

RECOMMENDED RESOLUTION  
Fiscal Year 2019  
2nd 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	2018-19 AMENDMENT 1 TOTALS	ADJUSTMENT	2018-19 AMENDMENT 2 TOTALS
<b>General Education Fund:</b>				
<b>Fund 100</b>				
Fund Balance July 1, 2018:				
Non-Spendable (prepaids, inventory and deposits)	25,400	28,600	-	28,600
Unassigned	2,975,500	4,572,200	-	4,572,200
Total	<u>3,000,900</u>	<u>4,600,800</u>	-	<u>4,600,800</u>
<i>Operating Revenue</i>				
Revenue from Local Sources	14,420,700	14,631,900	(194,700)	14,437,200
Revenue from State Sources	5,338,300	5,414,000	29,000	5,443,000
Incoming Transfers and Other Transactions	670,800	720,800	(100,000)	620,800
Total	<u>20,429,800</u>	<u>20,766,700</u>	<u>(265,700)</u>	<u>20,501,000</u>
Amount Available to Appropriate:	23,405,300	25,338,900	(265,700)	25,073,200
Amount To Be Appropriated:				
<i>Fund Operation Expenditures</i>				
Support Services - Pupil 210	195,000	197,600	1,600	199,200
Support Services - Instructional Staff 220	8,459,700	8,406,500	(1,004,100)	7,402,400
Support Services - General Administration 230	1,669,100	1,672,500	(80,400)	1,592,100
Support Services - Business 250	911,900	940,000	(19,500)	920,500
Operations and Maintenance 260	718,200	718,200	(700)	717,500
Pupil Transportation 270	262,900	404,400	(2,400)	402,000
Support Services - Central 280	7,501,500	7,640,100	(350,800)	7,289,300
Support Services - Other 290	995,300	1,029,000	28,400	1,057,400
Fund Modifications (operating transfers out) 6XX	113,400	808,800	-	808,800
Contingency Expenditures	2,578,300	3,521,800	1,162,200	4,684,000
Total Appropriated:	<u>23,405,300</u>	<u>25,338,900</u>	<u>(265,700)</u>	<u>25,073,200</u>
Anticipated Ending Fund Balance June 30, 2019:				
Non-Spendable (prepaids, inventory and deposits)	25,400	28,600	-	28,600
Assigned	-	-	1,500,000	1,500,000
Unassigned	2,578,300	3,521,800	(337,800)	3,184,000
Total Fund Balance:	<u>2,603,700</u>	<u>3,550,400</u>	<u>1,162,200</u>	<u>4,712,600</u>

RECOMMENDED RESOLUTION  
Fiscal Year 2019  
2nd Amendment Resolution  
(General Appropriation Act)

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

	2018-19 ADOPTED BUDGET	2018-19 AMENDMENT 1 TOTALS	ADJUSTMENT	2018-19 AMENDMENT 2 TOTALS
Fund Balance July 1, 2018:				
Non-Spendable for prepaids, inventory and deposits	-	800	-	800
Unassigned	-	(407,200)	-	(407,200)
Total	-	(406,400)	-	(406,400)

*Operating Revenue*

Revenue from Non-Educational Entity	1,356,100	1,032,900	105,200	1,138,100
Revenue from State Sources	24,003,200	27,108,900	1,600	27,110,500
Revenue from Federal Sources	6,904,900	3,373,100	945,000	4,318,100
Total Available to Appropriate:	32,264,200	31,107,700	1,051,800	32,159,500

Amount To Be Appropriated:

