

RECOMMENDED RESOLUTION
Fiscal Year 2018 3rd 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	2017-18 AMENDMENT 2 TOTALS	ADJUSTMENT	2017-18 AMENDMENT 3 TOTALS
General Education Fund:					
Fund 100					
Fund balance July 1, 2017:					
Unassigned	4,210,300	4,981,800	4,981,800	-	4,981,800
Non-Spendable (prepaids, inventory and deposits)	74,800	25,400	25,400	-	25,400
Total	4,285,100	5,007,200	5,007,200	-	5,007,200
<i>Operating Revenue</i>					
Revenue from Local Sources	13,999,500	14,174,600	14,233,700	331,000	14,564,700
Revenue from State Sources	5,099,400	5,099,400	5,516,500	3,900	5,520,400
Incoming Transfers and Other Transactions	721,300	670,800	670,800	-	670,800
Total	19,820,200	19,944,800	20,421,000	334,900	20,755,900
 Amount Available to Appropriate:	 24,105,300	 24,952,000	 25,428,200	 334,900	 25,763,100
 Amount To Be Appropriated:					
<i>Fund Operation Expenditures</i>					
Support Services - Pupil 210	155,400	155,400	169,000	(26,500)	142,500
Support Services - Instructional Staff 220	8,430,200	8,413,700	8,097,900	(534,700)	7,563,200
Support Services - General Administration 230	1,606,100	1,651,100	1,696,400	(50,500)	1,645,900
Support Services - Business 250	996,300	1,248,700	1,221,400	(22,700)	1,198,700
Operations and Maintenance 260	709,300	709,300	676,000	(19,500)	656,500
Pupil Transportation 270	236,200	236,200	253,300	(41,400)	211,900
Support Services - Central 280	7,420,500	7,491,600	7,536,200	124,800	7,661,000
Support Services - Other 290	1,010,700	1,016,400	1,063,700	(149,400)	914,300
Fund Modifications (operating transfers out) 6XX	113,400	913,400	1,713,400	1,000,000	2,713,400
Contingency Expenditures	3,352,400	3,090,800	2,975,500	54,800	3,030,300
Total Appropriated:	24,030,500	24,926,600	25,402,800	334,900	25,737,700
 Anticipated Ending Fund balance June 30, 2018:					
Unassigned	3,352,400	3,090,800	2,975,500	54,800	3,030,300
Non-Spendable (prepaids, inventory and deposits)	74,800	25,400	25,400	-	25,400
Total Fund Balance:	3,427,200	3,116,200	3,000,900	54,800	3,055,700

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**General Education Grants & Funded Projects:
Fund 105-107**

Fund balance July 1, 2017:

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

Operating Revenue

Revenue from Non-Educational Entity	1,092,800	974,500	1,829,100	(501,700)	1,327,400
Revenue from State Sources	22,790,200	27,328,400	27,353,400	328,000	27,681,400
Revenue from Federal Sources	8,998,900	6,422,900	6,909,000	1,821,300	8,730,300
Total Available to appropriate:	32,881,900	34,725,800	36,091,500	1,647,600	37,739,100

Amount To Be Appropriated:

Fund Operation Expenditures

Added Needs 120	23,800	16,200	47,000	(17,000)	30,000
Support Services-Pupil 210	21,000	28,000	38,900	(12,400)	26,500
Support Services - Instructional Staff 220	6,387,000	4,699,100	4,673,000	3,393,200	8,066,200
Support Services - General Administration 230	230,500	373,400	351,800	(60,700)	291,100
Support Services - School Administration 240	14,200	34,700	38,100	(20,100)	18,000
Support Services - Business 250	50,000	113,100	60,200	3,000	63,200
Operation and Maintenance 260	-	-	1,100	(1,100)	-
Pupil Transportation Services 270	908,500	1,039,100	1,136,200	11,100	1,147,300
Support Services - Central 280	1,110,500	1,711,900	2,364,100	(961,600)	1,402,500
Support Services - Other 290	8,200	8,500	5,700	4,600	10,300
Community Services-Community Services Direction 310	195,200	84,400	41,400	205,100	246,500
Community Activities 330	443,300	778,300	1,036,200	(476,300)	559,900
Custody and Care of Children 350	21,000	48,700	25,500	1,000	26,500
Community Services - Welfare Activities 360	5,612,500	3,300,000	3,300,000	-	3,300,000
Community Services - Other Community Services 370/390	557,600	815,600	815,600	(111,400)	704,200
Payments to Other Public Schools 410	13,729,800	15,823,600	16,939,200	400,500	17,339,700
Payments to Not for Profit Entities 440	3,177,600	5,491,000	4,761,300	(748,200)	4,013,100
Fund Modifications (operating transfers out) 6XX	391,200	360,200	456,200	37,900	494,100
Total Appropriated:	32,881,900	34,725,800	36,091,500	1,647,600	37,739,100

