

RECOMMENDED RESOLUTION
Fiscal Year 2019-2020
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 2019-2020 fiscal year.

BE IT RESOLVED, that this resolution shall be the Appropriation Act of Oakland Schools for the fiscal year 2019-2020; 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 2019-2020 is as follows:

	2019-20 ADOPTED BUDGET	2019-20 AMENDMENT 1 TOTALS	ADJUSTMENT	2018-19 AMENDMENT 2 TOTALS
General Education Fund:				
Fund 100				
Fund balance July 1, 2019:				
Non-Spendable (prepaids, inventory and deposits)	28,600	26,500	-	26,500
Assigned	1,500,000	1,500,000	-	1,500,000
Unassigned	3,184,000	3,749,200	-	3,749,200
Total	4,712,600	5,275,700	-	5,275,700
<i>Operating Revenue</i>				
Revenue from Local Sources	14,818,300	14,987,100	178,600	15,165,700
Revenue from State Sources	5,443,000	5,485,100	115,800	5,600,900
Incoming Transfers and Other Transactions	670,700	770,700	125,000	895,700
Total	20,932,000	21,242,900	419,400	21,662,300
 Amount Available to Appropriate:	 25,644,600	 26,518,600	 419,400	 26,938,000
 Amount To Be Appropriated:				
<i>Fund Operation Expenditures</i>				
Support Services - Pupil 21x	196,700	246,900	2,100	249,000
Support Services - Instructional Staff 22x	7,703,500	7,452,600	(99,200)	7,353,400
Support Services - General Administration 23x	1,686,400	1,652,100	(39,500)	1,612,600
Support Services - Business 25x	928,400	929,500	-	929,500
Operations and Maintenance 26x	847,500	850,000	7,000	857,000
Pupil Transportation 27x	256,300	256,300	(5,900)	250,400
Support Services - Central 28x	7,798,900	7,841,600	(74,200)	7,767,400
Support Services - Other 29x	851,800	846,800	15,700	862,500
Fund Modifications (operating transfers out) 6XX	913,400	1,413,400	500,000	1,913,400
Contingency Expenditures	3,233,100	3,802,900	113,400	3,916,300
Total Appropriated:	24,416,000	25,292,100	419,400	25,711,500
 Anticipated Ending Fund balance June 30, 2020:				
Non-Spendable (prepaids, inventory and deposits)	28,600	26,500	-	26,500
Assigned	1,200,000	1,200,000	-	1,200,000
Unassigned	3,233,100	3,802,900	113,400	3,916,300
Total Fund Balance:	4,461,700	5,029,400	113,400	5,142,800

RECOMMENDED RESOLUTION
Fiscal Year 2019-2020
2nd Amendment Resolution
(General Appropriation Act)

2019-20 ADOPTED BUDGET	2019-20 AMENDMENT 1 TOTALS	ADJUSTMENT	2018-19 AMENDMENT 2 TOTALS
------------------------------	----------------------------------	------------	----------------------------------

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

Fund balance July 1, 2019:

Non-Spendable for prepaids, inventory and deposits	-	2,000	-	2,000
Unassigned	-	(297,000)	-	(297,000)
Total	-	(295,000)	-	(295,000)

Operating Revenue

Revenue from Non-Educational Entity	700,500	1,005,700	(118,400)	887,300
Revenue from State Sources	25,463,300	26,485,800	714,700	27,200,500
Revenue from Federal Sources	3,504,900	3,883,500	(159,100)	3,724,400
Total Available to Appropriate:	29,668,700	31,375,000	437,200	31,812,200

Amount To Be Appropriated:

Fund Operation Expenditures

Basic Programs - 11x	-	-	35,400	35,400
Added Needs 12x	75,100	418,000	315,000	733,000
Support Services-Pupil 21x	88,400	65,500	468,600	534,100
Support Services - Instructional Staff 22x	5,139,600	4,160,800	661,200	4,822,000
Support Services - General Administration 23x	286,200	85,400	82,200	167,600
Support Services - School Administration 24x	13,000	15,100	7,100	22,200
Support Services - Business 25x	45,200	48,500	4,100	52,600
Operation and Maintenance 26x	255,600	172,500	-	172,500
Pupil Transportation Services 27x	1,065,000	1,173,000	(70,100)	1,102,900
Support Services - Central 28x	1,489,500	1,035,300	(448,900)	586,400
Support Services - Other 29x	3,200	51,300	-	51,300
Community Services-Community Services Direction 31x	260,500	285,000	12,400	297,400
Community Activities 33x	532,700	307,700	216,600	524,300
Custody and Care of Children 35x	12,700	36,400	(35,000)	1,400
Community Services - Welfare Activities 36x	268,900	-	-	-
Community Services - Other Community Services 37x/39x	710,400	782,500	(25,000)	757,500
Payments to Other Public Schools 41x	14,776,300	17,561,200	(706,000)	16,855,200
Payments to Not for Profit Entities 44x	4,322,400	4,837,500	(202,600)	4,634,900
Fund Modifications (operating transfers out) 6XX	324,000	339,300	122,200	461,500

Total Appropriated:	29,668,700	31,375,000	437,200	31,812,200
----------------------------	-------------------	-------------------	----------------	-------------------

Anticipated Ending Fund balance June 30, 2020:

Non-Spendable for prepaids, inventory and deposits	-	2,000	-	2,000
Unassigned	-	(297,000)	-	(297,000)
Total Fund Balance:	-	(295,000)	-	(295,000)

RECOMMENDED RESOLUTION
Fiscal Year 2019-2020
2nd Amendment Resolution
(General Appropriation Act)

2019-20 ADOPTED BUDGET	2019-20 AMENDMENT 1 TOTALS	ADJUSTMENT	2018-19 AMENDMENT 2 TOTALS
------------------------------	----------------------------------	------------	----------------------------------

**Special Education Fund:
Fund 200**

Fund balance July 1, 2019:

Non-Spendable (prepaids, inventory and deposits)	22,900	19,400	-	19,400
Restricted Special Education	960,500	4,260,200	-	4,260,200
Restricted (SE center program facility renovation)	8,826,400	12,247,700	-	12,247,700
Total	9,809,800	16,527,300	-	16,527,300

Operating Revenue

Revenue from Local Sources	146,682,100	148,781,100	-	148,781,100
Revenue from State Sources	6,101,000	6,610,100	21,900	6,632,000
Incoming Transfers and Other Transactions	225,000	225,000	-	225,000
Total	153,008,100	155,616,200	21,900	155,638,100

Amount Available to Appropriate:

162,817,900	172,143,500	21,900	172,165,400
-------------	-------------	--------	-------------

Amount To Be Appropriated:

Fund Operation Expenditures

Added Needs 12x	2,410,000	2,410,000	-	2,410,000
Support Services - Pupil 21x	7,222,800	7,961,100	(194,800)	7,766,300
Support Services - Instructional Staff 22x	5,267,400	5,250,300	16,000	5,266,300
Support Services - General Administration 23x	864,200	853,300	(19,800)	833,500
Support Services - Business 25x	1,192,400	1,188,800	1,900	1,190,700
Operations and Maintenance 26x	548,600	543,100	2,500	545,600
Pupil Transportation 27x	88,800	88,800	(1,500)	87,300
Support Services - Central 28x	4,351,400	4,434,000	(272,900)	4,161,100
Support Services - Other 29x	344,000	350,000	2,400	352,400
Payments to Other Public Schools 41x	129,612,900	136,522,200	460,400	136,982,600
Fund Modifications (operating transfers out) 6XX	342,600	582,600	48,000	630,600
Contingency Expenditures	991,500	1,009,800	(20,300)	989,500
Total Appropriated:	153,236,600	161,194,000	21,900	161,215,900

Anticipated Ending Fund balance June 30, 2020:

Non-Spendable (prepaids, inventory and deposits)	22,900	19,400	-	19,400
Restricted Special Education	991,500	1,009,800	(20,300)	989,500
Restricted (SE center program facility renovation)	9,558,400	10,930,100	-	10,930,100
Total Fund Balance:	10,572,800	11,959,300	(20,300)	11,939,000

RECOMMENDED RESOLUTION
 Fiscal Year 2019-2020
 2nd Amendment Resolution
 (General Appropriation Act)

2019-20 ADOPTED BUDGET	2019-20 AMENDMENT 1 TOTALS	ADJUSTMENT	2018-19 AMENDMENT 2 TOTALS
------------------------------	----------------------------------	------------	----------------------------------

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

Fund balance July 1, 2019:

Non-Spendable for prepaids, inventory and deposits	-	200	-	200
Unassigned	-	(24,800)	-	(24,800)
Total	-	(24,600)	-	(24,600)

Operating Revenue

Revenue from Federal Sources	50,802,900	51,748,700	820,500	52,569,200
Total Available to appropriate:	50,802,900	51,748,700	820,500	52,569,200

Amount To Be Appropriated:

Fund Operation Expenditures

Support Services - Pupil 21x	1,713,400	1,600,700	710,600	2,311,300
Support Services - Instructional Staff 22x	734,300	635,600	(15,000)	620,600
Support Services - Central 28x	989,900	851,900	134,600	986,500
Community Services-Community Activities 33x	400	400	-	400
Payments to Other Public Schools 41x	47,092,000	48,413,400	(17,400)	48,396,000
Fund Modifications (operating transfers out) 6XX	272,900	246,700	7,700	254,400
Total Appropriated:	50,802,900	51,748,700	820,500	52,569,200

Anticipated Ending Fund balance June 30, 2020:

Non-Spendable for prepaids, inventory and deposits	-	200	-	200
Unassigned	-	(24,800)	-	(24,800)
Total Fund Balance:	-	(24,600)	-	(24,600)

RECOMMENDED RESOLUTION
Fiscal Year 2019-2020
2nd Amendment Resolution
(General Appropriation Act)

2019-20 ADOPTED BUDGET	2019-20 AMENDMENT 1 TOTALS	ADJUSTMENT	2018-19 AMENDMENT 2 TOTALS
------------------------------	----------------------------------	------------	----------------------------------

**Career Focused Education Fund
Fund 600**

Fund balance July 1, 2019:

Non-Spendable for prepaids, inventory and deposits	17,200	16,000	-	16,000
Restricted Career Focused Education	5,942,300	6,006,400	-	6,006,400
Total	5,959,500	6,022,400	-	6,022,400

Operating Revenue

Revenue from Local Sources	36,621,800	37,121,100	-	37,121,100
Revenue from State Sources	4,626,000	4,637,000	205,100	4,842,100
Incoming Transfers and Other Transactions	122,000	122,000	(15,000)	107,000
Total	41,369,800	41,880,100	190,100	42,070,200

Amount Available to Appropriate:	47,329,300	47,902,500	190,100	48,092,600
----------------------------------	------------	------------	---------	------------

Amount To Be Appropriated:

Fund Operation Expenditures

High School 113	123,600	-	-	-
Added Needs 12x	16,997,900	17,192,200	(288,800)	16,903,400
Support Services - Pupil 21x	1,818,100	1,818,100	(800)	1,817,300
Support Services - Instructional Staff 22x	2,879,800	2,766,300	(14,700)	2,751,600
Support Services - General Administration 23x	901,900	884,800	(30,200)	854,600
Support Services School Administration 24x	2,546,300	2,546,300	(67,100)	2,479,200
Support Services - Business 25x	1,427,100	1,424,400	64,700	1,489,100
Operations and Maintenance 26x	3,802,600	3,809,800	(37,000)	3,772,800
Pupil Transportation 27x	160,900	160,900	(11,200)	149,700
Support Services - Central 28x	5,908,300	5,961,600	(298,600)	5,663,000
Support Services - Other 29x	178,000	180,500	(100)	180,400
Payments to Other Public Schools 41x	3,088,000	3,088,000	-	3,088,000
Fund Modifications (operating transfers out) 6XX	2,370,600	2,870,600	780,000	3,650,600
Contingency Expenditures	5,109,000	5,183,000	93,600	5,276,600
Total Appropriated:	47,312,100	47,886,500	189,800	48,076,300

Anticipated Ending Fund balance June 30, 2020:

Non-Spendable for prepaids, inventory and deposits	17,200	16,000	-	16,000
Restricted Career Focused Education	5,109,000	5,183,000	93,900	5,276,900
Total Fund Balance:	5,126,200	5,199,000	93,900	5,292,900

RECOMMENDED RESOLUTION
Fiscal Year 2019-2020
2nd Amendment Resolution
(General Appropriation Act)

2019-20 ADOPTED BUDGET	2019-20 AMENDMENT 1 TOTALS	ADJUSTMENT	2018-19 AMENDMENT 2 TOTALS
------------------------------	----------------------------------	------------	----------------------------------

