

GENERAL APPROPRIATIONS RESOLUTION
Resolution for Adoption by the Board of Education of the
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 2021-2022; 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 2021-2022 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 <u>6/21/2021</u>	Approved First Amended Budget <u>2/21/2022</u>	Proposed Final Amended Budget <u>6/20/2022</u>	Recommended Amendment Changes	Over/Under Original Budget
REVENUES:						
100	Local	\$ 5,039,504	\$ 4,998,882	\$ 5,157,203	\$ 158,321	\$ 117,699
300	State	\$ 30,492,011	\$ 32,532,431	\$ 32,816,581	\$ 284,150	\$ 2,324,570
400	Federal	\$ 392,878	\$ 1,131,232	\$ 1,762,029	\$ 630,797	\$ 1,369,151
500	Incoming Transfers & Other	\$ 3,456,871	\$ 3,376,808	\$ 3,606,901	\$ 230,093	\$ 150,030
	Total Revenue other than Athletics	\$ 39,381,264	\$ 42,039,354	\$ 43,342,714	\$ 1,303,360	\$ 3,961,451
	Athletic Revenue	\$ 129,125	\$ 129,125	\$ 146,256	\$ 17,131	\$ 17,131
	Total Revenues	\$ 39,510,389	\$ 42,168,479	\$ 43,488,970	\$ 1,320,491	\$ 3,978,582
	Total Fund Balance, July 1 (General)	\$ 3,972,805	\$ 4,295,964	\$ 4,295,964		
	Total Available to appropriate	43,483,194	46,464,443	47,784,934		

BE IT FURTHER RESOLVED that \$43,572,128 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:

		Approved Budget <u>6/21/2021</u>	Approved First Amended Budget <u>2/21/2022</u>	Proposed Final Amended Budget <u>6/20/2022</u>	Recommended Amendment Changes	Over/Under Original Budget
EXPENDITURES:						
110	Instruction - Basic Program	\$ 21,528,678	\$ 22,910,208	\$ 23,076,220	\$ 166,012	\$ 1,547,542
120	Added Needs	\$ 2,279,598	\$ 2,534,524	\$ 2,568,634	\$ 34,109	\$ 289,036
	Total Instruction:	\$ 23,808,276	\$ 25,444,732	\$ 25,644,854	\$ 200,121	\$ 1,836,578
210	Support Services - Pupil	\$ 2,412,175	\$ 2,640,253	\$ 2,865,600	\$ 225,346	\$ 453,425
220	Instructional Staff	\$ 996,938	\$ 1,089,469	\$ 1,048,964	\$ (40,505)	\$ 52,026
230	General Administration	\$ 765,316	\$ 772,793	\$ 774,395	\$ 1,602	\$ 9,079
240	School Administration	\$ 2,484,481	\$ 2,602,436	\$ 2,607,717	\$ 5,281	\$ 123,235
250	Business	\$ 682,897	\$ 695,217	\$ 730,636	\$ 35,420	\$ 47,739
260	Operation & Maintenance	\$ 2,915,849	\$ 3,256,694	\$ 3,187,924	\$ (68,770)	\$ 272,075
270	Transportation	\$ 1,397,151	\$ 1,539,680	\$ 1,717,179	\$ 177,500	\$ 320,028
280	Technology, Information & Other	\$ 723,393	\$ 824,017	\$ 1,286,025	\$ 462,008	\$ 562,632
	Total Support Services:	\$ 12,378,201	\$ 13,420,560	\$ 14,218,440	\$ 797,880	\$ 1,840,240
300	Community Services	\$ 2,508,413	\$ 2,458,836	\$ 2,594,033	\$ 135,197	\$ 85,620
400	Outgoing Transfers & Fund Modifications	\$ 522,631	\$ 522,631	\$ 512,554	\$ (10,077)	\$ (10,077)
	Total Expenditures other than Athletics:	\$ 39,217,520	\$ 41,846,759	\$ 42,969,881	\$ 1,123,122	\$ 3,752,361
	Athletics	\$ 546,955	\$ 554,087	\$ 602,247	\$ 48,160	\$ 55,293
	Total Appropriated	\$ 39,764,475	\$ 42,400,846	\$ 43,572,128	\$ 1,171,282	\$ 3,807,653
	Excess (deficit) Revenues Over Expenditures:	\$ (254,086)	\$ (232,367)	\$ (83,158)	\$ 149,209	\$ 170,928

Fund Balance Information

Fund Balance 7/1/21 - PER AUDIT:

Total Beginning Fund Balance (General)	\$ 4,295,964	\$ 4,295,964
Excess (deficit) Revenues Over Expenditures:	\$ (232,367)	\$ (83,158)
Equals Projected Ending Fund Balance 2021-22	\$ 4,063,597	\$ 4,212,806 9.7%