

RECOMMENDED RESOLUTION
Fiscal Year 2019
1st Amendment 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 2018-2019 fiscal year.

BE IT RESOLVED, that this resolution shall be the Appropriation Act of Oakland Schools for the fiscal year 2018-2019; 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 2018-2019 is as follows:

	2018-19 ADOPTED BUDGET	ADJUSTMENT	2018-19 AMENDMENT 1 TOTALS
General Education Fund:			
Fund 100			
Fund Balance July 1, 2018:			
Unassigned	2,975,500	1,596,700	4,572,200
Non-Spendable (prepaids, inventory and deposits)	25,400	3,200	28,600
Total	3,000,900	1,599,900	4,600,800
<i>Operating Revenue</i>			
Revenue from Local Sources	14,420,700	211,200	14,631,900
Revenue from State Sources	5,338,300	75,700	5,414,000
Incoming Transfers and Other Transactions	670,800	50,000	720,800
Total	20,429,800	336,900	20,766,700
 Amount Available to Appropriate:	 23,430,700	 1,936,800	 25,367,500
 Amount To Be Appropriated:			
<i>Fund Operation Expenditures</i>			
Support Services - Pupil 210	195,000	2,600	197,600
Support Services - Instructional Staff 220	8,459,700	(53,200)	8,406,500
Support Services - General Administration 230	1,669,100	3,400	1,672,500
Support Services - Business 250	911,900	28,100	940,000
Operations and Maintenance 260	718,200	-	718,200
Pupil Transportation 270	262,900	141,500	404,400
Support Services - Central 280	7,501,500	138,600	7,640,100
Support Services - Other 290	995,300	33,700	1,029,000
Fund Modifications (operating transfers out) 6XX	113,400	695,400	808,800
Contingency Expenditures	2,578,300	943,500	3,521,800
Total Appropriated:	23,405,300	1,933,600	25,338,900
 Anticipated Ending Fund Balance June 30, 2019:			
Unassigned	2,578,300	943,500	3,521,800
Non-Spendable (prepaids, inventory and deposits)	25,400	3,200	28,600
Total Fund Balance:	2,603,700	946,700	3,550,400

RECOMMENDED RESOLUTION
Fiscal Year 2019
1st Amendment Resolution
(General Appropriation Act)

	2018-19 ADOPTED BUDGET	ADJUSTMENT	2018-19 AMENDMENT 1 TOTALS
General Education Grants & Funded Projects: Fund 105-107			
Fund Balance July 1, 2018:			
Unassigned	-	(407,200)	(407,200)
Non-Spendable for prepaids, inventory and deposits	-	800	800
Total	-	(406,400)	(406,400)
<i>Operating Revenue</i>			
Revenue from Non-Educational Entity	1,356,100	(323,200)	1,032,900
Revenue from State Sources	24,003,200	3,105,700	27,108,900
Revenue from Federal Sources	6,904,900	(3,531,800)	3,373,100
Total Available to Appropriate:	32,264,200	(749,300)	31,514,900
Amount To Be Appropriated:			
<i>Fund Operation Expenditures</i>			
Added Needs 120	40,600	22,400	63,000
Support Services-Pupil 210	33,600	469,200	502,800
Support Services - Instructional Staff 220	5,002,800	(1,201,700)	3,801,100
Support Services - General Administration 230	311,800	(53,600)	258,200
Support Services - School Administration 240	33,000	10,800	43,800
Support Services - Business 250	58,700	(18,700)	40,000
Operation and Maintenance 260	1,000	(1,000)	-
Pupil Transportation Services 270	982,600	193,700	1,176,300
Support Services - Central 280	1,917,000	118,200	2,035,200
Support Services - Other 290	4,900	-	4,900
Community Services-Community Services Direction 310	274,300	(149,900)	124,400
Community Activities 330	710,600	151,500	862,100
Custody and Care of Children 350	8,000	(5,100)	2,900
Community Services - Welfare Activities 360	3,380,900	(3,083,800)	297,100
Community Services - Other Community Services 370/390	705,300	(18,300)	687,000
Payments to Other Public Schools 410	14,403,900	2,154,100	16,558,000
Payments to Not for Profit Entities 440	3,971,600	798,100	4,769,700
Fund Modifications (operating transfers out) 6XX	423,600	(135,200)	288,400
Total Appropriated:	32,264,200	(749,300)	31,514,900
Anticipated Ending Fund Balance June 30, 2019:			
Unassigned	-	(407,200)	(407,200)
Non-Spendable for prepaids, inventory and deposits	-	800	800
Total Fund Balance:	-	(406,400)	(406,400)

