

RECOMMENDED RESOLUTION
Fiscal Year 2019-2020
3rd 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	2019-20 AMENDMENT 2 TOTALS	ADJUSTMENT	2019-20 AMENDMENT 3 TOTALS
General Education Fund:					
Fund 100					
Fund balance July 1, 2019:					
Non-Spendable (prepaids, inventory and deposits)	28,600	26,500	26,500	-	26,500
Assigned	1,500,000	1,500,000	1,500,000	-	1,500,000
Unassigned	3,184,000	3,749,200	3,749,200	-	3,749,200
Total	4,712,600	5,275,700	5,275,700	-	5,275,700
<i>Operating Revenue</i>					
Revenue from Local Sources	14,818,300	14,987,100	15,165,700	(233,200)	14,932,500
Revenue from State Sources	5,443,000	5,485,100	5,600,900	(991,400)	4,609,500
Incoming Transfers and Other Transactions	670,700	770,700	895,700	-	895,700
Total	20,932,000	21,242,900	21,662,300	(1,224,600)	20,437,700
 Amount Available to Appropriate:	 25,644,600	 26,518,600	 26,938,000	 (1,224,600)	 25,713,400
 Amount To Be Appropriated:					
<i>Fund Operation Expenditures</i>					
Support Services - Pupil 21x	196,700	246,900	249,000	(35,100)	213,900
Support Services - Instructional Staff 22x	7,703,500	7,452,600	7,353,400	(53,500)	7,299,900
Support Services - General Administration 23x	1,686,400	1,652,100	1,601,000	(120,800)	1,480,200
Support Services - Business 25x	928,400	929,500	941,100	(33,400)	907,700
Operations and Maintenance 26x	847,500	850,000	857,000	(205,400)	651,600
Pupil Transportation 27x	256,300	256,300	250,400	(89,900)	160,500
Support Services - Central 28x	7,798,900	7,841,600	7,767,400	71,200	7,838,600
Support Services - Other 29x	851,800	846,800	862,500	(119,400)	743,100
Fund Modifications (operating transfers out) 6XX	913,400	1,413,400	1,913,400	8,000	1,921,400
Contingency Expenditures	3,233,100	3,802,900	3,916,300	(1,146,300)	2,770,000
Total Appropriated:	24,416,000	25,292,100	25,711,500	(1,724,600)	23,986,900
 Anticipated Ending Fund balance June 30, 2020:					
Non-Spendable (prepaids, inventory and deposits)	28,600	26,500	26,500	-	26,500
Assigned	1,200,000	1,200,000	1,200,000	500,000	1,700,000
Unassigned	3,233,100	3,802,900	3,916,300	(1,146,300)	2,770,000
Total Fund Balance:	4,461,700	5,029,400	5,142,800	(646,300)	4,496,500

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

Fund balance July 1, 2019:

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

Operating Revenue

Revenue from Non-Educational Entity	700,500	1,005,700	887,300	96,100	983,400
Revenue from State Sources	25,463,300	26,485,800	27,200,500	2,669,300	29,869,800
Revenue from Federal Sources	3,504,900	3,883,500	3,724,400	(31,500)	3,692,900
Total Available to Appropriate:	29,668,700	31,375,000	31,812,200	2,733,900	34,546,100

Amount To Be Appropriated:

Fund Operation Expenditures

Basic Programs - 11x	-	-	35,400	-	35,400
Added Needs 12x	75,100	418,000	733,000	(8,400)	724,600
Support Services-Pupil 21x	88,400	65,500	534,100	(300)	533,800
Support Services - Instructional Staff 22x	5,139,600	4,160,800	4,822,000	2,816,600	7,638,600
Support Services - General Administration 23x	286,200	85,400	167,600	(1,200)	166,400
Support Services - School Administration 24x	13,000	15,100	22,200	(3,600)	18,600
Support Services - Business 25x	45,200	48,500	52,600	-	52,600
Operation and Maintenance 26x	255,600	172,500	172,500	-	172,500
Pupil Transportation Services 27x	1,065,000	1,173,000	1,102,900	32,200	1,135,100
Support Services - Central 28x	1,489,500	1,035,300	586,400	(30,700)	555,700
Support Services - Other 29x	3,200	51,300	51,300	(50,000)	1,300
Community Services-Community Services Direction 31x	260,500	285,000	297,400	8,900	306,300
Community Activities 33x	532,700	307,700	524,300	-	524,300
Custody and Care of Children 35x	12,700	36,400	1,400	-	1,400
Community Services - Welfare Activities 36x	268,900	-	-	25,800	25,800
37x/39x	710,400	782,500	757,500	2,600	760,100
Payments to Other Public Schools 41x	14,776,300	17,561,200	16,855,200	(90,600)	16,764,600
Payments to Not for Profit Entities 44x	4,322,400	4,837,500	4,634,900	(7,100)	4,627,800
Fund Modifications (operating transfers out) 6XX	324,000	339,300	461,500	39,700	501,200

Total Appropriated:	29,668,700	31,375,000	31,812,200	2,733,900	34,546,100
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Anticipated Ending Fund balance June 30, 2020:

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

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	2019-20 ADOPTED BUDGET	2019-20 AMENDMENT 1 TOTALS	2019-20 AMENDMENT 2 TOTALS	ADJUSTMENT	2019-20 AMENDMENT 3 TOTALS
Special Education Fund:					
Fund 200					
Fund balance July 1, 2019:					
Non-Spendable (prepaids, inventory and deposits)	22,900	19,400	19,400	-	19,400
Restricted Special Education	960,500	4,260,200	4,260,200	-	4,260,200
Restricted (SE center program facility renovation)	8,826,400	12,247,700	12,247,700	-	12,247,700
Total	9,809,800	16,527,300	16,527,300	-	16,527,300
<i>Operating Revenue</i>					
Revenue from Local Sources	146,682,100	148,781,100	148,781,100	(160,000)	148,621,100
Revenue from State Sources	6,101,000	6,610,100	6,632,000	(13,400)	6,618,600
Incoming Transfers and Other Transactions	225,000	225,000	225,000	16,900	241,900
Total	153,008,100	155,616,200	155,638,100	(156,500)	155,481,600
 Amount Available to Appropriate:	 162,817,900	 172,143,500	 172,165,400	 (156,500)	 172,008,900
 Amount To Be Appropriated:					
<i>Fund Operation Expenditures</i>					
Added Needs 12x	2,410,000	2,410,000	2,410,000	(808,300)	1,601,700
Support Services - Pupil 21x	9,305,700	10,044,000	9,849,200	(654,900)	9,194,300
Support Services - Instructional Staff 22x	3,184,500	3,167,400	3,183,400	(297,500)	2,885,900
Support Services - General Administration 23x	864,200	853,300	833,500	(85,100)	748,400
Support Services - Business 25x	1,192,400	1,188,800	1,190,700	(3,300)	1,187,400
Operations and Maintenance 26x	548,600	543,100	545,600	(41,200)	504,400
Pupil Transportation 27x	88,800	88,800	87,300	(23,200)	64,100
Support Services - Central 28x	4,351,400	4,434,000	4,161,100	(165,100)	3,996,000
Support Services - Other 29x	344,000	350,000	352,400	(43,700)	308,700
Payments to Other Public Schools 41x	129,612,900	136,522,200	136,982,600	2,006,900	138,989,500
Fund Modifications (operating transfers out) 6XX	342,600	582,600	630,600	-	630,600
Contingency Expenditures	991,500	1,009,800	989,500	(41,100)	948,400
Total Appropriated:	153,236,600	161,194,000	161,215,900	(156,500)	161,059,400
 Anticipated Ending Fund balance June 30, 2020:					
Non-Spendable (prepaids, inventory and deposits)	22,900	19,400	19,400	-	19,400
Restricted Special Education	991,500	1,009,800	989,500	(41,100)	948,400
Restricted (SE center program facility renovation)	9,558,400	10,930,100	10,930,100	-	10,930,100
Total Fund Balance:	10,572,800	11,959,300	11,939,000	(41,100)	11,897,900

