

RECOMMENDED RESOLUTION  
Fiscal Year 2018 2nd Amendment Budget Resolution  
(General Appropriation Act)

It is recommended that the Board of Education pass the following resolution:

It was moved by \_\_\_\_\_, supported by \_\_\_\_\_, that the Board of Education approve the General Appropriation Act for the 2017-2018 fiscal year.

BE IT RESOLVED, that this resolution shall be the Appropriation Act of Oakland Schools for the fiscal year 2017-2018; AN ACT to make appropriations; to provide for the expenditure of the appropriations; and to provide for the disposition of all income received by Oakland Schools.

BE IT FURTHER RESOLVED, that the total revenue and unappropriated fund balance estimated to be available for appropriations in the funds of Oakland Schools for fiscal year 2017-2018 is as follows:

	2017-18 ADOPTED BUDGET	2017-18 AMENDMENT 1 TOTALS	ADJUSTMENT	2017-18 AMENDMENT 2 TOTALS
<b>General Education Fund:</b>				
<b>Fund 100</b>				
Fund balance July 1, 2017:				
Unassigned	4,210,300	4,981,800	-	4,981,800
Non-Spendable (prepaids, inventory and deposits)	74,800	25,400	-	25,400
Total	<u>4,285,100</u>	<u>5,007,200</u>	-	<u>5,007,200</u>
<i>Operating Revenue</i>				
Revenue from Local Sources	13,999,500	14,174,600	59,100	14,233,700
Revenue from State Sources	5,099,400	5,099,400	417,100	5,516,500
Incoming Transfers and Other Transactions	721,300	670,800	-	670,800
Total	<u>19,820,200</u>	<u>19,944,800</u>	<u>476,200</u>	<u>20,421,000</u>
Amount Available to Appropriate:	24,105,300	24,952,000	476,200	25,428,200
Amount To Be Appropriated:				
<i>Fund Operation Expenditures</i>				
Support Services - Pupil 210	155,400	155,400	13,600	169,000
Support Services - Instructional Staff 220	8,430,200	8,413,700	(315,800)	8,097,900
Support Services - General Administration 230	1,606,100	1,651,100	45,300	1,696,400
Support Services - Business 250	996,300	1,248,700	(27,300)	1,221,400
Operations and Maintenance 260	709,300	709,300	(33,300)	676,000
Pupil Transportation 270	236,200	236,200	17,100	253,300
Support Services - Central 280	7,420,500	7,491,600	44,600	7,536,200
Support Services - Other 290	1,010,700	1,016,400	47,300	1,063,700
Fund Modifications (operating transfers out) 6XX	113,400	913,400	800,000	1,713,400
Contingency Expenditures	3,352,400	3,090,800	(115,300)	2,975,500
Total Appropriated:	<u>24,030,500</u>	<u>24,926,600</u>	<u>476,200</u>	<u>25,402,800</u>
Anticipated Ending Fund balance June 30, 2018:				
Unassigned	3,352,400	3,090,800	(115,300)	2,975,500
Non-Spendable (prepaids, inventory and deposits)	74,800	25,400	-	25,400
Total Fund Balance:	<u>3,427,200</u>	<u>3,116,200</u>	<u>(115,300)</u>	<u>3,000,900</u>
<b>General Education Grants &amp; Funded Projects:</b>				
<b>Fund 105-107</b>				
Fund balance July 1, 2017:				
Unassigned	-	(210,100)	-	(210,100)
Non-Spendable for prepaids, inventory and deposits	-	3,200	-	3,200
Total	<u>-</u>	<u>(206,900)</u>	<u>-</u>	<u>(206,900)</u>

RECOMMENDED RESOLUTION  
Fiscal Year 2018 2nd Amendment Budget Resolution  
(General Appropriation Act)

	2017-18 ADOPTED BUDGET	2017-18 AMENDMENT 1 TOTALS	ADJUSTMENT	2017-18 AMENDMENT 2 TOTALS
<i>Operating Revenue</i>				
Revenue from Non-Educational Entity	1,092,800	974,500	854,600	1,829,100
Revenue from State Sources	22,790,200	27,328,400	25,000	27,353,400
Revenue from Federal Sources	8,998,900	6,422,900	486,100	6,909,000
Total Available to Appropriate:	32,881,900	34,725,800	1,365,700	36,091,500

