

RESOLUTION FOR ADOPTION BY THE BOARD OF EDUCATION  
OF GAYLORD COMMUNITY SCHOOLS  
PRELIMINARY 2024-2025 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 2024-2025 which includes **5.9190 mills** of ad valorem taxes to be levied on commercial personal property, **17.9190 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
11 GENERAL FUND	22/23	23/24 BUDGET	24/25 BUDGET
Beginning/EST Fund Balance	8,658,463	9,144,884	8,404,146
100 Local Revenue	12,737,895	13,213,050	13,213,050
300 State Revenue	22,961,900	23,456,135	23,608,927
400 Federal Revenue	2,911,153	989,939	961,795
500 Incoming Transfers	1,133,668	1,531,186	1,276,921
600 Fund Modifications	362,555	65,000	65,000
11 GENERAL FUND	40,107,171	39,255,310	39,125,693
Available to Appropriate	48,765,634	48,400,194	47,529,839

RESOLUTION FOR ADOPTION BY THE BOARD OF EDUCATION  
OF GAYLORD COMMUNITY SCHOOLS  
PRELIMINARY 2024-2025 GENERAL FUND, FOOD SERVICE, SINKING, STUDENT  
ACTIVITY AND GREEN FUND BUDGETS

BE IT FURTHER RESOLVED, that \$39,466,430 of the \$47,529,839 available to appropriate in the general fund is hereby appropriated in the amounts and for the purposes set forth below:

	ACTUAL 22/23	FINAL 23/24 BUDGET	ORIGINAL 24/25 BUDGET
110 Basic Program	19,625,450	18,529,812	18,529,812
120 Added Needs	6,322,704	7,143,397	6,868,044
210 Pupil-Support Services	1,571,708	1,545,354	1,545,354
220 Staff-Support Services	736,481	825,827	825,827
230 General Admi-Support Serv	654,623	626,950	626,950
240 School Admin-Support Serv	2,337,456	2,273,940	2,273,940
250 Business-Support Services	586,403	844,415	590,150
260 Operations & Maintenance	3,796,594	3,952,415	3,952,415
270 Pupil Transportation	1,608,349	1,843,760	1,843,760
280 Central-Support Services	910,937	970,415	970,415
290 Other-Support Services	858,968	842,277	842,277
310 Community Services Direct	21,516	21,315	21,315
330 Community Activities	4,054	5,598	5,598
350 Custody & Care Of Child	349,802	422,705	422,705
360 Welfare Activities	-	2,000	2,000
370 Non-Public School Pupils	36,563	31,265	31,265
410 Payments Other Schls-MI	10,000	10,000	10,000
450 Facilities Acquisition	146,950	10,100	10,100
490 Prior Period Adjustments	100	-	-
500 Other Funding Uses	-	50,853	50,853
600 Fund Modifications	42,193	43,650	43,650
<b>TOTAL EXPENDITURES</b>	<b>39,620,851</b>	<b>39,996,048</b>	<b>39,466,430</b>
Ending/EST Ending Fund Balance	9,144,884	8,404,146	<b>8,063,409</b>

RESOLUTION FOR ADOPTION BY THE BOARD OF EDUCATION  
OF GAYLORD COMMUNITY SCHOOLS  
PRELIMINARY 2024-2025 GENERAL FUND, FOOD SERVICE, SINKING, STUDENT  
ACTIVITY AND GREEN FUND BUDGETS

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 2024-2025 be adopted as follows:

	ACTUAL 22/23	FINAL 23/24 BUDGET	ORIGINAL 24/25 BUDGET
25 FOOD SERVICE			
Beginning/EST Fund Balance	1,084,837	629,404	220,784
100 Local Revenue	533,592	183,200	183,200
300 State Revenue	64,257	397,910	397,910
400 Federal Revenue	857,870	1,427,700	1,427,700
600 Fund Modifications	18,543	16,000	16,000
25 FOOD SERVICE	1,474,262	2,024,810	2,024,810
Available to Appropriate	2,559,099	2,654,214	2,245,594

BE IT FURTHER RESOLVED, that \$2,158,430 of the \$2,245,594 available to appropriate in the School Lunch Fund is hereby appropriated in the amounts and for the purposes set forth below:

