

**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 2023-2024; 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 2023 - 2024 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<br>Budget<br><u>6/19/2023</u> | Proposed<br>First Amended<br>Budget<br><u>9/18/2023</u> | Recommended<br>At<br>Changes | Over/Under<br>Original<br>Budget |
|---------------------------------------|--|---|------------------------------|----------------------------------|
| <b><u>REVENUES:</u></b>               |  |   |                              |                                  |
| Local                                 | \$ 5,363,607                           | \$ 5,429,882  | \$ 66,275                    | \$ 66,275                        |
| State                                 | \$ 37,846,381                          | \$ 37,846,381   | \$ -                         | \$ -                             |
| Federal                               | \$ 2,903,021                           | \$ 2,903,021  | \$ -                         | \$ -                             |
| ISD/Other/Transfers In                | \$ 4,018,849                           | \$ 4,018,849  | \$ -                         | \$ -                             |
| Athletic Revenue                      | \$ 147,125                             | \$ 147,125  | \$ -                         | \$ -                             |
| <b>Total Revenues</b>                 | <b>\$ 50,278,983</b>                   | <b>\$ 50,345,258</b>                                    | <b>\$ 66,275</b>             | <b>\$ 66,275</b>                 |
| Total Fund Balance, July 1 (General)  | \$ 3,972,805                           | \$ 4,545,265  |                              |                                  |
| <b>Total Available to Appropriate</b> | <b>54,251,788</b>                      | <b>54,890,523</b>                                       |                              |                                  |

BE IT FURTHER RESOLVED that \$50,082,818 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<br>Budget<br><u>6/19/2023</u> | Proposed<br>First Amended<br>Budget<br><u>9/18/2023</u> | Recommended<br>At<br>Changes | Over/Under<br>Original<br>Budget |
|---|--|---|------------------------------|----------------------------------|
| <b><u>EXPENDITURES:</u></b>                   |  |   |                              |                                  |
| Instruction -                                 |  |   |                              |                                  |
| Basic Program                                 | \$ 26,543,070                          | \$ 26,543,070   | 0                            | \$ 0                             |
| Added Needs                                   | \$ 3,115,062                           | \$ 3,115,061  | 0                            | \$ (0)                           |
| Total Instruction:                            | \$ 29,658,132                          | \$ 29,658,132   | 0                            | \$ (0)                           |
| Support Services -                            |  |   |                              |                                  |
| Pupil   | \$ 2,995,886                           | \$ 2,995,886  | 0                            | \$ (0)                           |
| Instructional Staff                           | \$ 1,374,316                           | \$ 1,374,316  | 0                            | \$ (0)                           |
| General Administration                        | \$ 832,824                             | \$ 832,824  | 0                            | \$ (0)                           |
| School Administration                         | \$ 2,746,640                           | \$ 2,746,640  | 0                            | \$ 0                             |
| Business                                      | \$ 765,777                             | \$ 765,777  | 0                            | \$ 0                             |
| Operation & Maintenance                       | \$ 4,607,339                           | \$ 4,607,339  | 0                            | \$ -                             |
| Transportation                                | \$ 2,038,454                           | \$ 2,038,454  | 0                            | \$ 0                             |
| Central Support Services                      | \$ 839,568                             | \$ 839,568  | 0                            | \$ (0)                           |
| Athletics                                     | \$ 676,236                             | \$ 676,236  | 0                            | \$ -                             |
| Total Support Services:                       | \$ 16,877,040                          | \$ 16,877,041   | 0                            | \$ (0)                           |
| Community/Partnership Services                | \$ 2,993,413                           | \$ 2,993,413  | 0                            | \$ 0                             |
| Outgoing Transfers & Other                    | \$ 554,232                             | \$ 554,232  | 0                            | \$ (0)                           |
| Total Community/Partnership & Transfers/Other | \$ 3,547,645                           | \$ 3,547,645  | 0                            | \$ (1)                           |
| <b>Total Appropriated</b>                     | <b>\$ 50,082,817</b>                   | <b>\$ 50,082,818</b>                                    | <b>0</b>                     | <b>\$ 0</b>                      |
| Excess (deficit) Revenues Over Expenditures:  | \$ 196,166                             | \$ 262,441  | \$ 66,275                    | \$ 66,275                        |

**Fund Balance Information**

Fund Balance 7/1/23 - Projected PER AUDIT:

Total Beginning Fund Balance (General)

\$ 4,695,300

Excess (deficit) Revenues Over Expenditures:

\$ 262,441

Equals Projected Ending Fund Balance 2023-2024

\$ 4,957,740 9.9%