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

Fund balance July 1, 2019:

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

Operating Revenue

Revenue from Federal Sources	50,802,900	51,748,700	52,569,200	64,800	52,634,000
Total Available to Appropriate:	50,802,900	51,748,700	52,569,200	64,800	52,634,000

Amount To Be Appropriated:

Fund Operation Expenditures

Support Services - Pupil 21x	1,713,400	1,600,700	2,311,300	(1,000)	2,310,300
Support Services - Instructional Staff 22x	734,300	635,600	620,600	7,600	628,200
Support Services - Central 28x	989,900	851,900	986,500	1,300	987,800
Community Services-Community Activities 33x	400	400	400	-	400
Non-Public School Pupils - 370	-	-	-	35,400	35,400
Payments to Other Public Schools 41x	47,092,000	48,413,400	48,396,000	15,100	48,411,100
Fund Modifications (operating transfers out) 6XX	272,900	246,700	254,400	6,400	260,800
Total Appropriated:	50,802,900	51,748,700	52,569,200	64,800	52,634,000

Anticipated Ending Fund balance June 30, 2020:

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

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**Career Focused Education Fund
Fund 600**

Fund balance July 1, 2019:

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

Operating Revenue

Revenue from Local Sources	36,621,800	37,121,100	37,121,100	(202,200)	36,918,900
Revenue from State Sources	4,626,000	4,637,000	4,842,100	(453,600)	4,388,500
Incoming Transfers and Other Transactions	122,000	122,000	107,000	26,600	133,600
Total	41,369,800	41,880,100	42,070,200	(629,200)	41,441,000

Amount Available to Appropriate:	47,329,300	47,902,500	48,092,600	(629,200)	47,463,400
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Amount To Be Appropriated:

Fund Operation Expenditures

High School 113	123,600	-	-	-	-
Added Needs 12x	16,997,900	17,192,200	16,903,400	(525,700)	16,377,700
Support Services - Pupil 21x	1,818,100	1,818,100	1,812,100	38,200	1,850,300
Support Services - Instructional Staff 22x	2,879,800	2,766,300	2,756,800	(173,900)	2,582,900
Support Services - General Administration 23x	901,900	884,800	854,600	(82,500)	772,100
Support Services School Administration 24x	2,546,300	2,546,300	2,479,200	(28,400)	2,450,800
Support Services - Business 25x	1,427,100	1,424,400	1,489,100	(21,800)	1,467,300
Operations and Maintenance 26x	3,802,600	3,809,800	3,772,800	(81,500)	3,691,300
Pupil Transportation 27x	160,900	160,900	149,700	(69,100)	80,600
Support Services - Central 28x	5,908,300	5,961,600	5,663,000	(145,600)	5,517,400
Support Services - Other 29x	178,000	180,500	180,400	6,200	186,600
Payments to Other Public Schools 41x	3,088,000	3,088,000	3,088,000	-	3,088,000
Fund Modifications (operating transfers out) 6XX	2,370,600	2,870,600	3,650,600	-	3,650,600
Contingency Expenditures	5,109,000	5,183,000	5,276,600	454,900	5,731,500
Total Appropriated:	47,312,100	47,886,500	48,076,300	(629,200)	47,447,100

Anticipated Ending Fund balance June 30, 2020:

Non-Spendable for prepaids, inventory and deposits	17,200	16,000	16,000	-	16,000
Restricted Career Focused Education	5,109,000	5,183,000	5,276,900	454,900	5,731,800
Total Fund Balance:	5,126,200	5,199,000	5,292,900	454,900	5,747,800

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

Fund balance July 1, 2019:

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

Operating Revenue

Revenue from Non-Educational Entity	-	52,400	64,800	50,100	114,900
Revenue from State Sources	-	325,100	348,800	(85,600)	263,200
Revenue from Federal Sources	1,535,000	1,709,800	1,709,800	-	1,709,800
Total Available to appropriate:	1,535,000	2,087,300	2,123,400	(35,500)	2,087,900