Anticipated Ending Fund balance June 30, 2018:

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

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**Special Education Fund:
Fund 200**

Fund balance July 1, 2017:

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

Operating Revenue

Revenue from Local Sources	135,317,700	136,525,500	136,830,500	(20,000)	136,810,500
Revenue from State Sources	4,147,800	3,902,000	5,960,300	(17,600)	5,942,700
Incoming Transfers and Other Transactions	221,700	1,738,400	1,738,400	-	1,738,400
Total	139,687,200	142,165,900	144,529,200	(37,600)	144,491,600

Amount Available to Appropriate:	147,441,500	155,787,300	158,150,600	(37,600)	158,113,000
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Amount To Be Appropriated:

Fund Operation Expenditures

Added Needs 120	2,510,000	2,510,000	2,510,000	(1,058,000)	1,452,000
Support Services - Pupil 210	8,830,200	8,896,700	8,677,700	(74,800)	8,602,900
Support Services - Instructional Staff 220	3,300,500	3,323,200	3,094,100	(266,300)	2,827,800
Support Services - General Administration 230	820,400	842,900	868,700	(27,600)	841,100
Support Services - Business 250	1,240,400	1,366,600	1,318,600	(324,000)	994,600
Operations and Maintenance 260	604,500	604,500	545,100	5,000	550,100
Pupil Transportation 270	78,700	78,700	88,400	(13,600)	74,800
Support Services - Central 280	3,859,700	3,880,500	3,896,900	92,100	3,989,000
Support Services - Other 290	345,200	348,100	348,800	(3,200)	345,600
Payments to Other Public Schools 410	116,807,800	119,774,100	121,419,300	998,000	122,417,300
Site Improvements 450	28,000	2,013,300	1,912,700	-	1,912,700
Fund Modifications (operating transfers out) 6XX	54,600	102,600	342,600	-	342,600
Contingency Expenditures	936,100	952,200	937,000	(30,500)	906,500
Total Appropriated:	139,416,100	144,693,400	145,959,900	(702,900)	145,257,000

Anticipated Ending Fund balance June 30, 2018:

Restricted Special Education	936,100	952,200	937,000	(30,500)	906,500
Non-Spendable (prepaids, inventory and deposits)	35,400	14,400	14,400	-	14,400
Restricted (SE center program facility renovation)	7,990,000	11,079,500	12,176,300	665,300	12,841,600
Total Fund Balance:	8,961,500	12,046,100	13,127,700	634,800	13,762,500

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

Fund balance July 1, 2017:

	2017-18 ADOPTED BUDGET	2017-18 AMENDMENT 1 TOTALS	2017-18 AMENDMENT 2 TOTALS	ADJUSTMENT	2017-18 AMENDMENT 3 TOTALS
Unassigned	-	(3,900)	(3,900)	-	(3,900)
Non-Spendable for prepaids, inventory and deposits	-	1,700	1,700	-	1,700
Total	-	(2,200)	(2,200)	-	(2,200)

Operating Revenue

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

Amount To Be Appropriated:

Fund Operation Expenditures

Support Services - Pupil 210	1,445,300	1,706,500	1,716,600	-	1,716,600
Support Services - Instructional Staff 220	990,500	970,100	976,900	(20,000)	956,900
Support Services - Central 280	555,800	723,600	745,100	20,000	765,100
Community Services-Community Activities 330	400	400	400	-	400
Payments to Other Public Schools 410	44,807,800	45,396,200	45,352,100	-	45,352,100
Fund Modifications (operating transfers out) 6XX	311,400	356,200	361,900	-	361,900
Total Appropriated:	48,111,200	49,153,000	49,153,000	-	49,153,000

Anticipated Ending Fund balance June 30, 2018:

Unassigned	-	(3,900)	(3,900)	-	(3,900)
Non-Spendable for prepaids, inventory and deposits	-	1,700	1,700	-	1,700
Total Fund Balance:	-	(2,200)	(2,200)	-	(2,200)