RECOMMENDED RESOLUTION
Fiscal Year 2019
1st Amendment Resolution
(General Appropriation Act)

	2018-19 ADOPTED BUDGET	ADJUSTMENT	2018-19 AMENDMENT 1 TOTALS
Special Education Fund: Fund 200			
Fund Balance July 1, 2018:			
Restricted Special Education	937,000	3,113,300	4,050,300
Non-Spendable (prepaids, inventory and deposits)	14,400	8,500	22,900
Restricted (SE center program facility renovation)	12,176,300	2,581,900	14,758,200
Total	<u>13,127,700</u>	<u>5,703,700</u>	<u>18,831,400</u>
<i>Operating Revenue</i>			
Revenue from Local Sources	141,418,600	300,000	141,718,600
Revenue from State Sources	5,753,400	(1,600)	5,751,800
Incoming Transfers and Other Transactions	221,700	25,000	246,700
Total	<u>147,393,700</u>	<u>323,400</u>	<u>147,717,100</u>
Amount Available to Appropriate:	160,521,400	6,027,100	166,548,500
Amount To Be Appropriated:			
<i>Fund Operation Expenditures</i>			
Added Needs 120	2,510,000	(100,000)	2,410,000
Support Services - Pupil 210	9,777,500	94,700	9,872,200
Support Services - Instructional Staff 220	3,196,200	35,800	3,232,000
Support Services - General Administration 230	859,100	1,600	860,700
Support Services - Business 250	1,152,000	13,800	1,165,800
Operations and Maintenance 260	623,400	6,200	629,600
Pupil Transportation 270	93,400	-	93,400
Support Services - Central 280	3,909,200	68,800	3,978,000
Support Services - Other 290	339,000	1,700	340,700
Payments to Other Public Schools 410	121,462,900	12,873,300	134,336,200
Site Improvements 450	9,700,000	(9,700,000)	-
Fund Modifications (operating transfers out) 6XX	54,600	162,100	216,700
Contingency Expenditures	978,200	(21,300)	956,900
Total Appropriated:	<u>154,655,500</u>	<u>3,436,700</u>	<u>158,092,200</u>
Anticipated Ending Fund Balance June 30, 2019:			
Restricted Special Education	978,200	(21,300)	956,900
Non-Spendable (prepaids, inventory and deposits)	14,400	8,500	22,900
Restricted (SE center program facility renovation)	5,851,500	2,581,900	8,433,400
Total Fund Balance:	<u>6,844,100</u>	<u>2,569,100</u>	<u>9,413,200</u>

RECOMMENDED RESOLUTION
 Fiscal Year 2019
 1st Amendment Resolution
 (General Appropriation Act)

	2018-19 ADOPTED BUDGET	ADJUSTMENT	2018-19 AMENDMENT 1 TOTALS
Special Education Grants & Funded Projects Fund 205			
Fund Balance July 1, 2018:			
Unassigned	-	(18,600)	(18,600)
Non-Spendable for prepaids, inventory and deposits	-	300	300
Total	-	(18,300)	(18,300)
<i>Operating Revenue</i>			
Revenue from Federal Sources	48,719,200	2,322,100	51,041,300
Total Available to Appropriate:	48,719,200	2,303,800	51,023,000
Amount To Be Appropriated:			
<i>Fund Operation Expenditures</i>			
Support Services - Pupil 210	1,701,500	(447,521)	1,253,979
Support Services - Instructional Staff 220	948,400	(263,255)	685,145
Support Services - Central 280	758,300	236,445	994,745
Community Services-Community Activities 330	400	-	400
Payments to Other Public Schools 410	44,951,900	2,890,613	47,842,513
Fund Modifications (operating transfers out) 6XX	358,700	(94,182)	264,518
Total Appropriated:	48,719,200	2,322,100	51,041,300
Anticipated Ending Fund Balance June 30, 2019:			
Unassigned	-	(18,600)	(18,600)
Non-Spendable for prepaids, inventory and deposits	-	300	300
Total Fund Balance:	-	(18,300)	(18,300)