Amount To Be Appropriated:

*Fund Operation Expenditures*

Added Needs 120	23,800	16,200	30,800	47,000
Support Services-Pupil 210	21,000	28,000	10,900	38,900
Support Services - Instructional Staff 220	6,387,000	4,699,100	(26,100)	4,673,000
Support Services - General Administration 230	230,500	373,400	(21,600)	351,800
Support Services - School Administration 240	14,200	34,700	3,400	38,100
Support Services - Business 250	50,000	113,100	(52,900)	60,200
Operation and Maintenance 260	-	-	1,100	1,100
Pupil Transportation Services 270	908,500	1,039,100	97,100	1,136,200
Support Services - Central 280	1,110,500	1,711,900	652,200	2,364,100
Support Services - Other 290	8,200	8,500	(2,800)	5,700
Community Services-Community Services Direction 310	195,200	84,400	(43,000)	41,400
Community Activities 330	443,300	778,300	257,900	1,036,200
Custody and Care of Children 350	21,000	48,700	(23,200)	25,500
Community Services - Welfare Activities 360	5,612,500	3,300,000	-	3,300,000
Community Services - Other Community Services 370/390	557,600	815,600	-	815,600
Payments to Other Public Schools 410	13,729,800	15,823,600	1,115,600	16,939,200
Payments to Not for Profit Entities 440	3,177,600	5,491,000	(729,700)	4,761,300
Fund Modifications (operating transfers out) 6XX	391,200	360,200	96,000	456,200
Total Appropriated:	32,881,900	34,725,800	1,365,700	36,091,500

Anticipated Ending Fund balance June 30, 2018:

Unassigned	-	(210,100)	-	(210,100)
Non-Spendable for prepaids, inventory and deposits	-	3,200	-	3,200
Total Fund Balance:	-	(206,900)	-	(206,900)

**Special Education Fund:  
Fund 200**

Fund balance July 1, 2017:

Restricted Special Education	1,679,100	3,003,200	-	3,003,200
Non-Spendable (prepaids, inventory and deposits)	35,400	14,400	-	14,400
Restricted (SE center program facility renovation)	6,039,800	10,603,800	-	10,603,800
Total	7,754,300	13,621,400	-	13,621,400

*Operating Revenue*

Revenue from Local Sources	135,317,700	136,525,500	305,000	136,830,500
Revenue from State Sources	4,147,800	3,902,000	2,058,300	5,960,300
Incoming Transfers and Other Transactions	221,700	1,738,400	-	1,738,400
Total	139,687,200	142,165,900	2,363,300	144,529,200

Amount Available to Appropriate: 147,441,500 155,787,300 2,363,300 158,150,600

Amount To Be Appropriated:

*Fund Operation Expenditures*

Added Needs 120	2,510,000	2,510,000	-	2,510,000
Support Services - Pupil 210	8,830,200	8,896,700	(219,000)	8,677,700
Support Services - Instructional Staff 220	3,300,500	3,323,200	(229,100)	3,094,100
Support Services - General Administration 230	820,400	842,900	25,800	868,700
Support Services - Business 250	1,240,400	1,366,600	(48,000)	1,318,600

RECOMMENDED RESOLUTION  
Fiscal Year 2018 2nd Amendment Budget Resolution  
(General Appropriation Act)

	2017-18 ADOPTED BUDGET	2017-18 AMENDMENT 1 TOTALS	ADJUSTMENT	2017-18 AMENDMENT 2 TOTALS
Operations and Maintenance 260	604,500	604,500	(59,400)	545,100
Pupil Transportation 270	78,700	78,700	9,700	88,400
Support Services - Central 280	3,859,700	3,880,500	16,400	3,896,900
Support Services - Other 290	345,200	348,100	700	348,800
Payments to Other Public Schools 410	116,807,800	119,774,100	1,645,200	121,419,300
Site Improvements 450	28,000	2,013,300	(100,600)	1,912,700
Fund Modifications (operating transfers out) 6XX	54,600	102,600	240,000	342,600
Contingency Expenditures	936,100	952,200	(15,200)	937,000
Total Appropriated:	<u>139,416,100</u>	<u>144,693,400</u>	<u>1,266,500</u>	<u>145,959,900</u>