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	2017-18 ADOPTED BUDGET	2017-18 AMENDMENT 1 TOTALS	2017-18 AMENDMENT 2 TOTALS	ADJUSTMENT	2017-18 AMENDMENT 3 TOTALS
Career Focused Education Fund					
Fund 600					
Fund balance July 1, 2017:					
Restricted Career Focused Education	5,930,000	7,166,100	7,166,100	-	7,166,100
Non-Spendable for prepaids, inventory and deposits	69,500	26,400	26,400	-	26,400
Total	5,999,500	7,192,500	7,192,500	-	7,192,500
<i>Operating Revenue</i>					
Revenue from Local Sources	33,550,400	33,780,700	33,878,700	(4,400)	33,874,300
Revenue from State Sources	3,518,200	3,934,000	4,789,400	(75,500)	4,713,900
Incoming Transfers and Other Transactions	154,400	154,400	154,400	(14,700)	139,700
Total	37,223,000	37,869,100	38,822,500	(94,600)	38,727,900
 Amount Available to Appropriate:	 43,222,500	 45,061,600	 46,015,000	 (94,600)	 45,920,400
 Amount To Be Appropriated:					
<i>Fund Operation Expenditures</i>					
High School 113	-	157,200	157,200	-	157,200
Added Needs 120	16,563,800	16,633,400	16,932,100	400	16,932,500
Support Services - Pupil 210	1,634,800	1,634,800	1,562,700	23,400	1,586,100
Support Services - Instructional Staff 220	1,941,000	1,992,300	2,006,000	(71,000)	1,935,000
Support Services - General Administration 230	876,900	899,400	923,600	(65,600)	858,000
Support Services School Administration 240	2,390,700	2,390,700	2,264,900	(10,300)	2,254,600
Support Services - Business 250	1,386,000	1,512,200	1,536,900	(85,000)	1,451,900
Operations and Maintenance 260	3,575,200	3,588,300	3,561,800	41,200	3,603,000
Pupil Transportation 270	186,000	186,000	186,200	(60,400)	125,800
Support Services - Central 280	5,664,400	5,680,200	5,719,900	(292,500)	5,427,400
Support Services - Other 290	231,700	234,500	239,100	(58,700)	180,400
Payments to Other Public Schools 410	2,460,000	2,460,000	2,460,000	-	2,460,000
Fund Modifications (operating transfers out) 6XX	1,408,600	2,960,600	3,520,600	-	3,520,600
Contingency Expenditures	4,833,900	4,705,600	4,917,600	483,900	5,401,500
Total Appropriated:	43,153,000	45,035,200	45,988,600	(94,600)	45,894,000
 Anticipated Ending Fund balance June 30, 2018:					
Restricted Career Focused Education	4,833,900	4,705,600	4,917,600	483,900	5,401,500
Non-Spendable for prepaids, inventory and deposits	69,500	26,400	26,400	-	26,400
Total Fund Balance:	4,903,400	4,732,000	4,944,000	483,900	5,427,900

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

Fund balance July 1, 2017:

	2017-18 ADOPTED BUDGET	2017-18 AMENDMENT 1 TOTALS	2017-18 AMENDMENT 2 TOTALS	ADJUSTMENT	2017-18 AMENDMENT 3 TOTALS
Unassigned	-	(1,300)	(1,300)	-	(1,300)
Non-Spendable for prepaids, inventory and deposits	-	1,300	1,300	-	1,300
Total	-	-	-	-	-

Operating Revenue

Revenue from Non-Educational Entity	-	35,800	54,300	(3,200)	51,100
Revenue from State Sources	-	93,500	274,500	3,200	277,700
Revenue from Federal Sources	1,862,300	1,640,300	1,640,300	-	1,640,300
Total Available to appropriate:	1,862,300	1,769,600	1,969,100	-	1,969,100

Amount To Be Appropriated:

Fund Operation Expenditures

Basic Program 110	-	25,800	25,800	-	25,800
Added Needs 120	325,700	103,100	375,300	2,000	377,300
Support Services-Pupil 210	738,100	685,100	752,600	-	752,600
Support Services - Instructional Staff 220	687,900	708,200	705,700	(5,200)	700,500
Business Services - 250	300	-	-	-	-
Operation & Maintenance- 260	-	-	-	3,200	3,200
Pupil Transportation 270	19,100	20,000	10,000	-	10,000
Support Services-Central 280	91,200	223,200	95,500	-	95,500
Fund Modifications (operating transfers out) 6XX	-	4,200	4,200	-	4,200
Total Appropriated:	1,862,300	1,769,600	1,969,100	-	1,969,100

