

GENERAL APPROPRIATIONS RESOLUTION

Gull Lake Community Schools

RESOLVED, that this resolution shall be the FINAL *Amendment* to the General Appropriations of the Gull Lake Community School District for the fiscal year 2019-2020; a resolution to make appropriations; to provide for the expenditure of the appropriations; and to provide for the disposition of all revenue received by the Gull Lake Community School District.

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. Changes in the amount appropriated by the board shall require approval of the board.

BE IT FURTHER RESOLVED, that the total revenues and unappropriated fund balance estimated to be available for appropriation in the general fund of the school district for the fiscal year 2019 - 2020 which includes 18.0000 mills ad valorem taxes to be levied on non-homestead and non-qualified agricultural property to be used for operating purposes as follows:

| Code# | | Approved Budget 6/17/2019 | Approved First Amended Budget 3/16/2020 | Proposed Final Amended Budget 6/29/2020 | Recommended Amendment Changes | Over/Under Original Budget |
|------------------|--------------------------------------|---------------------------------|--|--|-------------------------------------|----------------------------------|
| REVENUES: | | | | | | |
| 100 | Local | \$ 4,938,173 | \$ 5,111,106 | \$ 4,966,180 | \$ (144,925) | \$ 28,007 |
| 300 | State | \$ 29,981,789 | \$ 29,871,582 | \$ 26,950,660 | \$ (2,920,922) | \$ (3,031,128) |
| 400 | Federal | \$ 385,412 | \$ 414,038 | \$ 414,038 | \$ - | \$ 28,626 |
| 500 | Incoming Transfers & Other | \$ 3,192,767 | \$ 3,380,359 | \$ 3,152,244 | \$ (228,115) | \$ (40,523) |
| | Total Revenue other than Athletics | \$ 38,498,141 | \$ 38,777,085 | \$ 35,483,122 | \$ (3,293,962) | \$ (3,015,018) |
| | Athletic Revenue | \$ 129,125 | \$ 129,125 | \$ 107,442 | \$ (21,684) | \$ (21,684) |
| | Total Revenues | \$ 38,627,266 | \$ 38,906,210 | \$ 35,590,564 | \$ (3,315,646) | \$ (3,036,702) |
| | Total Fund Balance, July 1 (General) | \$ 4,179,338 | \$ 4,480,861 | \$ 4,480,861 | | |

BE IT FURTHER RESOLVED that \$37,950,891 of the total available to appropriate in the general fund (including athletics) is hereby appropriated in the amounts and for the purposes set forth below:

| Code# | | Approved Budget 6/17/2019 | Approved First Amended Budget 3/16/2020 | Proposed Final Amended Budget 6/29/2020 | Recommended Amendment Changes | Over/Under Original Budget |
|----------------------|--|---------------------------------|--|--|-------------------------------------|----------------------------------|
| EXPENDITURES: | | | | | | |
| 110 | Instruction - Basic Program | \$ 20,356,964 | \$ 20,823,296 | \$ 20,506,171 | \$ (317,124) | \$ 149,207 |
| 120 | Added Needs | \$ 2,299,112 | \$ 2,274,818 | \$ 2,271,498 | \$ (3,320) | \$ (27,614) |
| | Total Instruction: | \$ 22,656,076 | \$ 23,098,114 | \$ 22,777,670 | \$ (320,444) | \$ 121,594 |
| 210 | Support Services - Pupil | \$ 2,241,855 | \$ 2,306,434 | \$ 2,343,754 | \$ 37,320 | \$ 101,899 |
| 220 | Instructional Staff | \$ 1,004,061 | \$ 1,010,085 | \$ 948,831 | \$ (61,254) | \$ (55,230) |
| 230 | General Administration | \$ 838,271 | \$ 818,535 | \$ 788,684 | \$ (29,851) | \$ (49,587) |
| 240 | School Administration | \$ 2,171,071 | \$ 2,262,486 | \$ 2,199,344 | \$ (63,142) | \$ 28,274 |
| 250 | Business | \$ 652,464 | \$ 656,377 | \$ 668,810 | \$ 12,432 | \$ 16,346 |
| 260 | Operation & Maintenance | \$ 2,918,227 | \$ 2,918,714 | \$ 2,753,548 | \$ (165,165) | \$ (164,679) |
| 270 | Transportation | \$ 1,574,197 | \$ 1,504,031 | \$ 1,419,490 | \$ (84,542) | \$ (154,707) |
| 280 | Technology, Information & Other | \$ 728,089 | \$ 724,909 | \$ 730,065 | \$ 5,156 | \$ 1,976 |
| | Total Support Services: | \$ 12,128,235 | \$ 12,201,572 | \$ 11,852,526 | \$ (349,045) | \$ (275,709) |
| 300 | Community Services | \$ 2,454,683 | \$ 2,449,479 | \$ 2,274,188 | \$ (175,291) | \$ (180,495) |
| 400 | Outgoing Transfers & Fund Modifications | \$ 576,350 | \$ 576,350 | \$ 540,466 | \$ (35,884) | \$ (35,884) |
| | Total Expenditures other than Athletics: | \$ 37,815,344 | \$ 38,325,514 | \$ 37,444,850 | \$ (880,665) | \$ (370,494) |
| | Athletics | \$ 560,964 | \$ 575,964 | \$ 506,041 | \$ (69,923) | \$ (54,923) |
| | Total Appropriated | \$ 38,376,308 | \$ 38,901,479 | \$ 37,950,891 | \$ (950,588) | \$ (425,418) |
| | Excess (deficit) Revenues Over Expenditures: | \$ 250,957 | \$ 4,731 | \$ (2,360,327) | \$ (2,365,058) | \$ (2,611,284) |

Fund Balance 7/1/19 - PER AUDIT:

| | | |
|--|--------------|--------------------|
| Total Beginning Fund Balance (General) | \$ 4,480,861 | \$ 4,480,861 |
| Excess (deficit) Revenues Over Expenditures: | \$ 4,731 | \$ (2,360,327) |
| Equals Projected Ending Fund Balance 2019-20 | \$ 4,485,592 | \$ 2,120,534 5.59% |