*Fund Operation Expenditures*

Added Needs 120	40,600	63,000	-	63,000
Support Services-Pupil 210	33,600	502,800	8,200	511,000
Support Services - Instructional Staff 220	5,002,800	3,801,100	620,000	4,421,100
Support Services - General Administration 230	311,800	258,200	18,900	277,100
Support Services - School Administration 240	33,000	43,800	(9,100)	34,700
Support Services - Business 250	58,700	40,000	(4,100)	35,900
Operation and Maintenance 260	1,000	-	282,400	282,400
Pupil Transportation Services 270	982,600	1,176,300	200	1,176,500
Support Services - Central 280	1,917,000	2,035,200	153,300	2,188,500
Support Services - Other 290	4,900	4,900	(1,400)	3,500
Community Services-Community Services Direction 310	274,300	124,400	151,900	276,300
Community Activities 330	710,600	862,100	(248,200)	613,900
Custody and Care of Children 350	8,000	2,900	(2,900)	-
Community Services - Welfare Activities 360	3,380,900	297,100	-	297,100
Community Services - Other Community Services 370/390	705,300	687,000	95,100	782,100
Payments to Other Public Schools 410	14,403,900	16,558,000	-	16,558,000
Payments to Not for Profit Entities 440	3,971,600	4,769,700	32,200	4,801,900
Fund Modifications (operating transfers out) 6XX	423,600	288,400	(44,700)	243,700
Total Appropriated:	32,264,200	31,514,900	1,051,800	32,566,700

Anticipated Ending Fund Balance June 30, 2019:

Non-Spendable for prepaids, inventory and deposits	-	800	-	800
Unassigned	-	(407,200)	-	(407,200)
Total Fund Balance:	-	(406,400)	-	(406,400)

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2018-19 ADOPTED BUDGET	2018-19 AMENDMENT 1 TOTALS	ADJUSTMENT	2018-19 AMENDMENT 2 TOTALS
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**Special Education Fund:  
Fund 200**

Fund Balance July 1, 2018:

Non-Spendable (prepaids, inventory and deposits)	14,400	22,900	-	22,900
Restricted Special Education	937,000	4,050,300	-	4,050,300
Restricted (SE center program facility renovation)	12,176,300	14,758,200	-	14,758,200
<b>Total</b>	<b>13,127,700</b>	<b>18,831,400</b>	<b>-</b>	<b>18,831,400</b>

*Operating Revenue*

Revenue from Local Sources	141,418,600	141,718,600	20,000	141,738,600
Revenue from State Sources	5,753,400	5,751,800	349,200	6,101,000
Incoming Transfers and Other Transactions	221,700	246,700	(26,700)	220,000
<b>Total</b>	<b>147,393,700</b>	<b>147,717,100</b>	<b>342,500</b>	<b>148,059,600</b>

Amount Available to Appropriate:	160,507,000	166,525,600	342,500	166,868,100
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Amount To Be Appropriated:

*Fund Operation Expenditures*

Added Needs 120	2,510,000	2,410,000	(232,200)	2,177,800
Support Services - Pupil 210	9,777,500	9,872,200	(573,000)	9,299,200
Support Services - Instructional Staff 220	3,196,200	3,232,000	55,100	3,287,100
Support Services - General Administration 230	859,100	860,700	(45,900)	814,800
Support Services - Business 250	1,152,000	1,165,800	(10,600)	1,155,200
Operations and Maintenance 260	623,400	629,600	(72,300)	557,300
Pupil Transportation 270	93,400	93,400	(700)	92,700
Support Services - Central 280	3,909,200	3,978,000	55,400	4,033,400
Support Services - Other 290	339,000	340,700	3,300	344,000
Payments to Other Public Schools 410	121,462,900	134,336,200	766,800	135,103,000
Site Improvements 450	9,700,000	-	-	-
Fund Modifications (operating transfers out) 6XX	54,600	216,700	-	216,700
Contingency Expenditures	6,829,700	9,390,300	396,600	9,786,900
<b>Total Appropriated:</b>	<b>160,507,000</b>	<b>166,525,600</b>	<b>342,500</b>	<b>166,868,100</b>

Anticipated Ending Fund Balance June 30, 2019:

Non-Spendable (prepaids, inventory and deposits)	14,400	22,900	-	22,900
Restricted Special Education	978,200	956,900	3,600	960,500
Restricted (SE center program facility renovation)	5,851,500	8,433,400	393,000	8,826,400
<b>Total Fund Balance:</b>	<b>6,844,100</b>	<b>9,413,200</b>	<b>396,600</b>	<b>9,809,800</b>