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

Fund balance July 1, 2019:

Non-Spendable for prepaids, inventory and deposits	-	1,100	-	1,100
Unassigned	-	(100)	-	(100)
Total	-	1,000	-	1,000

Operating Revenue

Revenue from Non-Educational Entity	-	52,400	12,400	64,800
Revenue from State Sources	-	325,100	23,700	348,800
Revenue from Federal Sources	1,535,000	1,709,800	-	1,709,800
Total Available to appropriate:	1,535,000	2,087,300	36,100	2,123,400

Amount To Be Appropriated:

Fund Operation Expenditures

Basic Program 11x	9,500	11,000	-	11,000
Added Needs 12x	332,800	433,700	24,900	458,600
Support Services-Pupil 21x	530,500	842,000	-	842,000
Support Services - Instructional Staff 22x	519,500	681,400	11,200	692,600
Pupil Transportation 27x	6,400	10,000	-	10,000
Support Services-Central 28x	132,000	105,000	-	105,000
Fund Modifications (operating transfers out) 6XX	4,300	4,200	-	4,200
Total Appropriated:	1,535,000	2,087,300	36,100	2,123,400

Anticipated Ending Fund balance June 30, 2020:

Non-Spendable for prepaids, inventory and deposits	-	1,100	-	1,100
Unassigned	-	(100)	-	(100)
Total	-	1,000	-	1,000

RECOMMENDED RESOLUTION
Fiscal Year 2019-2020
2nd Amendment Resolution
(General Appropriation Act)

2019-20 ADOPTED BUDGET	2019-20 AMENDMENT 1 TOTALS	ADJUSTMENT	2018-19 AMENDMENT 2 TOTALS
------------------------------	----------------------------------	------------	----------------------------------

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

Fund balance July 1, 2019:

Non-Spendable for prepaids, inventory and deposits	1,100	400	-	400
Committed	2,939,700	3,789,400	-	3,789,400
Total	2,940,800	3,789,800	-	3,789,800

Operating Revenue

Revenue from Local Sources	13,503,000	12,670,000	496,600	13,166,600
Revenue from State Sources	866,800	866,800	22,200	889,000
Incoming Transfers and Other Transactions	420,000	420,000	-	420,000
Total:	14,789,800	13,956,800	518,800	14,475,600

Amount Available For Appropriation:	17,730,600	17,746,600	518,800	18,265,400
-------------------------------------	------------	------------	---------	------------

Amount To Be Appropriated :

Fund Operation Expenditures

Instruction - Elementary 111	3,000	5,300	(600)	4,700
Instruction - Middle School 112	1,354,500	1,203,700	(130,700)	1,073,000
Instruction - High School 113	2,320,200	2,441,500	450,600	2,892,100
Support Services - Pupil 21x	245,600	156,900	(7,700)	149,200
Support Services - General Administration 23x	614,200	606,600	(6,300)	600,300
Support Services School Administration 24x	700,600	760,200	10,000	770,200
Support Services - Business 25x	1,404,900	1,404,900	58,400	1,463,300
Support Services Security 26x	33,000	2,000	-	2,000
Support Services 0 Transportation 27x	-	-	2,000	2,000
Support Services - Central 28x	7,625,400	7,311,400	64,800	7,376,200
Fund Modifications (operating transfers out) 6XX	257,200	257,200	500,000	757,200
Contingency Expenditures	3,170,900	3,596,500	(421,700)	3,174,800
Total Appropriated:	17,729,500	17,746,200	518,800	18,265,000

Anticipated Ending Fund balance June 30, 2020:

Non-Spendable for prepaids, inventory and deposits	1,100	400	-	400
Committed	3,170,900	3,596,500	(421,700)	3,174,800
Total	3,172,000	3,596,900	(421,700)	3,175,200

RECOMMENDED RESOLUTION
Fiscal Year 2019-2020
2nd Amendment Resolution
(General Appropriation Act)

2019-20 ADOPTED BUDGET	2019-20 AMENDMENT 1 TOTALS	ADJUSTMENT	2018-19 AMENDMENT 2 TOTALS
------------------------------	----------------------------------	------------	----------------------------------

**ONE Cooperative Service Fund
Fund 271**

Fund balance July 1, 2019:

Committed	7,202,300	8,978,500	-	8,978,500
-----------	-----------	-----------	---	-----------

Operating Revenue

Revenue from Local Sources	755,300	701,500	624,300	1,325,800
Incoming Transfers and Other Transactions	376,600	376,600	900,000	1,276,600
Total:	1,131,900	1,078,100	1,524,300	2,602,400

Amount Available For Appropriation:	8,334,200	10,056,600	1,524,300	11,580,900
-------------------------------------	-----------	------------	-----------	------------

Amount To Be Appropriated :

Fund Operation Expenditures

Support Services - Instructional Staff 22x	-	385,000	-	385,000
Support Services - Central 28x	460,000	1,497,200	-	1,497,200
Fund Modification - Other Operating Transfers Out 6XX	75,000	75,000	125,000	200,000
Contingency Expenditures	7,799,200	7,799,200	1,399,300	9,198,500
Total Appropriated:	8,334,200	9,756,400	1,524,300	11,280,700

Anticipated Ending Fund balance June 30, 2020:

Committed	7,799,200	8,099,400	1,399,300	9,498,700
Total Fund Balance:	7,799,200	8,099,400	1,399,300	9,498,700

**Medicaid Fund
Fund 273**

Fund balance July 1, 2019:

Committed	-	-	-	-
-----------	---	---	---	---

Operating Revenue

Revenue from Local Sources	13,219,500	13,283,500	(315,600)	12,967,900
Revenue from State Sources	39,700	39,700	2,200	41,900
Revenue from Federal Sources	440,000	440,000	75,000	515,000
Total:	13,699,200	13,763,200	(238,400)	13,524,800

Amount Available For Appropriation:	13,699,200	13,763,200	(238,400)	13,524,800
-------------------------------------	------------	------------	-----------	------------

Amount To Be Appropriated :

Fund Operation Expenditures

Operations and Maintenance 26x	36,800	37,500	(7,600)	29,900
Support Services - Central 28x	634,900	634,200	(23,900)	610,300
Payments to Other Public Schools 41x	13,027,500	13,091,500	(206,900)	12,884,600
Total Appropriated:	13,699,200	13,763,200	(238,400)	13,524,800

Anticipated Ending Fund balance June 30, 2020:

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

RECOMMENDED RESOLUTION
Fiscal Year 2019-2020
2nd Amendment Resolution
(General Appropriation Act)

2019-20 ADOPTED BUDGET	2019-20 AMENDMENT 1 TOTALS	ADJUSTMENT	2018-19 AMENDMENT 2 TOTALS
------------------------------	----------------------------------	------------	----------------------------------

**HR/Finance Consortium
Fund 277**

Fund balance July 1, 2019:

Committed	538,300	609,200	-	609,200
Total	<u>538,300</u>	<u>609,200</u>	<u>-</u>	<u>609,200</u>

Operating Revenue

Revenue from Local Sources	1,104,800	1,104,800	(15,000)	1,089,800
Revenue from State Sources	67,400	67,400	4,200	71,600
Total:	<u>1,172,200</u>	<u>1,172,200</u>	<u>(10,800)</u>	<u>1,161,400</u>

Amount Available For Appropriation:	1,710,500	1,781,400	(10,800)	1,770,600
-------------------------------------	-----------	-----------	----------	-----------

Amount To Be Appropriated :

Fund Operation Expenditures

Support Services - Central 28x	1,129,800	1,065,800	16,000	1,081,800
Fund Modification - Other Operating Transfers Out 6XX	150,000	250,000	-	250,000
Contingency Expenditures	430,700	465,600	(26,800)	438,800
Total Appropriated:	<u>1,710,500</u>	<u>1,781,400</u>	<u>(10,800)</u>	<u>1,770,600</u>

Anticipated Ending Fund balance June 30, 2020:

Committed	430,700	465,600	(26,800)	438,800
Total	<u>430,700</u>	<u>465,600</u>	<u>(26,800)</u>	<u>438,800</u>

**School Activities Fund
Fund 290**

Fund balance July 1, 2019:

Committed	-	-	270,800	270,800
Total	<u>-</u>	<u>-</u>	<u>270,800</u>	<u>270,800</u>

Operating Revenue

Revenue from Local Sources	125,000	125,000	55,000	180,000
Total:	<u>125,000</u>	<u>125,000</u>	<u>55,000</u>	<u>180,000</u>