Amount To Be Appropriated:

Fund Operation Expenditures

Basic Program 11x	9,500	11,000	11,000	-	11,000
Added Needs 12x	332,800	433,700	458,600	(13,900)	444,700
Support Services-Pupil 21x	530,500	842,000	842,000	-	842,000
Support Services - Instructional Staff 22x	519,500	681,400	692,600	(21,600)	671,000
Pupil Transportation 27x	6,400	10,000	10,000	-	10,000
Support Services-Central 28x	132,000	105,000	105,000	-	105,000
Fund Modifications (operating transfers out) 6XX	4,300	4,200	4,200	-	4,200
Total Appropriated:	1,535,000	2,087,300	2,123,400	(35,500)	2,087,900

Anticipated Ending Fund balance June 30, 2020:

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

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Shared Services & Tuition Program Fund					
Fund 270					
Fund balance July 1, 2019:					
Non-Spendable for prepaids, inventory and deposits	1,100	400	400	-	400
Committed	2,939,700	3,789,400	3,789,400	-	3,789,400
Total	<u>2,940,800</u>	<u>3,789,800</u>	<u>3,789,800</u>	-	<u>3,789,800</u>
<i>Operating Revenue</i>					
Revenue from Local Sources	13,503,000	12,670,000	13,166,600	(357,600)	12,809,000
Revenue from State Sources	866,800	866,800	889,000	33,500	922,500
Incoming Transfers and Other Transactions	420,000	420,000	420,000	(67,500)	352,500
Total:	<u>14,789,800</u>	<u>13,956,800</u>	<u>14,475,600</u>	<u>(391,600)</u>	<u>14,084,000</u>
Amount Available For Appropriation:	17,730,600	17,746,600	18,265,400	(391,600)	17,873,400
Amount To Be Appropriated :					
<i>Fund Operation Expenditures</i>					
Instruction - Elementary 111	3,000	5,300	4,700	-	4,700
Instruction - Middle School 112	1,354,500	1,203,700	1,054,000	(12,900)	1,041,100
Instruction - High School 113	2,320,200	2,438,500	2,892,100	(50,600)	2,841,500
Support Services - Pupil 21x	245,600	156,900	149,200	(2,500)	146,700
Support Services - General Administration 23x	614,200	606,600	600,300	20,600	620,900
Support Services School Administration 24x	700,600	763,200	770,200	(9,800)	760,400
Support Services - Business 25x	1,404,900	1,404,900	1,463,300	(25,100)	1,438,200
Support Services Security 26x	33,000	2,000	21,000	100	21,100
Support Services 0 Transportation 27x	-	-	2,000	(1,000)	1,000
Support Services - Central 28x	7,625,400	7,311,400	7,376,200	(260,900)	7,115,300
Fund Modifications (operating transfers out) 6XX	257,200	257,200	757,200	-	757,200
Contingency Expenditures	3,170,900	3,596,500	3,174,800	(49,500)	3,125,300
Total Appropriated:	<u>17,729,500</u>	<u>17,746,200</u>	<u>18,265,000</u>	<u>(391,600)</u>	<u>17,873,400</u>
Anticipated Ending Fund balance June 30, 2020:					
Non-Spendable for prepaids, inventory and deposits	1,100	400	400	-	400
Committed	3,170,900	3,596,500	3,174,800	(49,500)	3,125,300
Total	<u>3,172,000</u>	<u>3,596,900</u>	<u>3,175,200</u>	<u>(49,500)</u>	<u>3,125,700</u>

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**ONE Cooperative Service Fund
Fund 271**

Fund balance July 1, 2019:

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

Revenue from Local Sources	755,300	701,500	1,325,800	5,300	1,331,100
Incoming Transfers and Other Transactions	376,600	376,600	1,276,600	-	1,276,600
Total:	1,131,900	1,078,100	2,602,400	5,300	2,607,700