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2018-19 ADOPTED BUDGET	2018-19 AMENDMENT 1 TOTALS	ADJUSTMENT	2018-19 AMENDMENT 2 TOTALS
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**Special Education Grants & Funded Projects  
 Fund 205**

Fund Balance July 1, 2018:

Non-Spendable for prepaids, inventory and deposits	-	300	-	300
Unassigned	-	(18,600)	-	(18,600)
<b>Total</b>	<b>-</b>	<b>(18,300)</b>	<b>-</b>	<b>(18,300)</b>

*Operating Revenue*

Revenue from Federal Sources	48,719,200	51,041,300	63,300	51,104,600
<b>Total Available to Appropriate:</b>	<b>48,719,200</b>	<b>51,022,700</b>	<b>63,300</b>	<b>51,086,000</b>

Amount To Be Appropriated:

*Fund Operation Expenditures*

Support Services - Pupil 210	1,701,500	1,253,979	28,521	1,282,500
Support Services - Instructional Staff 220	948,400	685,145	59,955	745,100
Support Services - Central 280	758,300	994,745	10,055	1,004,800
Community Services-Community Activities 330	400	400	-	400
Payments to Other Public Schools 410	44,951,900	47,842,513	(47,713)	47,794,800
Fund Modifications (operating transfers out) 6XX	358,700	264,518	12,482	277,000
<b>Total Appropriated:</b>	<b>48,719,200</b>	<b>51,041,300</b>	<b>63,300</b>	<b>51,104,600</b>

Anticipated Ending Fund Balance June 30, 2019:

Non-Spendable for prepaids, inventory and deposits	-	300	-	300
Unassigned	-	(18,600)	-	(18,600)
<b>Total Fund Balance:</b>	<b>-</b>	<b>(18,300)</b>	<b>-</b>	<b>(18,300)</b>

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2018-19 ADOPTED BUDGET	2018-19 AMENDMENT 1 TOTALS	ADJUSTMENT	2018-19 AMENDMENT 2 TOTALS
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**Career Focused Education Fund  
Fund 600**

Fund Balance July 1, 2018:

Non-Spendable for prepaids, inventory and deposits	26,400	17,200	-	17,200
Restricted Career Focused Education	4,917,600	6,606,400	-	6,606,400
<b>Total</b>	<b>4,944,000</b>	<b>6,623,600</b>	<b>-</b>	<b>6,623,600</b>

*Operating Revenue*

Revenue from Local Sources	35,076,200	35,158,100	110,700	35,268,800
Revenue from State Sources	3,990,900	4,290,200	335,800	4,626,000
Incoming Transfers and Other Transactions	154,400	143,700	(23,500)	120,200
<b>Total</b>	<b>39,221,500</b>	<b>39,592,000</b>	<b>423,000</b>	<b>40,015,000</b>

Amount Available to Appropriate:	44,139,100	46,198,400	423,000	46,621,400
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Amount To Be Appropriated:

*Fund Operation Expenditures*

High School 113	142,900	142,900	(300)	142,600
Added Needs 120	17,026,500	16,786,200	219,000	17,005,200
Support Services - Pupil 210	1,774,200	1,743,000	75,500	1,818,500
Support Services - Instructional Staff 220	2,273,000	2,648,100	(45,800)	2,602,300
Support Services - General Administration 230	915,000	916,700	(91,300)	825,400
Support Services School Administration 240	2,249,000	2,341,800	58,700	2,400,500
Support Services - Business 250	1,412,100	1,370,200	14,800	1,385,000
Operations and Maintenance 260	3,599,600	3,608,300	73,000	3,681,300
Pupil Transportation 270	181,900	166,900	(20,100)	146,800
Support Services - Central 280	5,752,700	5,882,700	(231,800)	5,650,900
Support Services - Other 290	225,500	177,200	2,500	179,700
Payments to Other Public Schools 410	2,460,000	2,460,000	-	2,460,000
Fund Modifications (operating transfers out) 6XX	1,358,600	2,380,900	-	2,380,900
Contingency Expenditures	4,768,100	5,573,500	368,800	5,942,300
<b>Total Appropriated:</b>	<b>44,139,100</b>	<b>46,198,400</b>	<b>423,000</b>	<b>46,621,400</b>