Amount Available For Appropriation:	125,000	125,000	325,800	450,800
-------------------------------------	---------	---------	---------	---------

Amount To Be Appropriated :

Fund Operation Expenditures

Other School Activity Expenditures 296	125,000	125,000	55,000	180,000
Total Appropriated:	<u>125,000</u>	<u>125,000</u>	<u>55,000</u>	<u>180,000</u>

Anticipated Ending Fund balance June 30, 2020:

Committed	-	-	270,800	270,800
Total	<u>-</u>	<u>-</u>	<u>270,800</u>	<u>270,800</u>

RECOMMENDED RESOLUTION
Fiscal Year 2019-2020
2nd Amendment Resolution
(General Appropriation Act)

2019-20 ADOPTED BUDGET	2019-20 AMENDMENT 1 TOTALS	ADJUSTMENT	2018-19 AMENDMENT 2 TOTALS
------------------------------	----------------------------------	------------	----------------------------------

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

Fund balance July 1, 2019:

Restricted	3,335,500	4,650,500	-	4,650,500
------------	-----------	-----------	---	-----------

Operating Revenue

Revenue from Local Sources	-	-		-
Incoming Transfers and Other Transactions	1,050,000	1,050,000	23,000	1,073,000
Total:	1,050,000	1,050,000	23,000	1,073,000

Amount Available For Appropriation:	4,385,500	5,700,500	23,000	5,723,500
-------------------------------------	-----------	-----------	--------	-----------

Amount To Be Appropriated:

Fund Operation Expenditures

Debt Service - Long Term 511	2,097,400	2,097,400	-	2,097,400
Contingency Expenditures	2,288,100	3,603,100	23,000	3,626,100
Total Appropriated:	4,385,500	5,700,500	23,000	5,723,500

Anticipated Ending Fund balance June 30, 2020:

Restricted	2,288,100	3,603,100	23,000	3,626,100
Total Fund Balance:	2,288,100	3,603,100	23,000	3,626,100

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

Fund balance July 1, 2019:

Restricted	4,048,100	4,230,400	-	4,230,400
------------	-----------	-----------	---	-----------

Operating Revenue

Revenue from Local Sources	-	150,000	-	150,000
Total:	-	150,000	-	150,000

Amount Available For Appropriation:	4,048,100	4,380,400	-	4,380,400
-------------------------------------	-----------	-----------	---	-----------

Amount To Be Appropriated:

Fund Operation Expenditures

Debt Service - Long Term 511	2,500	2,500	-	2,500
Fund Modifications (operating transfers out) 6XX	845,000	750,000	-	750,000
Contingency Expenditures	3,200,600	3,627,900	-	3,627,900
Total Appropriated:	4,048,100	4,380,400	-	4,380,400

Anticipated Ending Fund balance June 30, 2020:

Restricted	3,200,600	3,627,900	-	3,627,900
Total Fund Balance:	3,200,600	3,627,900	-	3,627,900

RECOMMENDED RESOLUTION
Fiscal Year 2019-2020
2nd Amendment Resolution
(General Appropriation Act)

	2019-20 ADOPTED BUDGET	2019-20 AMENDMENT 1 TOTALS	ADJUSTMENT	2018-19 AMENDMENT 2 TOTALS
Debt Service Fund – QSCB Construction Reserve Fund Fund 314				
Fund balance July 1, 2019:				
Restricted	7,479,400	8,270,900	-	8,270,900
<i>Operating Revenue</i>				
Revenue from Local Sources	-	-	1,000	1,000
Revenue from Federal Sources	743,000	743,000	-	743,000
Incoming Transfers and Other Transactions	845,000	750,000	-	750,000
Total:	<u>1,588,000</u>	<u>1,493,000</u>	<u>1,000</u>	<u>1,494,000</u>
Amount Available For Appropriation:	9,067,400	9,763,900	1,000	9,764,900
Amount To Be Appropriated:				
<i>Fund Operation Expenditures</i>				
Debt Service - Long Term 511	928,000	928,000	(500)	927,500
Contingency Expenditures	8,139,400	8,835,900	1,500	8,837,400
Total Appropriated:	<u>9,067,400</u>	<u>9,763,900</u>	<u>1,000</u>	<u>9,764,900</u>
Anticipated Ending Fund balance June 30, 2020:				
Restricted	8,139,400	8,835,900	1,500	8,837,400
Total Fund Balance:	<u>8,139,400</u>	<u>8,835,900</u>	<u>1,500</u>	<u>8,837,400</u>