RECOMMENDED RESOLUTION
Fiscal Year 2019
1st Amendment Resolution
(General Appropriation Act)

	2018-19 ADOPTED BUDGET	ADJUSTMENT	2018-19 AMENDMENT 1 TOTALS
Career Focused Education Fund			
Fund 600			
Fund Balance July 1, 2018:			
Restricted Career Focused Education	4,917,600	1,688,800	6,606,400
Non-Spendable for prepaids, inventory and deposits	26,400	(9,200)	17,200
Total	4,944,000	1,679,600	6,623,600
<i>Operating Revenue</i>			
Revenue from Local Sources	35,076,200	81,900	35,158,100
Revenue from State Sources	3,990,900	299,300	4,290,200
Incoming Transfers and Other Transactions	154,400	(10,700)	143,700
Total	39,221,500	370,500	39,592,000
Amount Available to Appropriate:	44,165,500	2,050,100	46,215,600
Amount To Be Appropriated:			
<i>Fund Operation Expenditures</i>			
High School 113	142,900	-	142,900
Added Needs 120	17,026,500	(240,300)	16,786,200
Support Services - Pupil 210	1,774,200	(31,200)	1,743,000
Support Services - Instructional Staff 220	2,273,000	375,100	2,648,100
Support Services - General Administration 230	915,000	1,700	916,700
Support Services School Administration 240	2,249,000	92,800	2,341,800
Support Services - Business 250	1,412,100	(41,900)	1,370,200
Operations and Maintenance 260	3,599,600	8,700	3,608,300
Pupil Transportation 270	181,900	(15,000)	166,900
Support Services - Central 280	5,752,700	130,000	5,882,700
Support Services - Other 290	225,500	(48,300)	177,200
Payments to Other Public Schools 410	2,460,000	-	2,460,000
Fund Modifications (operating transfers out) 6XX	1,358,600	1,022,300	2,380,900
Contingency Expenditures	4,768,100	805,400	5,573,500
Total Appropriated:	44,139,100	2,059,300	46,198,400
Anticipated Ending Fund Balance June 30, 2019:			
Restricted Career Focused Education	4,768,100	805,400	5,573,500
Non-Spendable for prepaids, inventory and deposits	26,400	(9,200)	17,200
Total Fund Balance:	4,794,500	796,200	5,590,700

RECOMMENDED RESOLUTION
Fiscal Year 2019
1st Amendment Resolution
(General Appropriation Act)

2018-19 ADOPTED BUDGET	ADJUSTMENT	2018-19 AMENDMENT 1 TOTALS
------------------------------	------------	----------------------------------

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

Fund Balance July 1, 2018:

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

Operating Revenue

Revenue from Non-Educational Entity	-	55,258	55,258
Revenue from State Sources	-	67,618	67,618
Revenue from Federal Sources	1,606,900	74,624	1,681,524
Total Available to Appropriate:	1,606,900	197,500	1,804,400

Amount To Be Appropriated:

Fund Operation Expenditures

Basic Program 110	21,100	31,690	52,790
Added Needs 120	307,900	(155,794)	152,106
Support Services-Pupil 210	614,200	203,769	817,969
Support Services - Instructional Staff 220	571,700	93,441	665,141
Operations and Maintenance - 260	2,600	(2,600)	-
Pupil Transportation 270	8,100	1,900	10,000
Support Services-Central 280	77,900	24,320	102,220
Fund Modifications (operating transfers out) 6XX	3,400	774	4,174
Total Appropriated:	1,606,900	197,500	1,804,400