Anticipated Ending Fund balance June 30, 2018:

Unassigned	-	(1,300)	(1,300)	-	(1,300)
Non-Spendable for prepaids, inventory and deposits	-	1,300	1,300	-	1,300
Total	-	-	-	-	-

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**Shared Services & Tuition Program Fund
Fund 270**

Fund balance July 1, 2017:

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

Operating Revenue

Revenue from Local Sources	12,786,000	12,704,900	12,866,200	141,500	13,007,700
Revenue from State Sources	605,800	605,800	917,700	2,200	919,900
Incoming Transfers and Other Transactions	317,600	317,600	323,800	-	323,800
Total:	13,709,400	13,628,300	14,107,700	143,700	14,251,400

Amount Available For Appropriation:	15,427,000	15,856,300	16,335,700	143,700	16,479,400
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Amount To Be Appropriated :

Fund Operation Expenditures

Instruction - Middle School 112	1,700,900	1,417,900	1,419,500	(95,600)	1,323,900
Instruction - High School 113	3,044,800	2,206,400	2,322,600	113,300	2,435,900
Support Services - Pupil 210	40,600	155,500	231,500	-	231,500
Support Services - Instructional Staff 220	15,000	15,000	-	-	-
Support Services - General Administration 230	590,500	590,500	506,400	-	506,400
Support Services School Administration 240	-	809,300	860,500	(138,700)	721,800
Support Services - Business 250	2,072,100	2,072,100	1,962,100	-	1,962,100
Support Services Security 260	-	32,300	30,100	(6,000)	24,100
Support Services - Central 280	5,952,900	6,104,300	6,518,700	-	6,518,700
Fund Modifications (operating transfers out) 6XX	277,800	236,900	236,900	53,000	289,900
Contingency Expenditures	1,719,700	2,215,000	2,246,300	217,700	2,464,000
Total Appropriated:	15,414,300	15,855,200	16,334,600	143,700	16,478,300

Anticipated Ending Fund balance June 30, 2018:

Committed	1,719,700	2,215,000	2,246,300	217,700	2,464,000
Non-Spendable for prepaids, inventory and deposits	12,700	1,100	1,100	-	1,100
Total	1,732,400	2,216,100	2,247,400	217,700	2,465,100

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**ONE Cooperative Service Fund
Fund 271**

Fund balance July 1, 2017:

Committed	3,307,100	7,255,900	5,080,600	-	5,080,600
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Operating Revenue

Revenue from Local Sources	846,800	846,800	861,000	4,000	865,000
Incoming Transfers and Other Transactions	26,600	726,600	1,026,600	1,000,000	2,026,600
Total:	873,400	1,573,400	1,887,600	1,004,000	2,891,600

Amount Available For Appropriation:	4,180,500	8,829,300	6,968,200	1,004,000	7,972,200
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Amount To Be Appropriated :

Fund Operation Expenditures

Support Services - Central 280	655,000	655,000	655,000	(285,000)	370,000
Contingency Expenditures	3,525,500	8,174,300	6,313,200	1,289,000	7,602,200
Total Appropriated:	4,180,500	8,829,300	6,968,200	1,004,000	7,972,200

Anticipated Ending Fund balance June 30, 2018:

Committed	3,525,500	8,174,300	6,313,200	1,289,000	7,602,200
Total Fund Balance:	3,525,500	8,174,300	6,313,200	1,289,000	7,602,200

**Medicaid Fund
Fund 273**

Fund balance July 1, 2017:

Committed	-	1,000	900	-	900
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Operating Revenue

Revenue from Local Sources	8,336,200	9,122,500	9,736,000	31,200	9,767,200
Revenue from State Sources	33,500	33,500	45,900	-	45,900
Revenue from Federal Sources	300,000	300,000	250,000	(21,900)	228,100
Total:	8,669,700	9,456,000	10,031,900	9,300	10,041,200

Amount Available For Appropriation:	8,669,700	9,457,000	10,032,800	9,300	10,042,100
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Amount To Be Appropriated :

