

GENERAL APPROPRIATIONS RESOLUTION
Resolution for Adoption by the Board of Education of the
Gull Lake Community Schools

RESOLVED, that this resolution shall be the FIRST Amendment to the General Appropriations of the Gull Lake Community School District for the fiscal year 2022-2023; 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 2022 - 2023 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:

	Approved Budget <u>6/22/2022</u>	Proposed First Amended Budget <u>3/20/2023</u>	Recommended Amendment Changes	Over/Under Original Budget
REVENUES:				
Local	\$ 5,183,934	\$ 5,524,121	\$ 340,187	\$ 340,187
State	\$ 34,114,068	\$ 35,486,740	\$ 1,372,672	\$ 1,372,672
Federal	\$ 487,931	\$ 2,305,444	\$ 1,817,512	\$ 1,817,512
ISD/Other/Transfers In	\$ 3,649,222	\$ 3,389,446	\$ (259,776)	\$ (259,776)
Athletic Revenue	\$ 130,625	\$ 159,125	\$ 28,500	\$ 28,500
Total Revenues	\$ 43,565,780	\$ 46,864,875	\$ 3,299,095	\$ 3,299,095
Total Fund Balance, July 1 (General)	\$ 3,972,805	\$ 4,545,265		
Total Available to Appropriate	47,538,585	51,410,140		

BE IT FURTHER RESOLVED that \$46,640,804 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>6/22/2022</u>	Proposed First Amended Budget <u>3/20/2023</u>	Recommended Amendment Changes	Over/Under Original Budget
EXPENDITURES:				
Instruction -				
Basic Program	\$ 23,568,869	\$ 24,509,055	\$ 940,186	\$ 940,186
Added Needs	\$ 2,627,531	\$ 3,007,029	\$ 379,498	\$ 379,498
Total Instruction:	\$ 26,196,400	\$ 27,516,084	\$ 1,319,684	\$ 1,319,684
Support Services -				
Pupil	\$ 2,783,550	\$ 2,904,878	\$ 121,328	\$ 121,328
Instructional Staff	\$ 1,061,107	\$ 1,296,729	\$ 235,622	\$ 235,622
General Administration	\$ 792,783	\$ 811,879	\$ 19,096	\$ 19,096
School Administration	\$ 2,649,283	\$ 2,669,589	\$ 20,306	\$ 20,306
Business	\$ 656,022	\$ 757,042	\$ 101,020	\$ 101,020
Operation & Maintenance	\$ 3,264,728	\$ 3,920,796	\$ 656,069	\$ 656,069
Transportation	\$ 1,756,510	\$ 1,879,829	\$ 123,319	\$ 123,319
Central Support Services	\$ 780,614	\$ 985,869	\$ 205,255	\$ 205,255
Athletics	\$ 572,180	\$ 641,180	\$ 69,000	\$ 69,000
Total Support Services:	\$ 14,316,776	\$ 15,867,790	\$ 1,482,013	\$ 1,482,013
Community/Partnership Services	\$ 2,655,153	\$ 2,730,249	\$ 75,096	\$ 75,096
Outgoing Transfers & Other	\$ 526,381	\$ 526,682	\$ 301	\$ 301
Total Community/Partnership & Transfers/Other	\$ 43,694,710	\$ 46,640,804	\$ 2,877,094	\$ 2,877,094
Total Appropriated	\$ 43,694,710	\$ 46,640,804	\$ 2,946,094	\$ 2,877,094
Excess (deficit) Revenues Over Expenditures:	\$ (128,930)	\$ 224,071	\$ 353,001	\$ 353,001

Fund Balance Information

Fund Balance 7/1/22 - PER AUDIT:

Total Beginning Fund Balance (General)

\$ 4,545,265

Excess (deficit) Revenues Over Expenditures:

\$ 224,071

Equals Projected Ending Fund Balance 2022-2023

\$ 4,769,336 10.2%