Anticipated Ending Fund Balance June 30, 2019:

Non-Spendable for prepaids, inventory and deposits	26,400	17,200	-	17,200
Restricted Career Focused Education	4,768,100	5,573,500	368,800	5,942,300
<b>Total Fund Balance:</b>	<b>4,794,500</b>	<b>5,590,700</b>	<b>368,800</b>	<b>5,959,500</b>

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2018-19 ADOPTED BUDGET	2018-19 AMENDMENT 1 TOTALS	ADJUSTMENT	2018-19 AMENDMENT 2 TOTALS
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**Career Focused Education Grants & Funded Projects  
Fund 605**

Fund Balance July 1, 2018:

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

*Operating Revenue*

Revenue from Non-Educational Entity	-	55,258	95,542	150,800
Revenue from State Sources	-	67,618	220,482	288,100
Revenue from Federal Sources	1,606,900	1,681,524	76	1,681,600
Total Available to appropriate:	1,606,900	1,804,100	316,100	2,120,200

Amount To Be Appropriated:

*Fund Operation Expenditures*

Basic Program 110	21,100	52,790	228,010	280,800
Added Needs 120	307,900	152,106	102,994	255,100
Support Services-Pupil 210	614,200	817,969	31	818,000
Support Services - Instructional Staff 220	571,700	665,141	(14,941)	650,200
Operations and Maintenance - 260	2,600	-	-	-
Pupil Transportation 270	8,100	10,000	-	10,000
Support Services-Central 280	77,900	102,220	(20)	102,200
Fund Modifications (operating transfers out) 6XX	3,400	4,174	26	4,200
Total Appropriated:	1,606,900	1,804,400	316,100	2,120,500

Anticipated Ending Fund Balance June 30, 2019:

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

RECOMMENDED RESOLUTION  
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2018-19 ADOPTED BUDGET	2018-19 AMENDMENT 1 TOTALS	ADJUSTMENT	2018-19 AMENDMENT 2 TOTALS
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**Shared Services & Tuition Program Fund  
Fund 270**

Fund Balance July 1, 2018:

Non-Spendable for prepaids, inventory and deposits	1,100	1,100	-	1,100
Committed	2,246,300	2,861,800	-	2,861,800
<b>Total</b>	<b>2,247,400</b>	<b>2,862,900</b>	<b>-</b>	<b>2,862,900</b>

*Operating Revenue*

Revenue from Local Sources	12,705,300	12,647,300	164,100	12,811,400
Revenue from State Sources	917,700	917,700	(50,900)	866,800
Incoming Transfers and Other Transactions	321,000	321,000	-	321,000
<b>Total:</b>	<b>13,944,000</b>	<b>13,886,000</b>	<b>113,200</b>	<b>13,999,200</b>

Amount Available For Appropriation:	16,190,300	16,747,800	113,200	16,861,000
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Amount To Be Appropriated :

*Fund Operation Expenditures*

Instruction - Middle School 112	1,382,000	1,352,000	(30,000)	1,322,000
Instruction - High School 113	2,374,500	2,285,700	(60,300)	2,225,400
Support Services - Pupil 210	160,000	160,000	78,100	238,100
Support Services - Instructional Staff 220	15,000	15,000	(15,000)	-
Support Services - General Administration 230	543,500	543,500	96,400	639,900
Support Services School Administration 240	703,700	742,000	-	742,000
Support Services - Business 250	1,922,400	1,922,400	(291,800)	1,630,600
Support Services Security 260	62,300	74,800	2,000	76,800
Support Services - Central 280	7,040,000	7,040,000	(230,400)	6,809,600
Fund Modifications (operating transfers out) 6XX	236,900	236,900	-	236,900
Contingency Expenditures	1,750,000	2,375,500	564,200	2,939,700
<b>Total Appropriated:</b>	<b>16,190,300</b>	<b>16,747,800</b>	<b>113,200</b>	<b>16,861,000</b>