Amount Available For Appropriation:	8,334,200	10,056,600	11,580,900	5,300	11,586,200
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Amount To Be Appropriated :

Fund Operation Expenditures

Support Services - Instructional Staff 22x	-	385,000	385,000	(202,300)	182,700
Support Services - Central 28x	460,000	1,497,200	1,497,200	(140,000)	1,357,200
Fund Modification - Other Operating Transfers Out 6XX	75,000	75,000	200,000	-	200,000
Contingency Expenditures	7,799,200	7,799,200	9,198,500	347,600	9,546,100
Total Appropriated:	8,334,200	9,756,400	11,280,700	5,300	11,286,000

Anticipated Ending Fund balance June 30, 2020:

Committed	7,799,200	8,099,400	9,498,700	347,600	9,846,300
Total Fund Balance:	7,799,200	8,099,400	9,498,700	347,600	9,846,300

**Medicaid Fund
Fund 273**

Fund balance July 1, 2019:

Committed	-	-	-	-	-
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Operating Revenue

Revenue from Local Sources	13,219,500	13,283,500	12,967,900	314,600	13,282,500
Revenue from State Sources	39,700	39,700	41,900	200	42,100
Revenue from Federal Sources	440,000	440,000	515,000	141,800	656,800
Total:	13,699,200	13,763,200	13,524,800	456,600	13,981,400

Amount Available For Appropriation:	13,699,200	13,763,200	13,524,800	456,600	13,981,400
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Amount To Be Appropriated :

Fund Operation Expenditures

Operations and Maintenance 26x	36,800	37,500	29,900	(2,000)	27,900
Support Services - Central 28x	634,900	634,200	610,300	12,500	622,800
Payments to Other Public Schools 41x	13,027,500	13,091,500	12,884,600	446,100	13,330,700
Total Appropriated:	13,699,200	13,763,200	13,524,800	456,600	13,981,400

Anticipated Ending Fund balance June 30, 2020:

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

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**HR/Finance Consortium
Fund 277**

Fund balance July 1, 2019:

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

Operating Revenue

Revenue from Local Sources	1,104,800	1,104,800	1,089,800	6,000	1,095,800
Revenue from State Sources	67,400	67,400	71,600	(200)	71,400
Total:	<u>1,172,200</u>	<u>1,172,200</u>	<u>1,161,400</u>	<u>5,800</u>	<u>1,167,200</u>

Amount Available For Appropriation:	1,710,500	1,781,400	1,770,600	5,800	1,776,400
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Amount To Be Appropriated :

Fund Operation Expenditures

Support Services - Central 28x	1,129,800	1,065,800	1,081,800	(157,600)	924,200
Fund Modification - Other Operating Transfers Out 6XX	150,000	250,000	250,000	-	250,000
Contingency Expenditures	430,700	465,600	438,800	163,400	602,200
Total Appropriated:	<u>1,710,500</u>	<u>1,781,400</u>	<u>1,770,600</u>	<u>5,800</u>	<u>1,776,400</u>

Anticipated Ending Fund balance June 30, 2020:

Committed	430,700	465,600	438,800	163,400	602,200
Total	<u>430,700</u>	<u>465,600</u>	<u>438,800</u>	<u>163,400</u>	<u>602,200</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>-</u>	<u>270,800</u>

Operating Revenue

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

Amount Available For Appropriation:	125,000	125,000	450,800	-	450,800
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Amount To Be Appropriated :

Fund Operation Expenditures

Other School Activity Expenditures 296	125,000	125,000	180,000	-	180,000
Total Appropriated:	<u>125,000</u>	<u>125,000</u>	<u>180,000</u>	<u>-</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>-</u>	<u>270,800</u>

RECOMMENDED RESOLUTION
Fiscal Year 2019-2020
3rd Amendment Resolution
(General Appropriation Act)