Anticipated Ending Fund balance June 30, 2018:				
Restricted Special Education	936,100	952,200	(15,200)	937,000
Non-Spendable (prepaids, inventory and deposits)	35,400	14,400	-	14,400
Restricted (SE center program facility renovation)	7,990,000	11,079,500	1,096,800	12,176,300
Total Fund Balance:	<u>8,961,500</u>	<u>12,046,100</u>	<u>1,081,600</u>	<u>13,127,700</u>

**Special Education Grants & Funded Projects  
Fund 205**

Fund balance July 1, 2017:				
Unassigned	-	(3,900)	-	(3,900)
Non-Spendable for prepaids, inventory and deposits	-	1,700	-	1,700
Total	<u>-</u>	<u>(2,200)</u>	<u>-</u>	<u>(2,200)</u>

*Operating Revenue*

Revenue from Federal Sources	48,111,200	49,153,000	-	49,153,000
Total Available to Appropriate:	<u>48,111,200</u>	<u>49,153,000</u>	<u>-</u>	<u>49,153,000</u>

Amount To Be Appropriated:

*Fund Operation Expenditures*

Support Services - Pupil 210	1,445,300	1,706,500	10,100	1,716,600
Support Services - Instructional Staff 220	990,500	970,100	6,800	976,900
Support Services - Central 280	555,800	723,600	21,500	745,100
Community Services-Community Activities 330	400	400	-	400
Payments to Other Public Schools 410	44,807,800	45,396,200	(44,100)	45,352,100
Fund Modifications (operating transfers out) 6XX	311,400	356,200	5,700	361,900
Total Appropriated:	<u>48,111,200</u>	<u>49,153,000</u>	<u>-</u>	<u>49,153,000</u>

Anticipated Ending Fund balance June 30, 2018:				
Unassigned	-	(3,900)	-	(3,900)
Non-Spendable for prepaids, inventory and deposits	-	1,700	-	1,700
Total Fund Balance:	<u>-</u>	<u>(2,200)</u>	<u>-</u>	<u>(2,200)</u>

**Career Focused Education Fund  
Fund 600**

Fund balance July 1, 2017:				
Restricted Career Focused Education	5,930,000	7,166,100	-	7,166,100
Non-Spendable for prepaids, inventory and deposits	69,500	26,400	-	26,400
Total	<u>5,999,500</u>	<u>7,192,500</u>	<u>-</u>	<u>7,192,500</u>

*Operating Revenue*

Revenue from Local Sources	33,550,400	33,780,700	98,000	33,878,700
Revenue from State Sources	3,518,200	3,934,000	855,400	4,789,400
Incoming Transfers and Other Transactions	154,400	154,400	-	154,400
Total	<u>37,223,000</u>	<u>37,869,100</u>	<u>953,400</u>	<u>38,822,500</u>

RECOMMENDED RESOLUTION  
Fiscal Year 2018 2nd Amendment Budget Resolution  
(General Appropriation Act)

	2017-18 ADOPTED BUDGET	2017-18 AMENDMENT 1 TOTALS	ADJUSTMENT	2017-18 AMENDMENT 2 TOTALS
Amount Available to Appropriate:	43,222,500	45,061,600	953,400	46,015,000
Amount To Be Appropriated:				
<i>Fund Operation Expenditures</i>				
High School 113	-	157,200	-	157,200
Added Needs 120	16,563,800	16,633,400	298,700	16,932,100
Support Services - Pupil 210	1,634,800	1,634,800	(72,100)	1,562,700
Support Services - Instructional Staff 220	1,941,000	1,992,300	13,700	2,006,000
Support Services - General Administration 230	876,900	899,400	24,200	923,600
Support Services School Administration 240	2,390,700	2,390,700	(125,800)	2,264,900
Support Services - Business 250	1,386,000	1,512,200	24,700	1,536,900
Operations and Maintenance 260	3,575,200	3,588,300	(26,500)	3,561,800
Pupil Transportation 270	186,000	186,000	200	186,200
Support Services - Central 280	5,664,400	5,680,200	39,700	5,719,900
Support Services - Other 290	231,700	234,500	4,600	239,100
Payments to Other Public Schools 410	2,460,000	2,460,000	-	2,460,000
Fund Modifications (operating transfers out) 6XX	1,408,600	2,960,600	560,000	3,520,600
Contingency Expenditures	4,833,900	4,705,600	212,000	4,917,600
Total Appropriated:	<u>43,153,000</u>	<u>45,035,200</u>	<u>953,400</u>	<u>45,988,600</u>
Anticipated Ending Fund balance June 30, 2018:				
Restricted Career Focused Education	4,833,900	4,705,600	212,000	4,917,600
Non-Spendable for prepaids, inventory and deposits	69,500	26,400	-	26,400
Total Fund Balance:	<u>4,903,400</u>	<u>4,732,000</u>	<u>212,000</u>	<u>4,944,000</u>