Anticipated Ending Fund Balance June 30, 2019:

Non-Spendable for prepaids, inventory and deposits	1,100	1,100	-	1,100
Committed	1,750,000	2,374,400	564,200	2,938,600
<b>Total</b>	<b>1,751,100</b>	<b>2,375,500</b>	<b>564,200</b>	<b>2,939,700</b>

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2018-19 ADOPTED BUDGET	2018-19 AMENDMENT 1 TOTALS	ADJUSTMENT	2018-19 AMENDMENT 2 TOTALS
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**ONE Cooperative Service Fund  
Fund 271**

Fund Balance July 1, 2018:

Committed	6,313,200	7,744,600	-	7,744,600
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*Operating Revenue*

Revenue from Local Sources	753,500	767,500	35,000	802,500
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Incoming Transfers and Other Transactions	26,600	426,600	-	426,600
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Total:	<u>780,100</u>	<u>1,194,100</u>	<u>35,000</u>	<u>1,229,100</u>
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Amount Available For Appropriation:	7,093,300	8,938,700	35,000	8,973,700
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Amount To Be Appropriated :

*Fund Operation Expenditures*

Support Services - Central 280	1,602,500	1,721,400	50,000	1,771,400
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Contingency Expenditures	5,490,800	7,217,300	(15,000)	7,202,300
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Total Appropriated:	<u>7,093,300</u>	<u>8,938,700</u>	<u>35,000</u>	<u>8,973,700</u>
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Anticipated Ending Fund Balance June 30, 2019:

Committed	5,490,800	7,217,300	(15,000)	7,202,300
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Total Fund Balance:	<u>5,490,800</u>	<u>7,217,300</u>	<u>(15,000)</u>	<u>7,202,300</u>
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**Medicaid Fund**

**Fund 273**

Fund Balance July 1, 2018:

Committed	-	-	-	-
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*Operating Revenue*

Revenue from Local Sources	9,629,700	8,634,600	1,899,600	10,534,200
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Revenue from State Sources	39,100	39,100	600	39,700
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Revenue from Federal Sources	250,000	380,000	60,000	440,000
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Total:	<u>9,918,800</u>	<u>9,053,700</u>	<u>1,960,200</u>	<u>11,013,900</u>
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Amount Available For Appropriation:	9,918,800	9,053,700	1,960,200	11,013,900
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Amount To Be Appropriated :

*Fund Operation Expenditures*

Operations and Maintenance 260	36,800	36,800	(5,600)	31,200
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Support Services - Central 280	628,300	628,300	400	628,700
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Payments to Other Public Schools 410	9,253,700	8,388,600	1,965,400	10,354,000
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Total Appropriated:	<u>9,918,800</u>	<u>9,053,700</u>	<u>1,960,200</u>	<u>11,013,900</u>
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Anticipated Ending Fund Balance June 30, 2019:

Committed	-	-	-	-
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Total Fund Balance:	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
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RECOMMENDED RESOLUTION  
Fiscal Year 2019  
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**HR/Finance Consortium  
Fund 277**

Fund Balance July 1, 2018:

Non-Spendable for prepaids, inventory and deposits  
Committed  
Total

2018-19 ADOPTED BUDGET	2018-19 AMENDMENT 1 TOTALS	ADJUSTMENT	2018-19 AMENDMENT 2 TOTALS
28,000	-	-	-
424,800	693,000	-	693,000
452,800	693,000	-	693,000

*Operating Revenue*

Revenue from Local Sources  
Revenue from State Sources  
Total:

920,500	1,002,900	42,300	1,045,200
58,200	58,200	9,200	67,400
978,700	1,061,100	51,500	1,112,600

Amount Available For Appropriation:

1,403,500      1,754,100      51,500      1,805,600

Amount To Be Appropriated :

*Fund Operation Expenditures*

Support Services - Central 280  
Contingency Expenditures  
Total Appropriated:

1,268,800	1,268,800	(1,500)	1,267,300
134,700	485,300	53,000	538,300
1,403,500	1,754,100	51,500	1,805,600

Anticipated Ending Fund Balance June 30, 2019:

Non-Spendable for prepaids, inventory and deposits  
Committed  
Total

28,000	-	-	-
134,700	485,300	53,000	538,300
162,700	485,300	53,000	538,300

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

Fund Balance July 1, 2018:

Restricted

4,815,900      4,853,400      -      4,853,400

*Operating Revenue*

Incoming Transfers and Other Transactions  
Total:

550,000	580,000	-	580,000
550,000	580,000	-	635,000

Amount Available For Appropriation:

5,365,900      5,433,400      -      5,433,400

Amount To Be Appropriated:

*Fund Operation Expenditures*

Debt Service - Long Term 511  
Contingency Expenditures  
Total Appropriated:

2,097,900	2,097,900	-	2,097,900
3,268,000	3,335,500	-	3,335,500
5,365,900	5,433,400	-	5,433,400

Anticipated Ending Fund Balance June 30, 2019:

Restricted  
Total Fund Balance:

3,268,000	3,335,500	-	3,335,500
3,268,000	3,335,500	-	3,335,500

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	2018-19 ADOPTED BUDGET	2018-19 AMENDMENT 1 TOTALS	ADJUSTMENT	2018-19 AMENDMENT 2 TOTALS
<b>Debt Service Fund – QSCB Defeasement Fund Fund 313</b>				
Fund Balance July 1, 2018:				
Restricted	4,294,500	4,295,600	-	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	4,895,600	-	4,895,600
Amount To Be Appropriated:				
<i>Fund Operation Expenditures</i>				
Debt Service - Long Term 511	2,500	2,500	-	2,500
Fund Modifications (operating transfers out) 6XX	875,000	875,000	(30,000)	845,000
Contingency Expenditures	3,417,000	4,018,100	30,000	4,048,100
Total Appropriated:	4,294,500	4,895,600	-	4,895,600
Anticipated Ending Fund Balance June 30, 2019:				
Restricted	3,417,000	4,018,100	30,000	4,048,100
Total Fund Balance:	3,417,000	4,018,100	30,000	4,048,100
<b>Debt Service Fund – QSCB Construction Reserve Fund Fund 314</b>				
Fund Balance July 1, 2018:				
Restricted	6,877,300	6,819,400	-	6,819,400
<i>Operating Revenue</i>				
Revenue from Federal Sources	743,000	743,000	-	743,000
Incoming Transfers and Other Transactions	875,000	875,000	(30,000)	845,000
Total:	1,618,000	1,618,000	(30,000)	1,588,000
Amount Available For Appropriation:	8,495,300	8,437,400	(30,000)	8,407,400
Amount To Be Appropriated:				
<i>Fund Operation Expenditures</i>				
Debt Service - Long Term 511	928,000	928,000	-	928,000
Contingency Expenditures	7,567,300	7,509,400	(30,000)	7,479,400
Total Appropriated:	8,495,300	8,437,400	(30,000)	8,407,400
Anticipated Ending Fund Balance June 30, 2019:				
Restricted	7,567,300	7,509,400	(30,000)	7,479,400
Total Fund Balance:	7,567,300	7,509,400	(30,000)	7,479,400

RECOMMENDED RESOLUTION  
Fiscal Year 2019  
2nd Amendment Resolution  
(General Appropriation Act)

2018-19 ADOPTED BUDGET	2018-19 AMENDMENT 1 TOTALS	ADJUSTMENT	2018-19 AMENDMENT 2 TOTALS
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**Career Focused Education Campus Renovations Capital  
Projects Fund  
Fund 404**

Fund Balance July 1, 2018:

Non-Spendable for prepaids, inventory and deposits	39,300	28,200	-	28,200
Committed	6,638,200	7,778,300	-	7,778,300
<b>Total</b>	<b>6,677,500</b>	<b>7,806,500</b>	<b>-</b>	<b>7,806,500</b>

*Operating Revenue*

Revenue from Local Sources	45,000	80,000	15,000	95,000
Incoming Transfers and Other Transactions	800,000	1,300,000	-	1,300,000
<b>Total:</b>	<b>845,000</b>	<b>1,380,000</b>	<b>15,000</b>	<b>1,395,000</b>