Anticipated Ending Fund Balance June 30, 2019:

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

RECOMMENDED RESOLUTION
Fiscal Year 2019
1st Amendment Resolution
(General Appropriation Act)

	2018-19 ADOPTED BUDGET	ADJUSTMENT	2018-19 AMENDMENT 1 TOTALS
Shared Services & Tuition Program Fund			
Fund 270			
Fund Balance July 1, 2018:			
Committed	2,246,300	615,500	2,861,800
Non-Spendable for prepaids, inventory and deposits	1,100	-	1,100
Total	<u>2,247,400</u>	<u>615,500</u>	<u>2,862,900</u>
<i>Operating Revenue</i>			
Revenue from Local Sources	12,705,300	(58,000)	12,647,300
Revenue from State Sources	917,700	-	917,700
Incoming Transfers and Other Transactions	321,000	-	321,000
Total:	<u>13,944,000</u>	<u>(58,000)</u>	<u>13,886,000</u>
Amount Available For Appropriation:	16,191,400	557,500	16,748,900
Amount To Be Appropriated :			
<i>Fund Operation Expenditures</i>			
Instruction - Middle School 112	1,382,000	(30,000)	1,352,000
Instruction - High School 113	2,374,500	(88,800)	2,285,700
Support Services - Pupil 210	160,000	-	160,000
Support Services - Instructional Staff 220	15,000	-	15,000
Support Services - General Administration 230	543,500	-	543,500
Support Services School Administration 240	703,700	38,300	742,000
Support Services - Business 250	1,922,400	-	1,922,400
Support Services Security 260	62,300	12,500	74,800
Support Services - Central 280	7,040,000	-	7,040,000
Fund Modifications (operating transfers out) 6XX	236,900	-	236,900
Contingency Expenditures	1,750,000	625,500	2,375,500
Total Appropriated:	<u>16,190,300</u>	<u>557,500</u>	<u>16,747,800</u>
Anticipated Ending Fund Balance June 30, 2019:			
Committed	1,750,000	625,500	2,375,500
Non-Spendable for prepaids, inventory and deposits	1,100	-	1,100
Total	<u>1,751,100</u>	<u>625,500</u>	<u>2,376,600</u>

RECOMMENDED RESOLUTION
Fiscal Year 2019
1st Amendment Resolution
(General Appropriation Act)

	2018-19 ADOPTED BUDGET	ADJUSTMENT	2018-19 AMENDMENT 1 TOTALS
ONE Cooperative Service Fund			
Fund 271			
Fund Balance July 1, 2018:			
Committed	6,313,200	1,431,400	7,744,600
<i>Operating Revenue</i>			
Revenue from Local Sources	753,500	14,000	767,500
Incoming Transfers and Other Transactions	26,600	400,000	426,600
Total:	<u>780,100</u>	<u>414,000</u>	<u>1,194,100</u>
Amount Available For Appropriation:	7,093,300	1,845,400	8,938,700
Amount To Be Appropriated :			
<i>Fund Operation Expenditures</i>			
Support Services - Central 280	1,602,500	118,900	1,721,400
Contingency Expenditures	5,490,800	1,726,500	7,217,300
Total Appropriated:	<u>7,093,300</u>	<u>1,845,400</u>	<u>8,938,700</u>
Anticipated Ending Fund Balance June 30, 2019:			
Committed	5,490,800	1,726,500	7,217,300
Total Fund Balance:	<u>5,490,800</u>	<u>1,726,500</u>	<u>7,217,300</u>
Medicaid Fund			
Fund 273			
Fund Balance July 1, 2018:			
Committed	-	-	-
<i>Operating Revenue</i>			
Revenue from Local Sources	9,629,700	(995,100)	8,634,600
Revenue from State Sources	39,100	-	39,100
Revenue from Federal Sources	250,000	130,000	380,000
Total:	<u>9,918,800</u>	<u>(865,100)</u>	<u>9,053,700</u>
Amount Available For Appropriation:	9,918,800	(865,100)	9,053,700
Amount To Be Appropriated :			
<i>Fund Operation Expenditures</i>			
Operations and Maintenance 260	36,800	-	36,800
Support Services - Central 280	628,300	-	628,300
Payments to Other Public Schools 410	9,253,700	(865,100)	8,388,600
Total Appropriated:	<u>9,918,800</u>	<u>(865,100)</u>	<u>9,053,700</u>
Anticipated Ending Fund Balance June 30, 2019:			
Committed	-	-	-
Total Fund Balance:	<u>-</u>	<u>-</u>	<u>-</u>