**Career Focused Education Grants & Funded Projects  
Fund 605**

Fund balance July 1, 2017:				
Unassigned	-	(1,300)	-	(1,300)
Non-Spendable for prepaids, inventory and deposits	-	1,300	-	1,300
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

*Operating Revenue*

Revenue from Non-Educational Entity	-	35,800	18,500	54,300
Revenue from State Sources	-	93,500	181,000	274,500
Revenue from Federal Sources	1,862,300	1,640,300	-	1,640,300
Total Available to Appropriate:	<u>1,862,300</u>	<u>1,769,600</u>	<u>199,500</u>	<u>1,969,100</u>

Amount To Be Appropriated:				
<i>Fund Operation Expenditures</i>				
Basic Program 110	-	25,800	-	25,800
Added Needs 120	325,700	103,100	272,200	375,300
Support Services-Pupil 210	738,100	685,100	67,500	752,600
Support Services - Instructional Staff 220	687,900	708,200	(2,500)	705,700
Business Services - 250	300	-	-	-
Pupil Transportation 270	19,100	20,000	(10,000)	10,000
Support Services-Central 280	91,200	223,200	(127,700)	95,500
Fund Modifications (operating transfers out) 6XX	-	4,200	-	4,200
Total Appropriated:	<u>1,862,300</u>	<u>1,769,600</u>	<u>199,500</u>	<u>1,969,100</u>

Anticipated Ending Fund balance June 30, 2018:				
Unassigned	-	(1,300)	-	(1,300)
Non-Spendable for prepaids, inventory and deposits	-	1,300	-	1,300
Total	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>

RECOMMENDED RESOLUTION  
Fiscal Year 2018 2nd Amendment Budget Resolution  
(General Appropriation Act)

2017-18 ADOPTED BUDGET	2017-18 AMENDMENT 1 TOTALS	ADJUSTMENT	2017-18 AMENDMENT 2 TOTALS
------------------------------	----------------------------------	------------	----------------------------------

**Shared Services & Tuition Program Fund**

**Fund 270**

Fund balance July 1, 2017:

Committed	1,704,900	2,226,900	-	2,226,900
Non-Spendable for prepaids, inventory and deposits	12,700	1,100	-	1,100
<b>Total</b>	<b>1,717,600</b>	<b>2,228,000</b>	<b>-</b>	<b>2,228,000</b>

*Operating Revenue*

Revenue from Local Sources	12,786,000	12,704,900	161,300	12,866,200
Revenue from State Sources	605,800	605,800	311,900	917,700
Incoming Transfers and Other Transactions	317,600	317,600	6,200	323,800
<b>Total:</b>	<b>13,709,400</b>	<b>13,628,300</b>	<b>479,400</b>	<b>14,107,700</b>

Amount Available For Appropriation:	15,427,000	15,856,300	479,400	16,335,700
-------------------------------------	------------	------------	---------	------------

Amount To Be Appropriated :

*Fund Operation Expenditures*

Instruction - Middle School 112	1,700,900	1,417,900	1,600	1,419,500
Instruction - High School 113	3,044,800	2,206,400	116,200	2,322,600
Support Services - Pupil 210	40,600	155,500	76,000	231,500
Support Services - Instructional Staff 220	15,000	15,000	(15,000)	-
Support Services - General Administration 230	590,500	590,500	(84,100)	506,400
Support Services School Administration 240	-	809,300	51,200	860,500
Support Services - Business 250	2,072,100	2,072,100	(110,000)	1,962,100
Support Services Security 260	-	32,300	(2,200)	30,100
Support Services - Central 280	5,952,900	6,104,300	414,400	6,518,700
Fund Modifications (operating transfers out) 6XX	277,800	236,900	-	236,900
Contingency Expenditures	1,719,700	2,215,000	31,300	2,246,300
<b>Total Appropriated:</b>	<b>15,414,300</b>	<b>15,855,200</b>	<b>445,700</b>	<b>16,334,600</b>