Fund Operation Expenditures

Operations and Maintenance 260	41,900	41,900	38,600	(3,100)	35,500
Support Services - Central 280	627,800	615,100	634,400	4,100	638,500
Payments to Other Public Schools 410	8,000,000	8,800,000	9,359,800	8,300	9,368,100
Total Appropriated:	8,669,700	9,457,000	10,032,800	9,300	10,042,100

Anticipated Ending Fund balance June 30, 2018:

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

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HR/Finance Consortium					
Fund 277					
Fund balance July 1, 2017:					
Committed	479,400	788,400	788,400	-	788,400
Non-Spendable for prepaids, inventory and deposits	33,500	28,000	28,000	-	28,000
Total	512,900	816,400	816,400	-	816,400
<i>Operating Revenue</i>					
Revenue from Local Sources	839,000	861,200	867,600	4,300	871,900
Revenue from State Sources	52,600	52,600	69,100	-	69,100
Total:	891,600	913,800	936,700	4,300	941,000
 Amount Available For Appropriation:	 1,404,500	 1,730,200	 1,753,100	 4,300	 1,757,400
Amount To Be Appropriated :					
<i>Fund Operation Expenditures</i>					
Support Services - Central 280	1,181,300	1,290,600	1,300,300	(34,000)	1,266,300
Contingency Expenditures	189,700	411,600	424,800	38,300	463,100
Total Appropriated:	1,371,000	1,702,200	1,725,100	4,300	1,729,400
 Anticipated Ending Fund balance June 30, 2018:					
Committed	189,700	411,600	424,800	38,300	463,100
Non-Spendable for prepaids, inventory and deposits	33,500	28,000	28,000	-	28,000
Total	223,200	439,600	452,800	38,300	491,100
 Debt Service Fund – 2016 Refunding Bonds					
Fund 311					
Fund balance July 1, 2017:					
Restricted	5,867,900	5,908,800	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	-	950,000
Total:	450,000	950,000	1,005,000	-	1,005,000
 Amount Available For Appropriation:	 6,317,900	 6,858,800	 6,913,800	 -	 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	(4,000)	2,093,900
Contingency Expenditures	4,220,000	4,760,900	4,815,900	4,000	4,819,900
Total Appropriated:	6,317,900	6,858,800	6,913,800	-	6,913,800
 Anticipated Ending Fund balance June 30, 2018:					
Restricted	4,220,000	4,760,900	4,815,900	4,000	4,819,900
Total Fund Balance:	4,220,000	4,760,900	4,815,900	4,000	4,819,900

RECOMMENDED RESOLUTION
Fiscal Year 2018 3rd Amendment Budget Resolution
(General Appropriation Act)

2017-18 ADOPTED BUDGET	2017-18 AMENDMENT 1 TOTALS	2017-18 AMENDMENT 2 TOTALS	ADJUSTMENT	2017-18 AMENDMENT 3 TOTALS
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**Debt Service Fund – QSCB Defeasement Fund
Fund 313**

Fund balance July 1, 2017:					
Restricted	5,176,000	5,172,000	5,172,000	-	5,172,000
<i>Operating Revenue</i>					
Revenue from Local Sources	-	-	-	-	-
Total:	-	-	-	-	-
<hr/>					
Amount Available For Appropriation:	5,176,000	5,172,000	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	-	2,500
Fund Modifications (operating transfers out) 6XX	886,400	875,000	875,000	-	875,000
Contingency Expenditures	4,288,600	4,294,500	4,294,500	-	4,294,500
Total Appropriated:	5,176,000	5,172,000	5,172,000	-	5,172,000
<hr/>					
Anticipated Ending Fund balance June 30, 2018:					
Restricted	4,288,600	4,294,500	4,294,500	-	4,294,500
Total Fund Balance:	4,288,600	4,294,500	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	-	6,187,300
<i>Operating Revenue</i>					
Revenue from Federal Sources	743,000	743,000	743,000	-	743,000
Incoming Transfers and Other Transactions	886,400	875,000	875,000	-	875,000
Total:	1,629,400	1,618,000	1,618,000	-	1,618,000
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Amount Available For Appropriation:	8,001,500	7,805,300	7,805,300	-	7,805,300
Amount To Be Appropriated:					
<i>Fund Operation Expenditures</i>					
Debt Service - Long Term 511	928,000	928,000	928,000	-	928,000
Contingency Expenditures	7,073,500	6,877,300	6,877,300	-	6,877,300
Total Appropriated:	8,001,500	7,805,300	7,805,300	-	7,805,300
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Anticipated Ending Fund balance June 30, 2018:					
Restricted	7,073,500	6,877,300	6,877,300	-	6,877,300
Total Fund Balance:	7,073,500	6,877,300	6,877,300	-	6,877,300