RECOMMENDED RESOLUTION
Fiscal Year 2019
1st Amendment Resolution
(General Appropriation Act)

	2018-19 ADOPTED BUDGET	ADJUSTMENT	2018-19 AMENDMENT 1 TOTALS
HR/Finance Consortium			
Fund 277			
Fund Balance July 1, 2018:			
Committed	424,800	268,200	693,000
Non-Spendable for prepaids, inventory and deposits	28,000	(28,000)	-
Total	452,800	240,200	693,000
<i>Operating Revenue</i>			
Revenue from Local Sources	920,500	80,400	1,000,900
Revenue from State Sources	58,200	2,000	60,200
Total:	978,700	82,400	1,061,100
Amount Available For Appropriation:	1,431,500	322,600	1,754,100
Amount To Be Appropriated :			
<i>Fund Operation Expenditures</i>			
Support Services - Central 280	1,268,800	-	1,268,800
Contingency Expenditures	134,700	350,600	485,300
Total Appropriated:	1,403,500	350,600	1,754,100
Anticipated Ending Fund Balance June 30, 2019:			
Committed	134,700	350,600	485,300
Non-Spendable for prepaids, inventory and deposits	28,000	(28,000)	-
Total	162,700	322,600	485,300
Debt Service Fund – 2016 Refunding Bonds			
Fund 311			
Fund Balance July 1, 2018:			
Restricted	4,815,900	37,500	4,853,400
<i>Operating Revenue</i>			
Incoming Transfers and Other Transactions	550,000	30,000	580,000
Total:	550,000	30,000	580,000
Amount Available For Appropriation:	5,365,900	67,500	5,433,400
Amount To Be Appropriated:			
<i>Fund Operation Expenditures</i>			
Debt Service - Long Term 511	2,097,900	-	2,097,900
Contingency Expenditures	3,268,000	67,500	3,335,500
Total Appropriated:	5,365,900	67,500	5,433,400
Anticipated Ending Fund Balance June 30, 2019:			
Restricted	3,268,000	67,500	3,335,500
Total Fund Balance:	3,268,000	67,500	3,335,500

RECOMMENDED RESOLUTION
Fiscal Year 2019
1st Amendment Resolution
(General Appropriation Act)

	2018-19 ADOPTED BUDGET	ADJUSTMENT	2018-19 AMENDMENT 1 TOTALS
Debt Service Fund – QSCB Defeasement Fund Fund 313			
Fund Balance July 1, 2018:			
Restricted	4,294,500	1,100	4,295,600
<i>Operating Revenue</i>			
Incoming Transfers and Other Transactions	-	600,000	600,000
Total:	-	600,000	600,000
Amount Available For Appropriation:	4,294,500	601,100	4,895,600
Amount To Be Appropriated:			
<i>Fund Operation Expenditures</i>			
Debt Service - Long Term 511	2,500	-	2,500
Fund Modifications (operating transfers out) 6XX	875,000	-	875,000
Contingency Expenditures	3,417,000	601,100	4,018,100
Total Appropriated:	4,294,500	601,100	4,895,600
Anticipated Ending Fund Balance June 30, 2019:			
Restricted	3,417,000	601,100	4,018,100
Total Fund Balance:	3,417,000	601,100	4,018,100
Debt Service Fund – QSCB Construction Reserve Fund Fund 314			
Fund Balance July 1, 2018:			
Restricted	6,877,300	(57,900)	6,819,400
<i>Operating Revenue</i>			
Revenue from Federal Sources	743,000	-	743,000
Incoming Transfers and Other Transactions	875,000	-	875,000
Total:	1,618,000	-	1,618,000
Amount Available For Appropriation:	8,495,300	(57,900)	8,437,400
Amount To Be Appropriated:			
<i>Fund Operation Expenditures</i>			
Debt Service - Long Term 511	928,000	-	928,000
Contingency Expenditures	7,567,300	(57,900)	7,509,400
Total Appropriated:	8,495,300	(57,900)	8,437,400
Anticipated Ending Fund Balance June 30, 2019:			
Restricted	7,567,300	(57,900)	7,509,400
Total Fund Balance:	7,567,300	(57,900)	7,509,400