Anticipated Ending Fund balance June 30, 2018:

Committed	1,719,700	2,215,000	31,300	2,246,300
Non-Spendable for prepaids, inventory and deposits	12,700	1,100	-	1,100
<b>Total</b>	<b>1,732,400</b>	<b>2,216,100</b>	<b>31,300</b>	<b>2,247,400</b>

**ONE Cooperative Service Fund**

**Fund 271**

Fund balance July 1, 2017:

Committed	3,307,100	7,255,900	(2,175,300)	5,080,600
-----------	-----------	-----------	-------------	-----------

*Operating Revenue*

Revenue from Local Sources	846,800	846,800	14,200	861,000
Incoming Transfers and Other Transactions	26,600	726,600	300,000	1,026,600
<b>Total:</b>	<b>873,400</b>	<b>1,573,400</b>	<b>314,200</b>	<b>1,887,600</b>

Amount Available For Appropriation:	4,180,500	8,829,300	(1,861,100)	6,968,200
-------------------------------------	-----------	-----------	-------------	-----------

Amount To Be Appropriated :

*Fund Operation Expenditures*

Support Services - Central 280	655,000	655,000	-	655,000
Contingency Expenditures	3,525,500	8,174,300	(1,861,100)	6,313,200
<b>Total Appropriated:</b>	<b>4,180,500</b>	<b>8,829,300</b>	<b>(1,861,100)</b>	<b>6,968,200</b>

Anticipated Ending Fund balance June 30, 2018:

RECOMMENDED RESOLUTION  
Fiscal Year 2018 2nd Amendment Budget Resolution  
(General Appropriation Act)

	2017-18 ADOPTED BUDGET	2017-18 AMENDMENT 1 TOTALS	ADJUSTMENT	2017-18 AMENDMENT 2 TOTALS
Committed	3,525,500	8,174,300	(1,861,100)	6,313,200
Total Fund Balance:	3,525,500	8,174,300	(1,861,100)	6,313,200

**Medicaid Fund  
Fund 273**

Fund balance July 1, 2017:

Committed	-	1,000	(100)	900
-----------	---	-------	-------	-----

*Operating Revenue*

Revenue from Local Sources	8,336,200	9,122,500	613,500	9,736,000
Revenue from State Sources	33,500	33,500	12,400	45,900
Revenue from Federal Sources	300,000	300,000	(50,000)	250,000
Total:	8,669,700	9,456,000	575,900	10,031,900

Amount Available For Appropriation:	8,669,700	9,457,000	575,800	10,032,800
-------------------------------------	-----------	-----------	---------	------------

Amount To Be Appropriated :

*Fund Operation Expenditures*

Operations and Maintenance 260	41,900	41,900	(3,300)	38,600
Support Services - Central 280	627,800	615,100	19,300	634,400
Payments to Other Public Schools 410	8,000,000	8,800,000	559,800	9,359,800
Total Appropriated:	8,669,700	9,457,000	575,800	10,032,800

Anticipated Ending Fund balance June 30, 2018:

Committed	-	-	-	-
Total Fund Balance:	-	-	-	-

**HR/Finance Consortium  
Fund 277**

Fund balance July 1, 2017:

Committed	479,400	788,400	-	788,400
Non-Spendable for prepaids, inventory and deposits	33,500	28,000	-	28,000
Total	512,900	816,400	-	816,400

*Operating Revenue*

Revenue from Local Sources	839,000	861,200	6,400	867,600
Revenue from State Sources	52,600	52,600	16,500	69,100
Total:	891,600	913,800	22,900	936,700

Amount Available For Appropriation:	1,404,500	1,730,200	22,900	1,725,100
-------------------------------------	-----------	-----------	--------	-----------

Amount To Be Appropriated :

*Fund Operation Expenditures*

Support Services - Central 280	1,181,300	1,290,600	9,700	1,300,300
Contingency Expenditures	189,700	411,600	-	411,600
Total Appropriated:	1,371,000	1,702,200	9,700	1,300,300