2019-20 ADOPTED BUDGET	2019-20 AMENDMENT 1 TOTALS	2019-20 AMENDMENT 2 TOTALS	ADJUSTMENT	2019-20 AMENDMENT 3 TOTALS
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**Debt Service Fund – 2016 Refunding Bonds
Fund 311**

Fund balance July 1, 2019:

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

Revenue from Local Sources	50,000	50,000	73,000	-	73,000
Incoming Transfers and Other Transactions	1,000,000	1,000,000	1,000,000	-	1,000,000
Total:	1,050,000	1,050,000	1,073,000	-	1,073,000

Amount Available For Appropriation:	4,385,500	5,700,500	5,723,500	-	5,723,500
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Amount To Be Appropriated:

Fund Operation Expenditures

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

Anticipated Ending Fund balance June 30, 2020:

Restricted	2,288,100	3,603,100	3,626,100	-	3,626,100
Total Fund Balance:	2,288,100	3,603,100	3,626,100	-	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	-	4,230,400
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Operating Revenue

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

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

Fund Operation Expenditures

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

Anticipated Ending Fund balance June 30, 2020:

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

RECOMMENDED RESOLUTION
Fiscal Year 2019-2020
3rd Amendment Resolution
(General Appropriation Act)

2019-20 ADOPTED BUDGET	2019-20 AMENDMENT 1 TOTALS	2019-20 AMENDMENT 2 TOTALS	ADJUSTMENT	2019-20 AMENDMENT 3 TOTALS
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Debt Service Fund – QSCB Construction Reserve Fund

Fund 314

Fund balance July 1, 2019:

Restricted	7,479,400	8,270,900	8,270,900	-	8,270,900
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Operating Revenue

Revenue from Local Sources	-	-	1,000	-	1,000
Revenue from Federal Sources	743,000	743,000	743,000	9,200	752,200
Incoming Transfers and Other Transactions	845,000	750,000	750,000	-	750,000
Total:	<u>1,588,000</u>	<u>1,493,000</u>	<u>1,494,000</u>	<u>9,200</u>	<u>1,503,200</u>

Amount Available For Appropriation:	9,067,400	9,763,900	9,764,900	9,200	9,774,100
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Amount To Be Appropriated:

Fund Operation Expenditures

Debt Service - Long Term 511	928,000	928,000	927,500	-	927,500
Contingency Expenditures	8,139,400	8,835,900	8,837,400	9,200	8,846,600
Total Appropriated:	<u>9,067,400</u>	<u>9,763,900</u>	<u>9,764,900</u>	<u>9,200</u>	<u>9,774,100</u>

Anticipated Ending Fund balance June 30, 2020:

Restricted	8,139,400	8,835,900	8,837,400	9,200	8,846,600
Total Fund Balance:	<u>8,139,400</u>	<u>8,835,900</u>	<u>8,837,400</u>	<u>9,200</u>	<u>8,846,600</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	-	18,800
Committed	5,056,600	7,555,900	7,555,900	-	7,555,900
Total	<u>5,084,800</u>	<u>7,574,700</u>	<u>7,574,700</u>	<u>-</u>	<u>7,574,700</u>

Operating Revenue

Revenue from Local Sources	95,000	126,000	126,000	(16,000)	110,000
Incoming Transfers and Other Transactions	1,000,000	1,240,000	1,968,000	-	1,968,000
Total:	<u>1,095,000</u>	<u>1,366,000</u>	<u>2,094,000</u>	<u>(16,000)</u>	<u>2,078,000</u>

Amount Available For Appropriation:	6,179,800	8,940,700	9,668,700	(16,000)	9,652,700
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Amount To Be Appropriated:

Fund Operation Expenditures

Support Services - Central 28x	8,800	9,700	9,700	-	9,700
Facilities Acquisition 45x	2,807,000	4,699,100	3,228,700	-	3,228,700
Contingency Expenditures	3,335,800	4,213,100	6,411,500	(16,000)	6,395,500
Total Appropriated:	<u>6,151,600</u>	<u>8,921,900</u>	<u>9,649,900</u>	<u>(16,000)</u>	<u>9,633,900</u>