RECOMMENDED RESOLUTION
Fiscal Year 2019
1st Amendment Resolution
(General Appropriation Act)

	2018-19 ADOPTED BUDGET	ADJUSTMENT	2018-19 AMENDMENT 1 TOTALS
Career Focused Education Campus Renovations Capital Projects Fund Fund 404			
Fund Balance July 1, 2018:			
Committed	6,638,200	1,140,100	7,778,300
Non-Spendable for prepaids, inventory and deposits	39,300	(11,100)	28,200
Total	6,677,500	1,129,000	7,806,500
<i>Operating Revenue</i>			
Revenue from Local Sources	45,000	35,000	80,000
Incoming Transfers and Other Transactions	800,000	500,000	1,300,000
Total:	845,000	535,000	1,380,000
Amount Available For Appropriation:	7,522,500	1,664,000	9,186,500
Amount To Be Appropriated:			
<i>Fund Operation Expenditures</i>			
Operations and Maintenance 260	598,800	(500,000)	98,800
Facilities Acquisition 450	3,089,400	1,120,000	4,209,400
Contingency Expenditures	3,795,000	1,055,100	4,850,100
Total Appropriated:	7,483,200	1,675,100	9,158,300
Anticipated Ending Fund Balance June 30, 2019:			
Committed	3,795,000	1,055,100	4,850,100
Non-Spendable for prepaids, inventory and deposits	39,300	(11,100)	28,200
Total Fund Balance:	3,834,300	1,044,000	4,878,300
Administration Building Renovations Capital Projects Fund Fund 406			
Fund Balance July 1, 2018:			
Committed	4,447,800	170,900	4,618,700
Non-Spendable for prepaids, inventory and deposits	62,100	(15,500)	46,600
Total	4,509,900	155,400	4,665,300
<i>Operating Revenue</i>			
Revenue from Local Sources	10,000	15,000	25,000
Incoming Transfers and Other Transactions	200,000	500,000	700,000
Total:	210,000	515,000	725,000
Amount Available For Appropriation:	4,719,900	670,400	5,390,300
Amount To Be Appropriated:			
<i>Fund Operation Expenditures</i>			
Support Services - Central 280	598,100	-	598,100
Facilities Improvements 45x	353,400	-	353,400
Contingency Expenditures	3,706,300	685,900	4,392,200
Total Appropriated:	4,657,800	685,900	5,343,700
Anticipated Ending Fund Balance June 30, 2019:			
Committed	3,706,300	685,900	4,392,200
Non-Spendable for prepaids, inventory and deposits	62,100	(15,500)	46,600
Total Fund Balance:	3,768,400	670,400	4,438,800

RECOMMENDED RESOLUTION
Fiscal Year 2019
1st Amendment Resolution
(General Appropriation Act)