Anticipated Ending Fund balance June 30, 2018:

Committed	189,700	411,600	13,200	424,800
Non-Spendable for prepaids, inventory and deposits	33,500	28,000	-	28,000
Total	223,200	439,600	13,200	452,800

**Debt Service Fund – 2016 Refunding Bonds  
Fund 311**

RECOMMENDED RESOLUTION  
Fiscal Year 2018 2nd Amendment Budget Resolution  
(General Appropriation Act)

	2017-18 ADOPTED BUDGET	2017-18 AMENDMENT 1 TOTALS	ADJUSTMENT	2017-18 AMENDMENT 2 TOTALS
Fund balance July 1, 2017:				
Restricted	5,867,900	5,908,800	-	5,908,800
<i>Operating Revenue</i>				
Revenue from Local Sources	-	-	55,000	55,000
Incoming Transfers and Other Transactions	450,000	950,000	-	950,000
Total:	450,000	950,000	55,000	1,005,000
Amount Available For Appropriation:	6,317,900	6,858,800	55,000	6,913,800
Amount To Be Appropriated:				
<i>Fund Operation Expenditures</i>				
Debt Service - Long Term 511	2,097,900	2,097,900	-	2,097,900
Contingency Expenditures	4,220,000	4,760,900	55,000	4,815,900
Total Appropriated:	6,317,900	6,858,800	55,000	6,913,800
Anticipated Ending Fund balance June 30, 2018:				
Restricted	4,220,000	4,760,900	55,000	4,815,900
Total Fund Balance:	4,220,000	4,760,900	55,000	4,815,900

**Debt Service Fund – QSCB Defeasement Fund  
Fund 313**

Fund balance July 1, 2017:				
Restricted	5,176,000	5,172,000	-	5,172,000
<i>Operating Revenue</i>				
Revenue from Local Sources	-	-	-	-
Total:	-	-	-	-
Amount Available For Appropriation:	5,176,000	5,172,000	-	5,172,000
Amount To Be Appropriated:				
<i>Fund Operation Expenditures</i>				
Debt Service - Long Term 511	1,000	2,500	-	2,500
Fund Modifications (operating transfers out) 6XX	886,400	875,000	-	875,000
Contingency Expenditures	4,288,600	4,294,500	-	4,294,500
Total Appropriated:	5,176,000	5,172,000	-	5,172,000
Anticipated Ending Fund balance June 30, 2018:				
Restricted	4,288,600	4,294,500	-	4,294,500
Total Fund Balance:	4,288,600	4,294,500	-	4,294,500

**Debt Service Fund – QSCB Construction Reserve Fund  
Fund 314**

Fund balance July 1, 2017:				
Restricted	6,372,100	6,187,300	-	6,187,300
<i>Operating Revenue</i>				
Revenue from Federal Sources	743,000	743,000	-	743,000
Incoming Transfers and Other Transactions	886,400	875,000	-	875,000
Total:	1,629,400	1,618,000	-	1,618,000
Amount Available For Appropriation:	8,001,500	7,805,300	-	7,805,300
Amount To Be Appropriated:				

RECOMMENDED RESOLUTION  
Fiscal Year 2018 2nd Amendment Budget Resolution  
(General Appropriation Act)

	2017-18 ADOPTED BUDGET	2017-18 AMENDMENT 1 TOTALS	ADJUSTMENT	2017-18 AMENDMENT 2 TOTALS
<i>Fund Operation Expenditures</i>				
Debt Service - Long Term 511	928,000	928,000	-	928,000
Contingency Expenditures	7,073,500	6,877,300	-	6,877,300
Total Appropriated:	8,001,500	7,805,300	-	7,805,300
Anticipated Ending Fund balance June 30, 2018:				
Restricted	7,073,500	6,877,300	-	6,877,300
Total Fund Balance:	7,073,500	6,877,300	-	6,877,300