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

Fund balance July 1, 2019:				
Non-Spendable for prepaids, inventory and deposits	28,200	18,800	-	18,800
Committed	5,056,600	7,555,900	-	7,555,900
Total	<u>5,084,800</u>	<u>7,574,700</u>	<u>-</u>	<u>7,574,700</u>
<i>Operating Revenue</i>				
Revenue from Local Sources	95,000	126,000	-	126,000
Incoming Transfers and Other Transactions	1,000,000	1,240,000	728,000	1,968,000
Total:	<u>1,095,000</u>	<u>1,366,000</u>	<u>728,000</u>	<u>2,094,000</u>
Amount Available For Appropriation:	6,179,800	8,940,700	728,000	9,668,700
Amount To Be Appropriated:				
<i>Fund Operation Expenditures</i>				
Support Services - Central 28x	8,800	9,700	-	9,700
Facilities Acquisition 45x	2,807,000	4,699,100	(1,470,400)	3,228,700
Contingency Expenditures	3,335,800	4,213,100	2,198,400	6,411,500
Total Appropriated:	<u>6,151,600</u>	<u>8,921,900</u>	<u>728,000</u>	<u>9,649,900</u>
Anticipated Ending Fund balance June 30, 2020:				
Non-Spendable for prepaids, inventory and deposits	28,200	18,800	-	18,800
Committed	3,335,800	4,213,100	2,198,400	6,411,500
Total Fund Balance:	<u>3,364,000</u>	<u>4,231,900</u>	<u>2,198,400</u>	<u>6,430,300</u>

RECOMMENDED RESOLUTION
Fiscal Year 2019-2020
2nd Amendment Resolution
(General Appropriation Act)

2019-20 ADOPTED BUDGET	2019-20 AMENDMENT 1 TOTALS	ADJUSTMENT	2018-19 AMENDMENT 2 TOTALS
------------------------------	----------------------------------	------------	----------------------------------

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

Fund balance July 1, 2019:

Non-Spendable for prepaids, inventory and deposits	46,600	31,100	-	31,100
Committed	4,390,700	6,748,700	-	6,748,700
Total	4,437,300	6,779,800	-	6,779,800

Operating Revenue

Revenue from Local Sources	35,000	75,000	30,000	105,000
Incoming Transfers and Other Transactions	1,400,000	2,400,000	200,000	2,600,000
Total:	1,435,000	2,475,000	230,000	2,705,000

Amount Available For Appropriation:

5,872,300	9,254,800	230,000	9,484,800
-----------	-----------	---------	-----------

Amount To Be Appropriated:

Fund Operation Expenditures

Support Services - Central 28x	448,500	511,700	(310,000)	201,700
Facilities Improvements 45x	344,500	414,500	(206,800)	207,700
Contingency Expenditures	5,032,700	8,297,500	746,800	9,044,300
Total Appropriated:	5,825,700	9,223,700	230,000	9,453,700

Anticipated Ending Fund balance June 30, 2020:

Non-Spendable for prepaids, inventory and deposits	46,600	31,100	-	31,100
Committed	5,032,700	8,297,500	746,800	9,044,300
Total Fund Balance:	5,079,300	8,328,600	746,800	9,075,400

**Career Connections Facility Capital Projects Fund
Fund 409**

Fund balance July 1, 2019:

Restricted	494,900	535,000	-	535,000
------------	---------	---------	---	---------

Operating Revenue

Revenue from Local Sources	4,000	4,000	2,500	6,500
Total:	4,000	4,000	2,500	6,500

Amount Available For Appropriation:

498,900	539,000	2,500	541,500
---------	---------	-------	---------

Amount To Be Appropriated:

Fund Operation Expenditures

Facilities Improvements 45x	8,000	8,000	7,000	15,000
Contingency Expenditures	490,900	531,000	(4,500)	526,500
Total Appropriated:	498,900	539,000	2,500	541,500

Anticipated Ending Fund balance June 30, 2020:

Restricted	490,900	531,000	(4,500)	526,500
Total Fund Balance:	490,900	531,000	(4,500)	526,500