Anticipated Ending Fund balance June 30, 2020:

Non-Spendable for prepaids, inventory and deposits	28,200	18,800	18,800	-	18,800
Committed	3,335,800	4,213,100	6,411,500	(16,000)	6,395,500
Total Fund Balance:	<u>3,364,000</u>	<u>4,231,900</u>	<u>6,430,300</u>	<u>(16,000)</u>	<u>6,414,300</u>

RECOMMENDED RESOLUTION
Fiscal Year 2019-2020
3rd Amendment Resolution
(General Appropriation Act)

2019-20 ADOPTED BUDGET	2019-20 AMENDMENT 1 TOTALS	2019-20 AMENDMENT 2 TOTALS	ADJUSTMENT	2019-20 AMENDMENT 3 TOTALS
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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	-	31,100
Committed	4,390,700	6,748,700	6,748,700	-	6,748,700
Total	4,437,300	6,779,800	6,779,800	-	6,779,800

Operating Revenue

Revenue from Local Sources	35,000	75,000	105,000	(8,000)	97,000
Incoming Transfers and Other Transactions	1,400,000	2,400,000	2,600,000	-	2,600,000
Total:	1,435,000	2,475,000	2,705,000	(8,000)	2,697,000

Amount Available For Appropriation:	5,872,300	9,254,800	9,484,800	(8,000)	9,476,800
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Amount To Be Appropriated:

Fund Operation Expenditures

Support Services - Central 28x	448,500	511,700	201,700	-	201,700
Facilities Improvements 45x	344,500	414,500	207,700	60,000	267,700
Contingency Expenditures	5,032,700	8,297,500	9,044,300	(68,000)	8,976,300
Total Appropriated:	5,825,700	9,223,700	9,453,700	(8,000)	9,445,700

Anticipated Ending Fund balance June 30, 2020:

Non-Spendable for prepaids, inventory and deposits	46,600	31,100	31,100	-	31,100
Committed	5,032,700	8,297,500	9,044,300	(68,000)	8,976,300
Total Fund Balance:	5,079,300	8,328,600	9,075,400	(68,000)	9,007,400

Career Connections Facility Capital Projects Fund

Fund 409

Fund balance July 1, 2019:

Restricted	494,900	535,000	535,000	-	535,000
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Operating Revenue

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

Amount Available For Appropriation:	498,900	539,000	541,500	-	541,500
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Amount To Be Appropriated:

Fund Operation Expenditures

Facilities Improvements 45x	8,000	8,000	15,000	-	15,000
Contingency Expenditures	490,900	531,000	526,500	-	526,500
Total Appropriated:	498,900	539,000	541,500	-	541,500

Anticipated Ending Fund balance June 30, 2020:

Restricted	490,900	531,000	526,500	-	526,500
Total Fund Balance:	490,900	531,000	526,500	-	526,500

RECOMMENDED RESOLUTION
Fiscal Year 2019-2020
3rd Amendment Resolution
(General Appropriation Act)

2019-20 ADOPTED BUDGET	2019-20 AMENDMENT 1 TOTALS	2019-20 AMENDMENT 2 TOTALS	ADJUSTMENT	2019-20 AMENDMENT 3 TOTALS
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**Production Print Enterprise Fund
Fund 710**

Net Position July 1, 2019:

Net investments in capital assets	142,400	205,300	205,300	-	205,300
Unrestricted net position	1,231,200	1,240,100	1,240,100	-	1,240,100
Net Position	<u>1,373,600</u>	<u>1,445,400</u>	<u>1,445,400</u>	<u>-</u>	<u>1,445,400</u>

Operating Revenue

Revenue from Local Sources	1,999,500	1,983,000	1,983,800	(475,500)	1,508,300
Revenue from State Sources	56,500	56,500	58,300	(1,400)	56,900
Total:	<u>2,056,000</u>	<u>2,039,500</u>	<u>2,042,100</u>	<u>(476,900)</u>	<u>1,565,200</u>
Amount Available For Appropriation:	<u>3,429,600</u>	<u>3,484,900</u>	<u>3,487,500</u>	<u>(476,900)</u>	<u>3,010,600</u>