Amount Available For Appropriation:	7,483,200	9,158,300	15,000	9,173,300
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Amount To Be Appropriated:

*Fund Operation Expenditures*

Operations and Maintenance 260	590,000	90,000	(90,000)	-
Support Services - Central 280	8,800	8,800	-	8,800
Facilities Acquisition 450	3,089,400	4,209,400	(101,500)	4,107,900
Contingency Expenditures	3,795,000	4,850,100	206,500	5,056,600
<b>Total Appropriated:</b>	<b>7,483,200</b>	<b>9,158,300</b>	<b>15,000</b>	<b>9,173,300</b>

Anticipated Ending Fund Balance June 30, 2019:

Non-Spendable for prepaids, inventory and deposits	39,300	28,200	-	28,200
Committed	3,795,000	4,850,100	206,500	5,056,600
<b>Total Fund Balance:</b>	<b>3,834,300</b>	<b>4,878,300</b>	<b>206,500</b>	<b>5,084,800</b>

**Administration Building Renovations Capital Projects Fund  
Fund 406**

Fund Balance July 1, 2018:

Non-Spendable for prepaids, inventory and deposits	62,100	46,600	-	46,600
Committed	4,447,800	4,618,700	-	4,618,700
<b>Total</b>	<b>4,509,900</b>	<b>4,665,300</b>	<b>-</b>	<b>4,665,300</b>

*Operating Revenue*

Revenue from Local Sources	10,000	25,000	10,000	35,000
Incoming Transfers and Other Transactions	200,000	700,000	-	700,000
<b>Total:</b>	<b>210,000</b>	<b>725,000</b>	<b>10,000</b>	<b>735,000</b>

Amount Available For Appropriation:	4,657,800	5,343,700	10,000	5,353,700
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Amount To Be Appropriated:

*Fund Operation Expenditures*

Support Services - Central 280	598,100	598,100	-	598,100
Facilities Improvements 45x	353,400	353,400	11,500	364,900
Contingency Expenditures	3,706,300	4,392,200	(1,500)	4,390,700
<b>Total Appropriated:</b>	<b>4,657,800</b>	<b>5,343,700</b>	<b>10,000</b>	<b>5,353,700</b>

Anticipated Ending Fund Balance June 30, 2019:

Non-Spendable for prepaids, inventory and deposits	62,100	46,600	-	46,600
Committed	3,706,300	4,392,200	(1,500)	4,390,700
<b>Total Fund Balance:</b>	<b>3,768,400</b>	<b>4,438,800</b>	<b>(1,500)</b>	<b>4,437,300</b>

RECOMMENDED RESOLUTION  
Fiscal Year 2019  
2nd Amendment Resolution  
(General Appropriation Act)