RECOMMENDED RESOLUTION
Fiscal Year 2019-2020
2nd Amendment Resolution
(General Appropriation Act)

	2019-20 ADOPTED BUDGET	2019-20 AMENDMENT 1 TOTALS	ADJUSTMENT	2018-19 AMENDMENT 2 TOTALS
Production Print Enterprise Fund				
Fund 710				
Net Position July 1, 2019:				
Net investments in capital assets	142,400	205,300	-	205,300
Unrestricted net position	1,231,200	1,240,100	-	1,240,100
Net Position	<u>1,373,600</u>	<u>1,445,400</u>	-	<u>1,445,400</u>
<i>Operating Revenue</i>				
Revenue from Local Sources	1,999,500	1,983,000	800	1,983,800
Revenue from State Sources	56,500	56,500	1,800	58,300
Total:	<u>2,056,000</u>	<u>2,039,500</u>	<u>2,600</u>	<u>2,042,100</u>
Amount Available For Appropriation:	<u>3,429,600</u>	<u>3,484,900</u>	<u>2,600</u>	<u>3,487,500</u>
Amount To Be Appropriated:				
<i>Fund Operation Expenditures</i>				
Support Services - General Administration 23x	1,000	1,000	-	1,000
Support Services - Business 25x	1,768,800	1,688,800	2,300	1,691,100
Operations and Maintenance 26x	213,800	213,800	13,700	227,500
Support Services - Central 28x	2,000	2,000	-	2,000
Depreciation 711	118,000	118,000	-	118,000
Contingency Expenditures	1,183,600	1,256,000	(13,400)	1,242,600
Total Appropriated:	<u>3,287,200</u>	<u>3,279,600</u>	<u>2,600</u>	<u>3,282,200</u>
Net Position June 30, 2020:				
Net investments in capital assets	142,400	205,300	-	205,300
Unrestricted net position	1,183,600	1,256,000	(13,400)	1,242,600
Net Position	<u>1,326,000</u>	<u>1,461,300</u>	<u>(13,400)</u>	<u>1,447,900</u>

RECOMMENDED RESOLUTION
Fiscal Year 2019-2020
2nd Amendment Resolution
(General Appropriation Act)

	2019-20 ADOPTED BUDGET	2019-20 AMENDMENT 1 TOTALS	ADJUSTMENT	2018-19 AMENDMENT 2 TOTALS
Risk Related Activity Fund				
Fund 810				
Net Position July 1, 2019:	1,967,600	1,969,800	-	1,969,800
<i>Operating Revenue</i>				
Incoming Transfers and Other Transactions	9,179,500	9,197,400	(342,800)	8,854,600
Total:	<u>9,179,500</u>	<u>9,197,400</u>	<u>(342,800)</u>	<u>8,854,600</u>
 Amount Available For Appropriation:	 11,147,100	 11,167,200	 (342,800)	 10,824,400
 Amount To Be Appropriated:				
Fund Operation Expenditures	9,113,500	9,120,900	(350,100)	8,770,800
Contingency Expenditures	2,033,600	2,046,300	7,300	2,053,600
Total Appropriated:	<u>11,147,100</u>	<u>11,167,200</u>	<u>(342,800)</u>	<u>10,824,400</u>
 Ending Net Position June 30, 2020:				
Claim Fluctuation Reserve:				
CFR – Health Care Insurance	100,000	100,000	-	100,000
CFR – Dental Insurance	276,700	253,900	13,800	267,700
CFR – Vision Insurance	29,000	28,700	-	28,700
CFR – Life Insurance	3,300	3,900	(700)	3,200
CFR – STD/LTD Insurance	11,600	14,100	(100)	14,000
CFR – Workers Compensation Insurance	59,700	61,000	(5,800)	55,200
CFR – Unemployment Insurance	50,000	50,000	-	50,000
CFR – General Liability	800	600	-	600
CFR – Errors & Omissions	300	300	-	300
CFR – Professional Liability	560,000	560,000	-	560,000
CFR – Bldg/Vehicles/Prop-Casualty	4,100	4,400	-	4,400
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	75,000	-	75,000
Retained Earnings	195,200	221,500	100	221,600
Net Position, End of Year Total	<u>2,033,600</u>	<u>2,046,300</u>	<u>7,300</u>	<u>2,053,600</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 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 2019-2020.