RECOMMENDED RESOLUTION
Fiscal Year 2018 3rd Amendment Budget Resolution
(General Appropriation Act)

2017-18 ADOPTED BUDGET	2017-18 AMENDMENT 1 TOTALS	2017-18 AMENDMENT 2 TOTALS	ADJUSTMENT	2017-18 AMENDMENT 3 TOTALS
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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	-	6,695,700
Non-Spendable for prepaids, inventory and deposits	-	39,300	39,300	-	39,300
Total	4,763,200	6,735,000	6,735,000	-	6,735,000

Operating Revenue

Revenue from Local Sources	15,000	15,000	45,000	13,000	58,000
Incoming Transfers and Other Transactions	900,000	1,900,000	2,200,000	-	2,200,000
Total:	915,000	1,915,000	2,245,000	13,000	2,258,000

Amount Available For Appropriation:	5,678,200	8,650,000	8,980,000	13,000	8,993,000
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Amount To Be Appropriated:

Fund Operation Expenditures

Support Services 280	9,500	9,500	9,700	-	9,700
Facilities Acquisition 450	2,310,500	2,472,100	2,292,800	(475,000)	1,817,800
Contingency Expenditures	3,358,200	6,129,100	6,638,400	488,000	7,126,400
Total Appropriated:	5,678,200	8,610,700	8,940,900	13,000	8,953,900

Anticipated Ending Fund balance June 30, 2018:

Committed	3,358,200	6,129,100	6,638,200	488,000	7,126,200
Non-Spendable for prepaids, inventory and deposits	-	39,300	39,300	-	39,300
Total Fund Balance:	3,358,200	6,168,400	6,677,500	488,000	7,165,500

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	-	3,737,800
Non-Spendable for prepaids, inventory and deposits	-	62,100	62,100	-	62,100
Total	3,278,500	3,799,900	3,799,900	-	3,799,900

Operating Revenue

Revenue from Local Sources	8,000	8,000	10,000	3,500	13,500
Incoming Transfers and Other Transactions	200,000	400,000	1,400,000	-	1,400,000
Total:	208,000	408,000	1,410,000	3,500	1,413,500

Amount Available For Appropriation:	3,486,500	4,207,900	5,209,900	3,500	5,213,400
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Amount To Be Appropriated:

Fund Operation Expenditures

Operations and Maintenance	-	-	15,700	-	15,700
Support Services - Central 280	800,400	800,400	334,100	-	334,100
Facilities Improvements 45x	140,800	140,800	350,200	50,900	401,100
Contingency Expenditures	2,545,300	3,204,600	4,447,800	(47,400)	4,400,400
Total Appropriated:	3,486,500	4,145,800	5,147,800	3,500	5,151,300

Anticipated Ending Fund balance June 30, 2018:

Committed	2,545,300	3,204,600	4,447,800	(47,400)	4,400,400
Non-Spendable for prepaids, inventory and deposits	-	62,100	62,100	-	62,100
Total Fund Balance:	2,545,300	3,266,700	4,509,900	(47,400)	4,462,500

RECOMMENDED RESOLUTION
Fiscal Year 2018 3rd Amendment Budget Resolution
(General Appropriation Act)

2017-18 ADOPTED BUDGET	2017-18 AMENDMENT 1 TOTALS	2017-18 AMENDMENT 2 TOTALS	ADJUSTMENT	2017-18 AMENDMENT 3 TOTALS
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**JobLink Facility Capital Projects Fund
Fund 409**

Fund balance July 1, 2017:

Restricted	487,000	552,900	552,900	-	552,900
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Operating Revenue

Revenue from Local Sources	1,400	1,400	2,200	-	2,200
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Total:	1,400	1,400	2,200	-	2,200
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Amount Available For Appropriation:	488,400	554,300	555,100	-	555,100
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Amount To Be Appropriated:

Fund Operation Expenditures

Facilities Improvements 45x	178,000	178,000	178,000	(128,000)	50,000
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Contingency Expenditures	310,400	376,300	376,300	128,000	504,300
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Total Appropriated:	488,400	554,300	554,300	-	554,300
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Anticipated Ending Fund balance June 30, 2018:

Restricted	310,400	376,300	377,100	128,000	505,100
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Total Fund Balance:	310,400	376,300	377,100	128,000	505,100
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**Production Print Enterprise Fund
Fund 710**

Net Position July 1, 2017:

Net investments in capital assets	324,000	220,100	220,100	-	220,100
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Unrestricted net position	951,700	959,000	959,000	-	959,000
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Net Position	1,275,700	1,179,100	1,179,100	-	1,179,100
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Operating Revenue

Revenue from Local Sources	2,099,300	2,051,300	2,053,900	11,900	2,065,800
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Revenue from State Sources	49,100	49,100	65,500	200	65,700
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Total:	2,148,400	2,100,400	2,119,400	12,100	2,131,500
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Amount Available For Appropriation:	3,424,100	3,279,500	3,298,500	12,100	3,310,600
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Amount To Be Appropriated:

Fund Operation Expenditures

Support Services - Business 250	1,682,800	1,760,800	1,794,000	-	1,794,000
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Operations and Maintenance 260	211,100	211,100	197,900	-	197,900
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Support Services - Central 280	8,000	8,000	7,000	(98,700)	(91,700)
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Depreciation 711	200,000	120,000	120,000	18,000	138,000
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Contingency Expenditures	998,200	959,500	959,500	92,800	1,052,300
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Total Appropriated:	3,100,100	3,059,400	3,078,400	12,100	3,090,500
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Net Position June 30, 2018:

Net investments in capital assets	324,000	220,100	220,100	-	220,100
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Unrestricted net position	998,200	959,500	959,500	92,800	1,052,300
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Net Position	1,322,200	1,179,600	1,179,600	92,800	1,272,400
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RECOMMENDED RESOLUTION
Fiscal Year 2018 3rd Amendment Budget Resolution
(General Appropriation Act)

	2017-18 ADOPTED BUDGET	2017-18 AMENDMENT 1 TOTALS	2017-18 AMENDMENT 2 TOTALS	ADJUSTMENT	2017-18 AMENDMENT 3 TOTALS
Risk Related Activity Fund					
Fund 810					
Net Position July 1, 2017:	1,259,000	1,258,900	1,258,900	-	1,258,900
<i>Operating Revenue</i>					
Incoming Transfers and Other Transactions	8,651,300	9,229,300	9,175,000	441,600	9,616,600
Total:	<u>8,651,300</u>	<u>9,229,300</u>	<u>9,175,000</u>	<u>441,600</u>	<u>9,616,600</u>
Amount Available For Appropriation:	9,910,300	10,488,200	10,433,900	441,600	10,875,500
Amount To Be Appropriated:					
Fund Operation Expenditures	8,579,800	8,657,800	8,615,100	418,500	9,033,600
Contingency Expenditures	1,330,500	1,830,400	1,818,800	23,100	1,841,900
Total Appropriated:	<u>9,910,300</u>	<u>10,488,200</u>	<u>10,433,900</u>	<u>441,600</u>	<u>10,875,500</u>
Ending Net Position June 30, 2018:					
Claim Fluctuation Reserve:					
CFR – Health Care Insurance	100,000	100,000	100,000	-	100,000
CFR – Dental Insurance	266,000	279,100	264,800	12,800	277,600
CFR – Visions Insurance	29,500	29,100	29,100	7,100	36,200
CFR – Life Insurance	3,100	4,100	4,100	-	4,100
CFR – STD/LTD Insurance	11,000	13,800	13,800	(1,600)	12,200
CFR – Workers Compensation Insurance	53,900	64,200	64,200	(9,400)	54,800
CFR – Unemployment Insurance	50,000	50,000	50,000	6,200	56,200
CFR – General Liability	600	400	500	-	500
CFR – Errors & Omissions	600	500	600	-	600
CFR – Professional Liability	480,000	480,000	480,000	-	480,000
CFR – Bldg/Vehicles/Prop-Casualty	4,300	4,300	4,800	-	4,800
Contingency Reserve - Cyber Liability	-	500,000	500,000	-	500,000
Contingency Reserve - W/C Settlements	100,000	100,000	100,000	-	100,000
Contingency Reserve - P/C Settlements	72,900	72,900	72,900	-	72,900
Retained Earnings	158,600	132,000	134,000	8,000	142,000
Net Position, End of Year Total	<u>1,330,500</u>	<u>1,830,400</u>	<u>1,818,800</u>	<u>23,100</u>	<u>1,841,900</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.