	400,000
Available to Appropriate	951,360	940,719	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	FINAL	ORIGINAL
	21/22	22/23 BUDGET	23/24 BUDGET
290 Other-Support Services	410,641	400,000	400,000
29 STUDENT ACTIVITY FUND	410,641	400,000	400,000
Ending/EST Fund Balance	540,719	540,719	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;

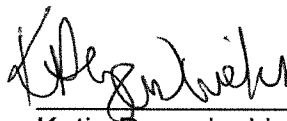
BE IT FURTHER RESOLVED, all further resolutions and parts of resolutions insofar as they are in conflict with this resolution be in the same are hereby rescinded.

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.

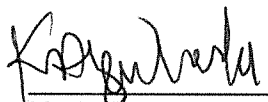
Ayes: (5) Jeff Wieber, Jeff Gurno, Rachel Davis, James Vanderveer, Kari Visser-Robel

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