	ACTUAL 22/23	FINAL 23/24 BUDGET	ORIGINAL 24/25 BUDGET
25 FOOD SERVICE			
290 Other-Support Services	1,865,571	2,368,430	2,093,430
600 Fund Modifications	64,125	65,000	65,000
25 FOOD SERVICE	1,929,696	2,433,430	2,158,430
Ending/EST Fund Balance	629,404	220,784	87,164

RESOLUTION FOR ADOPTION BY THE BOARD OF EDUCATION  
 OF GAYLORD COMMUNITY SCHOOLS  
 PRELIMINARY 2024-2025 GENERAL FUND, FOOD SERVICE, SINKING, STUDENT  
 ACTIVITY AND GREEN FUND BUDGETS

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 2024-2025 be adopted as follows:

	ACTUAL 22/23	FINAL 23/24 BUDGET	ORIGINAL 24/25 BUDGET
41 SINKING FUND			
Beginning/EST Fund Balance	720,348	1,335,420	1,013,870
100 Local Revenue	1,664,715	1,753,970	1,754,020
400 Federal Revenue	114,705	25,000	25,000
41 SINKING FUND	1,779,420	1,778,970	1,779,020
Available to Appropriate	2,499,768	3,114,390	2,792,890

BE IT FURTHER RESOLVED, that \$1,770,520 of the \$2,792,890 available to appropriate in the Sinking Fund is hereby appropriated in the amounts and for the purposes set forth below:

	ACTUAL 22/23	FINAL 23/24 BUDGET	ORIGINAL 24/25 BUDGET
41 SINKING FUND			
220 Staff-Support Services	269,149	450,000	450,000
250 Business-Support Services	8,800	10,520	10,520
260 Operations & Maintenance	-	-	-
280 Central-Support Services	184,731	80,000	80,000
450 Facilities Acquisition	701,667	1,560,000	1,230,000
41 SINKING FUND	1,164,347	2,100,520	1,770,520
Ending/EST Fund Balance	1,335,420	1,013,870	<b>1,022,370</b>

RESOLUTION FOR ADOPTION BY THE BOARD OF EDUCATION  
 OF GAYLORD COMMUNITY SCHOOLS  
 PRELIMINARY 2024-2025 GENERAL FUND, FOOD SERVICE, SINKING, STUDENT  
 ACTIVITY AND GREEN FUND BUDGETS

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 2024-2025 be adopted as follows:

	ACTUAL	FINAL	ORIGINAL
	22/23	23/24 BUDGET	24/25 BUDGET
42 GREEN FUND			
Beginning/EST Fund Balance	73,594	97,244	120,394
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	120,894	144,044

BE IT FURTHER RESOLVED, that \$500 of the \$144,044 available to appropriate in the Green Fund is hereby appropriated in the amounts and for the purposes set forth below:

	ACTUAL	FINAL	ORIGINAL
	22/23	23/24 BUDGET	24/25 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	120,394	<b>143,544</b>

RESOLUTION FOR ADOPTION BY THE BOARD OF EDUCATION  
OF GAYLORD COMMUNITY SCHOOLS  
PRELIMINARY 2024-2025 GENERAL FUND, FOOD SERVICE, SINKING, STUDENT  
ACTIVITY AND GREEN FUND BUDGETS

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 2024-2025 be adopted as follows:

	ACTUAL 22/23	FINAL 23/24 BUDGET	ORIGINAL 24/25 BUDGET
29 STUDENT ACTIVITY FUND			
Beginning/EST Fund Balance	540,719	513,609	513,609
100 Local Revenue	533,739	550,000	550,000
500 Incoming Transfers	0	0	0
600 Fund Modifications	0	0	0
42 GREEN FUND	533,739	550,000	550,000
Available to Appropriate	1,074,458	1,063,609	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 22/23	FINAL 23/24 BUDGET	ORIGINAL 24/25 BUDGET
29 STUDENT ACTIVITY FUND			
290 Other-Support Services	560,849	550,000	550,000
29 STUDENT ACTIVITY FUND	560,849	550,000	550,000
Ending/EST Fund Balance	513,609	513,609	<b>513,609</b>

RESOLUTION FOR ADOPTION BY THE BOARD OF EDUCATION  
OF GAYLORD COMMUNITY SCHOOLS  
PRELIMINARY 2024-2025 GENERAL FUND, FOOD SERVICE, SINKING, STUDENT  
ACTIVITY AND GREEN FUND BUDGETS

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 10, 2024 at 6:00 p.m. in the Board Room located at 615 S Elm, Gaylord, MI 49735.

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

Nays:

Ø



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