	2018-19 ADOPTED BUDGET	ADJUSTMENT	2018-19 AMENDMENT 1 TOTALS
Career Connections Facility Capital Projects Fund Fund 409			
Fund Balance July 1, 2018:			
Restricted	377,100	172,800	549,900
<i>Operating Revenue</i>			
Revenue from Local Sources	2,200	-	2,200
Total:	<u>2,200</u>	<u>-</u>	<u>2,200</u>
Amount Available For Appropriation:	379,300	172,800	552,100
Amount To Be Appropriated:			
<i>Fund Operation Expenditures</i>			
Facilities Improvements 45x	15,000	91,200	106,200
Contingency Expenditures	364,300	81,600	445,900
Total Appropriated:	<u>379,300</u>	<u>172,800</u>	<u>552,100</u>
Anticipated Ending Fund Balance June 30, 2019:			
Restricted	364,300	81,600	445,900
Total Fund Balance:	<u>364,300</u>	<u>81,600</u>	<u>445,900</u>
Production Print Enterprise Fund Fund 710			
Net Position July 1, 2018:			
Net investments in capital assets	220,100	(77,700)	142,400
Unrestricted net position	959,500	245,100	1,204,600
Net Position	<u>1,179,600</u>	<u>167,400</u>	<u>1,347,000</u>
<i>Operating Revenue</i>			
Revenue from Local Sources	2,135,000	6,000	2,141,000
Revenue from State Sources	65,500	-	65,500
Total:	<u>2,200,500</u>	<u>6,000</u>	<u>2,206,500</u>
Amount Available For Appropriation:	<u>3,380,100</u>	<u>173,400</u>	<u>3,553,500</u>
Amount To Be Appropriated:			
<i>Fund Operation Expenditures</i>			
Support Services - General Administration 230	1,000	-	1,000
Support Services - Business 250	1,872,800	-	1,872,800
Operations and Maintenance 260	211,800	-	211,800
Support Services - Central 280	13,100	-	13,100
Depreciation 711	90,000	-	90,000
Contingency Expenditures	971,300	251,100	1,222,400
Total Appropriated:	<u>3,160,000</u>	<u>251,100</u>	<u>3,411,100</u>
Net Position June 30, 2019:			
Net investments in capital assets	220,100	(77,700)	142,400
Unrestricted net position	971,300	251,100	1,222,400
Net Position	<u>1,191,400</u>	<u>173,400</u>	<u>1,364,800</u>

RECOMMENDED RESOLUTION
Fiscal Year 2019
1st Amendment Resolution
(General Appropriation Act)

	2018-19 ADOPTED BUDGET	ADJUSTMENT	2018-19 AMENDMENT 1 TOTALS
Risk Related Activity Fund			
Fund 810			
Net Position July 1, 2018:	1,818,600	64,600	1,883,200
<i>Operating Revenue</i>			
Incoming Transfers and Other Transactions	8,784,600	30,000	8,814,600
Total:	<u>8,784,600</u>	<u>30,000</u>	<u>8,814,600</u>
Amount Available For Appropriation:	10,603,200	94,600	10,697,800
Amount To Be Appropriated:			
Fund Operation Expenditures	8,743,700	-	8,743,700
Contingency Expenditures	1,859,500	94,600	1,954,100
Total Appropriated:	<u>10,603,200</u>	<u>94,600</u>	<u>10,697,800</u>
Ending Net Position June 30, 2019:			
Claim Fluctuation Reserve:			
CFR – Health Care Insurance	100,000	-	100,000
CFR – Dental Insurance	276,400	14,300	290,700
CFR – Vision Insurance	26,400	4,200	30,600
CFR – Life Insurance	3,800	(1,000)	2,800
CFR – STD/LTD Insurance	11,500	(2,600)	8,900
CFR – Workers Compensation Insurance	59,300	(18,700)	40,600
CFR – Unemployment Insurance	50,000	-	50,000
CFR – General Liability	800	300	1,100
CFR – Errors & Omissions	300	(300)	-
CFR – Professional Liability	520,000	-	520,000
CFR – Bldg/Vehicles/Prop-Casualty	4,100	(800)	3,300
Contingency Reserve - Cyber Liability	500,000	-	500,000
Contingency Reserve - W/C Settlements	100,000	-	100,000
Contingency Reserve - P/C Settlements	72,900	-	72,900
Contingency Reserve - Wellbeing	-	70,000	70,000
Retained Earnings	134,000	29,200	163,200
Net Position, End of Year Total	<u>1,859,500</u>	<u>94,600</u>	<u>1,954,100</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 2018-2019.