Amount To Be Appropriated:

Fund Operation Expenditures

Support Services - General Administration 23x	1,000	1,000	1,000	(1,000)	-
Support Services - Business 25x	1,768,800	1,688,800	1,691,100	(221,900)	1,469,200
Operations and Maintenance 26x	213,800	213,800	227,500	(38,900)	188,600
Support Services - Central 28x	2,000	2,000	2,000	2,000	4,000
Depreciation 711	118,000	118,000	118,000	-	118,000
Contingency Expenditures	1,183,600	1,256,000	1,242,600	(217,100)	1,025,500
Total Appropriated:	<u>3,287,200</u>	<u>3,279,600</u>	<u>3,282,200</u>	<u>(476,900)</u>	<u>2,805,300</u>

Net Position June 30, 2020:

Net investments in capital assets	142,400	205,300	205,300	-	205,300
Unrestricted net position	1,183,600	1,256,000	1,242,600	(217,100)	1,025,500
Net Position	<u>1,326,000</u>	<u>1,461,300</u>	<u>1,447,900</u>	<u>(217,100)</u>	<u>1,230,800</u>

RECOMMENDED RESOLUTION
Fiscal Year 2019-2020
3rd Amendment Resolution
(General Appropriation Act)

	2019-20 ADOPTED BUDGET	2019-20 AMENDMENT 1 TOTALS	2019-20 AMENDMENT 2 TOTALS	ADJUSTMENT	2019-20 AMENDMENT 3 TOTALS
Risk Related Activity Fund					
Fund 810					
Net Position July 1, 2019:	1,967,600	1,969,800	1,969,800	-	1,969,800
<i>Operating Revenue</i>					
Incoming Transfers and Other Transactions	9,179,500	9,197,400	8,854,600	596,600	9,451,200
Total:	<u>9,179,500</u>	<u>9,197,400</u>	<u>8,854,600</u>	<u>596,600</u>	<u>9,451,200</u>
Amount Available For Appropriation:	11,147,100	11,167,200	10,824,400	596,600	11,421,000
Amount To Be Appropriated:					
Fund Operation Expenditures	9,113,500	9,120,900	8,770,800	597,700	9,368,500
Contingency Expenditures	2,033,600	2,046,300	2,053,600	(1,100)	2,052,500
Total Appropriated:	<u>11,147,100</u>	<u>11,167,200</u>	<u>10,824,400</u>	<u>596,600</u>	<u>11,421,000</u>
Ending Net Position June 30, 2020:					
Claim Fluctuation Reserve:					
CFR – Health Care Insurance	100,000	100,000	100,000	-	100,000
CFR – Dental Insurance	276,700	253,900	267,700	400	268,100
CFR – Vision Insurance	29,000	28,700	28,700	2,500	31,200
CFR – Life Insurance	3,300	3,900	3,200	-	3,200
CFR – STD/LTD Insurance	11,600	14,100	14,000	-	14,000
CFR – Workers Compensation Insurance	59,700	61,000	55,200	-	55,200
CFR – Unemployment Insurance	50,000	50,000	50,000	-	50,000
CFR – General Liability	800	600	600	-	600
CFR – Errors & Omissions	300	300	300	-	300
CFR – Professional Liability	560,000	560,000	560,000	-	560,000
CFR – Bldg/Vehicles/Prop-Casualty	4,100	4,400	4,400	-	4,400
Contingency Reserve - Cyber Liability	500,000	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
Contingency Reserve - Wellbeing	70,000	75,000	75,000	-	75,000
Retained Earnings	195,200	221,500	221,600	(4,000)	217,600
Net Position, End of Year Total	<u>2,033,600</u>	<u>2,046,300</u>	<u>2,053,600</u>	<u>(1,100)</u>	<u>2,052,500</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.