**Career Focused Education Campus Renovations Capital Projects Fund  
Fund 404**

Fund balance July 1, 2017:				
Committed	4,763,200	6,695,700	-	6,695,700
Non-Spendable for prepaids, inventory and deposits	-	39,300	-	39,300
Total	4,763,200	6,735,000	-	6,735,000
<i>Operating Revenue</i>				
Revenue from Local Sources	15,000	15,000	30,000	45,000
Incoming Transfers and Other Transactions	900,000	1,900,000	300,000	2,200,000
Total:	915,000	1,915,000	330,000	2,245,000
Amount Available For Appropriation:	5,678,200	8,650,000	330,000	8,940,700
Amount To Be Appropriated:				
<i>Fund Operation Expenditures</i>				
Support Services 280	9,500	9,500	200	9,700
Facilities Acquisition 450	2,310,500	2,472,100	(179,300)	2,292,800
Contingency Expenditures	3,358,200	6,129,100	509,300	6,638,400
Total Appropriated:	5,678,200	8,610,700	330,200	8,940,900
Anticipated Ending Fund balance June 30, 2018:				
Committed	3,358,200	6,129,100	509,300	6,638,200
Non-Spendable for prepaids, inventory and deposits	-	39,300	-	39,300
Total Fund Balance:	3,358,200	6,168,400	509,300	6,677,500

**OS Education Service and Conference Center Capital Projects Fund  
Fund 406**

Fund balance July 1, 2017:				
Committed	3,278,500	3,737,800	-	3,737,800
Non-Spendable for prepaids, inventory and deposits	-	62,100	-	62,100
Total	3,278,500	3,799,900	-	3,799,900
<i>Operating Revenue</i>				
Revenue from Local Sources	8,000	8,000	2,000	10,000
Incoming Transfers and Other Transactions	200,000	400,000	1,000,000	1,400,000
Total:	208,000	408,000	1,002,000	1,410,000
Amount Available For Appropriation:	3,486,500	4,207,900	1,002,000	5,209,900
Amount To Be Appropriated:				
<i>Fund Operation Expenditures</i>				
Operations and Maintenance	-	-	15,700	15,700
Support Services - Central 280	800,400	800,400	(466,300)	334,100
Facilities Improvements 45x	140,800	140,800	209,400	350,200



RECOMMENDED RESOLUTION  
Fiscal Year 2018 2nd Amendment Budget Resolution  
(General Appropriation Act)

	2017-18 ADOPTED BUDGET	2017-18 AMENDMENT 1 TOTALS	ADJUSTMENT	2017-18 AMENDMENT 2 TOTALS
Contingency Expenditures	2,545,300	3,204,600	1,243,200	4,447,800
Total Appropriated:	<u>3,486,500</u>	<u>4,145,800</u>	<u>1,002,000</u>	<u>5,147,800</u>
Anticipated Ending Fund balance June 30, 2018:				
Committed	2,545,300	3,204,600	1,243,200	4,447,800
Non-Spendable for prepaids, inventory and deposits	-	62,100	-	62,100
Total Fund Balance:	<u>2,545,300</u>	<u>3,266,700</u>	<u>1,243,200</u>	<u>4,509,900</u>

**JobLink Facility Capital Projects Fund  
Fund 409**

Fund balance July 1, 2017:				
Restricted	487,000	552,900	-	552,900
<i>Operating Revenue</i>				
Revenue from Local Sources	1,400	1,400	800	2,200
Total:	<u>1,400</u>	<u>1,400</u>	<u>800</u>	<u>2,200</u>
Amount Available For Appropriation:	488,400	554,300	800	555,100
Amount To Be Appropriated:				
<i>Fund Operation Expenditures</i>				
Facilities Improvements 45x	178,000	178,000	-	178,000
Contingency Expenditures	310,400	376,300	-	376,300
Total Appropriated:	<u>488,400</u>	<u>554,300</u>	<u>-</u>	<u>554,300</u>
Anticipated Ending Fund balance June 30, 2018:				
Restricted	310,400	376,300	800	377,100
Total Fund Balance:	<u>310,400</u>	<u>376,300</u>	<u>800</u>	<u>377,100</u>