	2018-19 ADOPTED BUDGET	2018-19 AMENDMENT 1 TOTALS	ADJUSTMENT	2018-19 AMENDMENT 2 TOTALS
<b>Career Connections Facility Capital Projects Fund</b>				
<b>Fund 409</b>				
Fund Balance July 1, 2018:				
Restricted	377,100	549,900	-	549,900
<i>Operating Revenue</i>				
Revenue from Local Sources	2,200	2,200	53,600	55,800
Total:	<u>2,200</u>	<u>2,200</u>	<u>53,600</u>	<u>55,800</u>
Amount Available For Appropriation:	379,300	552,100	53,600	605,700
Amount To Be Appropriated:				
<i>Fund Operation Expenditures</i>				
Facilities Improvements 45x	15,000	106,200	4,600	110,800
Contingency Expenditures	364,300	445,900	49,000	494,900
Total Appropriated:	<u>379,300</u>	<u>552,100</u>	<u>53,600</u>	<u>605,700</u>
Anticipated Ending Fund Balance June 30, 2019:				
Restricted	364,300	445,900	49,000	494,900
Total Fund Balance:	<u>364,300</u>	<u>445,900</u>	<u>49,000</u>	<u>494,900</u>
<b>Production Print Enterprise Fund</b>				
<b>Fund 710</b>				
Net Position July 1, 2018:				
Net investments in capital assets	220,100	142,400	-	142,400
Unrestricted net position	959,500	1,204,600	-	1,204,600
Net Position	<u>1,179,600</u>	<u>1,347,000</u>	<u>-</u>	<u>1,347,000</u>
<i>Operating Revenue</i>				
Revenue from Local Sources	2,135,000	2,141,000	2,400	2,143,400
Revenue from State Sources	65,500	65,500	(9,000)	56,500
Total:	<u>2,200,500</u>	<u>2,206,500</u>	<u>(6,600)</u>	<u>2,199,900</u>
Amount Available For Appropriation:	<u>3,380,100</u>	<u>3,553,500</u>	<u>(6,600)</u>	<u>3,546,900</u>
Amount To Be Appropriated:				
<i>Fund Operation Expenditures</i>				
Support Services - General Administration 230	1,000	1,000	-	1,000
Support Services - Business 250	1,872,800	1,872,800	(35,400)	1,837,400
Operations and Maintenance 260	211,800	211,800	-	211,800
Support Services - Central 280	13,100	13,100	-	13,100
Depreciation 711	90,000	90,000	20,000	110,000
Contingency Expenditures	971,300	1,222,400	8,800	1,231,200
Total Appropriated:	<u>3,160,000</u>	<u>3,411,100</u>	<u>(6,600)</u>	<u>3,404,500</u>
Net Position June 30, 2019:				
Net investments in capital assets	220,100	142,400	-	142,400
Unrestricted net position	971,300	1,222,400	8,800	1,231,200
Net Position	<u>1,191,400</u>	<u>1,364,800</u>	<u>8,800</u>	<u>1,373,600</u>

RECOMMENDED RESOLUTION  
Fiscal Year 2019  
2nd Amendment Resolution  
(General Appropriation Act)

	2018-19 ADOPTED BUDGET	2018-19 AMENDMENT 1 TOTALS	ADJUSTMENT	2018-19 AMENDMENT 2 TOTALS
<b>Risk Related Activity Fund</b>				
<b>Fund 810</b>				
Net Position July 1, 2018:	1,818,600	1,883,200	-	1,883,200
<i>Operating Revenue</i>				
Incoming Transfers and Other Transactions	8,784,600	8,814,600	165,200	8,979,800
Total:	<u>8,784,600</u>	<u>8,814,600</u>	<u>165,200</u>	<u>8,979,800</u>
Amount Available For Appropriation:	10,603,200	10,697,800	165,200	10,863,000
Amount To Be Appropriated:				
Fund Operation Expenditures	8,743,700	8,743,700	156,200	8,899,900
Contingency Expenditures	1,859,500	1,954,100	9,000	1,963,100
Total Appropriated:	<u>10,603,200</u>	<u>10,697,800</u>	<u>165,200</u>	<u>10,863,000</u>
Anticipated Net Position June 30, 2019:				
Claim Fluctuation Reserve:				
CFR – Health Care Insurance	100,000	100,000	-	100,000
CFR – Dental Insurance	276,400	290,700	-	290,700
CFR – Vision Insurance	26,400	30,600	-	30,600
CFR – Life Insurance	3,800	2,800	(200)	2,600
CFR – STD/LTD Insurance	11,500	8,900	-	8,900
CFR – Workers Compensation Insurance	59,300	40,600	13,400	54,000
CFR – Unemployment Insurance	50,000	50,000	-	50,000
CFR – General Liability	800	1,100	-	1,100
CFR – Errors & Omissions	300	-	300	300
CFR – Professional Liability	520,000	520,000	-	520,000
CFR – Bldg/Vehicles/Prop-Casualty	4,100	3,300	-	3,300
Contingency Reserve - Cyber Liability	500,000	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
Contingency Reserve - Wellbeing	-	70,000	-	70,000
Retained Earnings	134,000	163,200	(4,500)	158,700
Anticipated Net Position June 30, 2019	<u>1,859,500</u>	<u>1,954,100</u>	<u>9,000</u>	<u>1,963,100</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.