

RESOLUTION FOR ADOPTION BY THE BOARD OF EDUCATION
OF GAYLORD COMMUNITY SCHOOLS
AMENDMENT #1 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 22/23	ORIGINAL 23/24 BUDGET	AMENDMENT 23/24 BUDGET
11 GENERAL FUND			
Beginning/EST Fund Balance	8,658,463	10,955,681	9,144,884
100 Local Revenue	12,737,895	12,577,000	12,565,270
300 State Revenue	22,961,900	23,274,460	22,743,960
400 Federal Revenue	2,911,153	820,591	874,874
500 Incoming Transfers	1,133,668	1,103,434	1,250,184
600 Fund Modifications	362,555	95,000	65,000
11 GENERAL FUND	40,107,171	37,870,485	37,499,288
Available to Appropriate	48,765,634	48,826,166	46,644,172

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BE IT FURTHER RESOLVED, that \$38,328,881 of the \$46,644,172 available to appropriate in the general fund is hereby appropriated in the amounts and for the purposes set forth below:

	ACTUAL 22/23	ORIGINAL 23/24 BUDGET	AMENDMENT 23/24 BUDGET
110 Basic Program	19,625,450	17,942,010	17,960,517
120 Added Needs	6,322,704	6,024,675	6,506,141
210 Pupil-Support Services	1,571,708	1,516,764	1,439,471
220 Staff-Support Services	736,481	701,859	821,547
230 General Admi-Support Serv	654,623	603,540	627,890
240 School Admin-Support Serv	2,337,456	2,179,084	2,228,570
250 Business-Support Services	586,403	557,655	573,435
260 Operations & Maintenance	3,796,594	3,584,954	3,925,280
270 Pupil Transportation	1,608,349	1,529,630	2,063,920
280 Central-Support Services	910,937	865,840	914,475
290 Other-Support Services	858,968	801,460	861,542
310 Community Services Direct	21,516	19,705	18,965
330 Community Activities	4,054	5,952	5,598
350 Custody & Care Of Child	349,802	221,000	284,515
360 Welfare Activities	-	1,750	2,000
370 Non-Public School Pupils	36,563	40,256	31,265
410 Payments Other Schls-MI	10,000	10,000	10,000
450 Facilities Acquisition	146,950	160,100	10,100
490 Prior Period Adjustments	100	-	-
600 Fund Modifications	42,193	46,531	43,650
TOTAL EXPENDITURES	39,620,851	36,812,765	38,328,881
Ending/EST Ending Fund Balance	9,144,884	12,013,401	8,315,291

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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	ORIGINAL	AMENDMENT
25 FOOD SERVICE	22/23	22/23 BUDGET	23/24 BUDGET
Beginning/EST Fund Balance	1,084,837	282,830	629,404
100 Local Revenue	533,592	533,000	176,600
300 State Revenue	64,257	54,613	230,156
400 Federal Revenue	857,870	953,100	1,443,832
600 Fund Modifications	18,543	20,000	20,000
25 FOOD SERVICE	1,474,262	1,560,713	1,870,588
Available to Appropriate	2,559,099	1,843,543	2,499,992

BE IT FURTHER RESOLVED, that \$2,222,805 of the \$2,499,992 available to appropriate in the School Lunch Fund is hereby appropriated in the amounts and for the purposes set forth below:

	ACTUAL	ORIGINAL	AMENDMENT
25 FOOD SERVICE	22/23	23/24 BUDGET	23/24 BUDGET
290 Other-Support Service	1,865,571	1,694,170	2,157,805
600 Fund Modifications	64,125	95,000	65,000
25 FOOD SERVICE	1,929,696	1,789,170	2,222,805
Ending/EST Fund Balance	629,404	54,373	277,187

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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 22/23	ORIGINAL 23/24 BUDGET	AMENDMENT 23/24 BUDGET
41 SINKING FUND			
Beginning/EST Fund Balance	720,348	638,498	1,335,420
100 Local Revenue	1,664,715	1,635,670	1,635,970
400 Federal Revenue	114,705	0	25,000
41 SINKING FUND	1,779,420	1,635,670	1,660,970
Available to Appropriate	2,499,768	2,274,168	2,996,390

BE IT FURTHER RESOLVED, that \$2,002,520 of the \$2,996,390 available to appropriate in the Sinking Fund is hereby appropriated in the amounts and for the purposes set forth below:

	ACTUAL 22/23	ORIGINAL 23/24 BUDGET	AMENDMENT 23/24 BUDGET
41 SINKING FUND			
220 Staff-Support Services	269,149	500,000	450,000
250 Business-Support Services	8,800	18,520	11,520
260 Operations & Maintenance	-	-	-
280 Central-Support Services	184,731	40,000	80,000
450 Facilities Acquisition	701,667	1,059,000	1,461,000
41 SINKING FUND	1,164,347	1,617,520	2,002,520
Ending/EST Fund Balance	1,335,420	638,498	993,870

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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	ORIGINAL	AMENDMENT
	22/23	23/24 BUDGET	23/24 BUDGET
42 GREEN FUND			
Beginning/EST Fund Balance	73,594	96,244	97,244
100 Local Revenue	0	0	0
500 Incoming Transfers	0	0	0
600 Fund Modifications	23,650	23,650	23,650
42 GREEN FUND	23,650	23,650	23,650
Available to Appropriate	97,244	119,894	120,894

BE IT FURTHER RESOLVED, that \$500 of the \$120,894 available to appropriate in the Green Fund is hereby appropriated in the amounts and for the purposes set forth below:

	ACTUAL	ORIGINAL	AMENDMENT
	22/23	23/24 BUDGET	23/24 BUDGET
42 GREEN FUND			
250 Business-Support Services	-	-	-
260 Operations & Maintenance	-	-	-
450 Facilities Acquisition	-	500	500
510 Debt Service	-	-	-
42 GREEN FUND	-	500	500
Ending/EST Fund Balance	97,244	119,394	120,394

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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	ORIGINAL	AMENDMENT
	22/23	23/24 BUDGET	23/24 BUDGET
29 STUDENT ACTIVITY FUND			
Beginning/EST Fund Balance	540,719	540,719	513,609
100 Local Revenue	533,739	400,000	550,000
500 Incoming Transfers	0	0	0
600 Fund Modifications	0	0	0
42 GREEN FUND	533,739	400,000	550,000
Available to Appropriate	1,074,458	940,719	1,063,609

BE IT FURTHER RESOLVED, that \$550,000 of the \$1,063,609 available to appropriate in the Student Activity Fund is hereby appropriated in the amounts and for the purposes set forth below:

	ACTUAL	ORIGINAL	AMENDMENT
	22/23	23/24 BUDGET	23/24 BUDGET
29 STUDENT ACTIVITY FUND			
290 Other-Support Services	560,849	400,000	550,000
29 STUDENT ACTIVITY FUND	560,849	400,000	550,000
Ending/EST Fund Balance	513,609	540,719	513,609

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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 March 11, 2024 at 6:00 p.m. in the Board Room located at 615 S Elm, Gaylord, MI 49735.

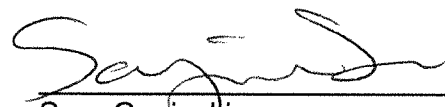
Ayes: Jeff Wieber, James Vanderveer, Rachel Davis, Katie Drzewiecki,
Sara Gapinski & Kari Visser - Robel.

Nays:



Sara Gapinski
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 March 11, 2024 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.



Sara Gapinski
Secretary, Board of Education