**Production Print Enterprise Fund  
Fund 710**

Net Position July 1, 2017:				
Net investments in capital assets	324,000	220,100	-	220,100
Unrestricted net position	951,700	959,000	-	959,000
Net Position	<u>1,275,700</u>	<u>1,179,100</u>	<u>-</u>	<u>1,179,100</u>
<i>Operating Revenue</i>				
Revenue from Local Sources	2,099,300	2,051,300	2,600	2,053,900
Revenue from State Sources	49,100	49,100	16,400	65,500
Total:	<u>2,148,400</u>	<u>2,100,400</u>	<u>19,000</u>	<u>2,119,400</u>
Amount Available For Appropriation:	<u>3,424,100</u>	<u>3,279,500</u>	<u>19,000</u>	<u>3,298,500</u>
Amount To Be Appropriated:				
<i>Fund Operation Expenditures</i>				
Support Services - Business 250	1,682,800	1,760,800	33,200	1,794,000
Operations and Maintenance 260	211,100	211,100	(13,200)	197,900
Support Services - Central 280	8,000	8,000	(1,000)	7,000
Depreciation 711	200,000	120,000	-	120,000
Contingency Expenditures	998,200	959,500	-	959,500
Total Appropriated:	<u>3,100,100</u>	<u>3,059,400</u>	<u>19,000</u>	<u>3,078,400</u>
Net Position June 30, 2018:				
Net investments in capital assets	324,000	220,100	-	220,100
Unrestricted net position	998,200	959,500	-	959,500
Net Position	<u>1,322,200</u>	<u>1,179,600</u>	<u>-</u>	<u>1,179,600</u>

RECOMMENDED RESOLUTION  
Fiscal Year 2018 2nd Amendment Budget Resolution  
(General Appropriation Act)

2017-18 ADOPTED BUDGET	2017-18 AMENDMENT 1 TOTALS	ADJUSTMENT	2017-18 AMENDMENT 2 TOTALS
------------------------------	----------------------------------	------------	----------------------------------

**Risk Related Activity Fund  
Fund 810**

Net Position July 1, 2017:	1,259,000	1,258,900	-	1,258,900
<i>Operating Revenue</i>				
Incoming Transfers and Other Transactions	8,651,300	9,229,300	(54,300)	9,175,000
Total:	<u>8,651,300</u>	<u>9,229,300</u>	<u>(54,300)</u>	<u>9,175,000</u>
Amount Available For Appropriation:	9,910,300	10,488,200	(54,300)	10,433,900
<i>Amount To Be Appropriated:</i>				
Fund Operation Expenditures	8,579,800	8,657,800	(42,700)	8,615,100
Contingency Expenditures	1,330,500	1,830,400	(11,600)	1,818,800
Total Appropriated:	<u>9,910,300</u>	<u>10,488,200</u>	<u>(54,300)</u>	<u>10,433,900</u>
Ending Net Position June 30, 2018:				
Claim Fluctuation Reserve:				
CFR – Health Care Insurance	100,000	100,000	-	100,000
CFR – Dental Insurance	266,000	279,100	(14,300)	264,800
CFR – Visions Insurance	29,500	29,100	-	29,100
CFR – Life Insurance	3,100	4,100	-	4,100
CFR – STD/LTD Insurance	11,000	13,800	-	13,800
CFR – Workers Compensation Insurance	53,900	64,200	-	64,200
CFR – Unemployment Insurance	50,000	50,000	-	50,000
CFR – General Liability	600	400	100	500
CFR – Errors & Omissions	600	500	100	600
CFR – Professional Liability	480,000	480,000	-	480,000
CFR – Bldg/Vehicles/Prop-Casualty	4,300	4,300	500	4,800
Contingency Reserve - Cyber Liability	-	500,000	-	500,000
Contingency Reserve - W/C Settlements	100,000	100,000	-	100,000
Contingency Reserve - P/C Settlements	72,900	72,900	-	72,900
Retained Earnings	158,600	132,000	2,000	134,000
Net Position, End of Year Total	<u>1,330,500</u>	<u>1,830,400</u>	<u>(11,600)</u>	<u>1,818,800</u>

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 adopted by the Board. Changes in the amount appropriated by the Board of Education shall require approval by the Board of Education.

BE IT FURTHER RESOLVED, that the Superintendent is hereby charged with general supervision of the execution of the Budget adopted by the Board of Education and shall hold the Deputy Superintendent, Assistant Superintendents and Directors responsible for performance of their responsibilities within the amounts appropriated by the Board of Education and in keeping with the budgetary policy statement adopted by the Board of Education. The Superintendent is further authorized to approve adjustments and/or transfers between line items within a fund of the Board adopted operating budget. This act is to take effect in fiscal year 2017-2018.