

RESOLUTION FOR ADOPTION BY THE BOARD OF EDUCATION
OF GAYLORD COMMUNITY SCHOOLS
AMENDMENT #2 2023-2024 GENERAL FUND, FOOD SERVICE, SINKING,
STUDENT ACTVITY 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 | ORIGINAL | AMENDMENT |
|----------------------------|------------|--------------|--------------|
| 11 GENERAL FUND | 22/23 | 23/24 BUDGET | 23/24 BUDGET |
| Beginning/EST Fund Balance | 8,658,463 | 10,955,681 | 9,144,884 |
| 100 Local Revenue | 12,737,895 | 12,577,000 | 13,213,050 |
| 300 State Revenue | 22,961,900 | 23,274,460 | 23,456,135 |
| 400 Federal Revenue | 2,911,153 | 820,591 | 989,939 |
| 500 Incoming Transfers | 1,133,668 | 1,103,434 | 1,531,186 |
| 600 Fund Modifications | 362,555 | 95,000 | 65,000 |
| 11 GENERAL FUND | 40,107,171 | 37,870,485 | 39,255,310 |
| Available to Appropriate | 48,765,634 | 48,826,166 | 48,400,194 |

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BE IT FURTHER RESOLVED, that \$39,996,048 of the \$48,400,194 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 | 18,529,812 |
| 120 Added Needs | 6,322,704 | 6,024,675 | 7,143,397 |
| 210 Pupil-Support Services | 1,571,708 | 1,516,764 | 1,545,354 |
| 220 Staff-Support Services | 736,481 | 701,859 | 825,827 |
| 230 General Admi-Support Serv | 654,623 | 603,540 | 626,950 |
| 240 School Admin-Support Serv | 2,337,456 | 2,179,084 | 2,273,940 |
| 250 Business-Support Services | 586,403 | 557,655 | 844,415 |
| 260 Operations & Maintenance | 3,796,594 | 3,584,954 | 3,952,415 |
| 270 Pupil Transportation | 1,608,349 | 1,529,630 | 1,843,760 |
| 280 Central-Support Services | 910,937 | 865,840 | 970,415 |
| 290 Other-Support Services | 858,968 | 801,460 | 842,277 |
| 310 Community Services Direct | 21,516 | 19,705 | 21,315 |
| 330 Community Activities | 4,054 | 5,952 | 5,598 |
| 350 Custody & Care Of Child | 349,802 | 221,000 | 422,705 |
| 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 | - | - |
| 500 Other Funding Uses | - | - | 50,853 |
| 600 Fund Modifications | 42,193 | 46,531 | 43,650 |
| TOTAL EXPENDITURES | 39,620,851 | 36,812,765 | 39,996,048 |
| Ending/EST Ending Fund Balance | 9,144,884 | 12,013,401 | 8,404,146 |

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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 22/23 | ORIGINAL 22/23 BUDGET | AMENDMENT 23/24 BUDGET |
|----------------------------|-----------------|--------------------------|---------------------------|
| 25 FOOD SERVICE | | | |
| Beginning/EST Fund Balance | 1,084,837 | 282,830 | 629,404 |
| 100 Local Revenue | 533,592 | 533,000 | 183,200 |
| 300 State Revenue | 64,257 | 54,613 | 397,910 |
| 400 Federal Revenue | 857,870 | 953,100 | 1,427,700 |
| 600 Fund Modifications | 18,543 | 20,000 | 16,000 |
| 25 FOOD SERVICE | 1,474,262 | 1,560,713 | 2,024,810 |
| Available to Appropriate | 2,559,099 | 1,843,543 | 2,654,214 |

BE IT FURTHER RESOLVED, that \$2,433,430 of the \$2,654,214 available to appropriate in the School Lunch 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 |
|----------------------------|-----------------|--------------------------|---------------------------|
| 25 FOOD SERVICE | | | |
| 290 Other-Support Services | 1,865,571 | 1,694,170 | 2,368,430 |
| 600 Fund Modifications | 64,125 | 95,000 | 65,000 |
| 25 FOOD SERVICE | 1,929,696 | 1,789,170 | 2,433,430 |
| Ending/EST Fund Balance | 629,404 | 54,373 | 220,784 |

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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 | 1,753,970 |
| 400 Federal Revenue | 114,705 | 0 | 25,000 |
| 41 SINKING FUND | 1,779,420 | 1,635,670 | 1,778,970 |
| Available to Appropriate | 2,499,768 | 2,274,168 | 3,114,390 |

BE IT FURTHER RESOLVED, that \$2,100,520 of the \$3,114,390 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 | 10,520 |
| 260 Operations & Maintenance | - | - | - |
| 280 Central-Support Services | 184,731 | 40,000 | 80,000 |
| 450 Facilities Acquisition | 701,667 | 1,059,000 | 1,560,000 |
| 41 SINKING FUND | 1,164,347 | 1,617,520 | 2,100,520 |
| Ending/EST Fund Balance | 1,335,420 | 638,498 | 1,013,870 |

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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 |
|----------------------------|-----------|--------------|---------------------|
| 29 STUDENT ACTIVITY FUND | 22/23 | 23/24 BUDGET | 23/24 BUDGET |
| 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:

| 29 STUDENT ACTIVITY FUND | ACTUAL | ORIGINAL | AMENDMENT |
|----------------------------|---------|----------------|---------------------|
| | 22/23 | 23/24 BUDGET | 23/24 BUDGET |
| 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;

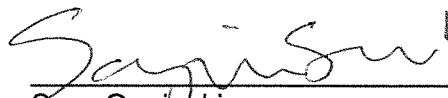
BE IT FURTER RESOLVED, all further resolutions and parts of resolutions insofar as they are in conflict with this resolution be in the same are hereby rescinded.

THEREFORE, BE IT RESOLVED THAT:

The Board shall adopt this appropriation resolution at a regular meeting to be held on June 10, 2024 at 6:00 p.m. in the Board Room located at 615 S Elm, Gaylord, MI 49735.

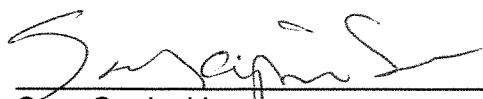
Ayes: Rachel Davis, Katie Drzewiecki, Sara Gapinski, Kari Visser-Rabel :
Jeff Wieber

Nays: 0



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 June 10, 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