

RECOMMENDED RESOLUTION  
Fiscal Year 2020-21  
2nd Amendment Budget Resolution  
(General Appropriation Act)

It is recommended that the Board of Education pass the following resolution:

It was moved by \_\_\_\_\_, supported by \_\_\_\_\_, that the Board of Education approve the General Appropriation Act for the fiscal year 2020-2021 2nd Amendment.

BE IT RESOLVED, that this resolution shall be the Appropriation Act of Oakland Schools for the fiscal year 2020-2021 2nd Amendment; 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 2020-2021 is as follows:

	2020-21 ADOPTED BUDGET	2020-21 AMENDMENT 1 TOTALS	ADJUSTMENT	2020-21 AMENDMENT 2 TOTALS
<b>General Education Fund:</b>				
<b>Fund 100</b>				
Fund balance July 1, 2020:				
Non-Spendable (prepaids, inventory and deposits)	26,500	74,800	-	74,800
Assigned	1,200,000	1,700,000	-	1,700,000
Unassigned	3,916,300	4,304,200	-	4,304,200
<b>Total</b>	<b>5,142,800</b>	<b>6,079,000</b>	<b>-</b>	<b>6,079,000</b>
<i>Operating Revenue</i>				
Revenue from Local Sources	15,421,400	14,657,800	93,000	14,750,800
Revenue from State Sources	5,862,700	5,823,000	(90,000)	5,733,000
Incoming Transfers and Other Transactions	699,100	727,400	(24,500)	702,900
<b>Total</b>	<b>21,983,200</b>	<b>21,208,200</b>	<b>(21,500)</b>	<b>21,186,700</b>
Amount Available to Appropriate:	27,126,000	27,287,200	(21,500)	27,265,700
Amount To Be Appropriated:				
<i>Fund Operation Expenditures</i>				
Support Services - Pupil 210	243,700	261,200	2,400	263,600
Support Services - Instructional Staff 220	7,718,300	7,611,800	(100,400)	7,511,400
Support Services - General Administration 230	1,744,000	1,721,900	(4,000)	1,717,900
Support Services - Business 250	954,400	921,100	(18,400)	902,700
Operations and Maintenance 260	862,600	863,100	9,900	873,000
Pupil Transportation 270	256,900	253,200	(5,500)	247,700
Support Services - Central 280	7,689,500	8,476,000	3,400	8,479,400
Support Services - Other 290	990,600	973,200	4,200	977,400
Fund Modifications (operating transfers out) 6XX	1,806,400	1,806,400	(275,000)	1,531,400
Contingency Expenditures	3,933,100	3,424,500	361,900	3,786,400
<b>Total Appropriated:</b>	<b>26,199,500</b>	<b>26,312,400</b>	<b>(21,500)</b>	<b>26,290,900</b>
Anticipated Ending Fund balance June 30, 2021:				
Non-Spendable (prepaids, inventory and deposits)	26,500	74,800	-	74,800
Assigned	900,000	900,000	-	900,000
Unassigned	3,933,100	3,424,500	361,900	3,786,400
<b>Total Fund Balance:</b>	<b>4,859,600</b>	<b>4,399,300</b>	<b>361,900</b>	<b>4,761,200</b>

RECOMMENDED RESOLUTION  
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(General Appropriation Act)

2020-21 ADOPTED BUDGET	2020-21 AMENDMENT 1 TOTALS	ADJUSTMENT	2020-21 AMENDMENT 2 TOTALS
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**General Education Grants & Funded Projects:  
Fund 105**

Fund balance July 1, 2020:

Unassigned	-	(315,000)	-	(315,000)
Non-Spendable for prepaids, inventory and deposits	-	-	-	-
<b>Total</b>	<b>-</b>	<b>(315,000)</b>	<b>-</b>	<b>(315,000)</b>

*Operating Revenue*

Revenue from Non-Educational Entity	1,304,900	1,845,200	(104,900)	1,740,300
Revenue from State Sources	25,050,400	28,933,200	1,410,200	30,343,400
Revenue from Federal Sources	3,493,900	3,840,600	1,504,800	5,345,400
<b>Total Available to appropriate:</b>	<b>29,849,200</b>	<b>34,304,000</b>	<b>2,810,100</b>	<b>37,114,100</b>

Amount To Be Appropriated:

*Fund Operation Expenditures*

Basic Programs - 110	-	-	647,400	647,400
Added Needs 120	626,700	73,700	387,500	461,200
Support Services-Pupil 210	-	781,100	157,000	938,100
Support Services - Instructional Staff 220	461,700	9,124,800	805,000	9,929,800
Support Services - General Administration 230	6,606,800	165,900	3,600	169,500
Support Services - School Administration 240	143,900	7,000	-	7,000
Support Services - Business 250	16,100	51,400	(1,100)	50,300
Operation and Maintenance 260	45,500	-	114,600	114,600
Pupil Transportation Services 270	149,200	1,707,900	201,800	1,909,700
Support Services - Central 280	981,800	323,800	169,500	493,300
Support Services - Other 290	480,600	-	-	-
Community Services-Community Services Direction 310	1,100	350,700	184,700	535,400
Community Activities 330	264,900	640,200	(113,800)	526,400
Custody and Care of Children 350	453,500	9,000	-	9,000
Community Services - Welfare Activities 360	1,200	-	-	-
Community Services - Non-Public School Pupils 370	22,300	-	-	-
Community Services - Other Community Services 390	657,400	748,600	-	748,600
Payments to Other Public Schools 410	14,500,300	16,267,800	(217,200)	16,050,600
Payments to Not for Profit Entities 440	4,002,700	4,248,100	181,100	4,429,200
Fund Modifications (operating transfers out) 6XX	433,500	119,000	290,000	409,000
<b>Total Appropriated:</b>	<b>29,849,200</b>	<b>34,619,000</b>	<b>2,810,100</b>	<b>37,429,100</b>

Anticipated Ending Fund balance June 30, 2021:

Unassigned	-	(315,000)	-	(315,000)
Non-Spendable for prepaids, inventory and deposits	-	-	-	-
<b>Total Fund Balance:</b>	<b>-</b>	<b>(315,000)</b>	<b>-</b>	<b>(315,000)</b>

RECOMMENDED RESOLUTION  
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**Special Education Fund:  
Fund 200**

Fund balance July 1, 2020:

Non-Spendable (prepaids, inventory and deposits)	19,400	13,800	-	13,800
Restricted Special Education	989,500	6,558,200	-	6,558,200
Restricted (SE center program facility renovation)	10,930,100	10,981,200	-	10,981,200
<b>Total</b>	<b>11,939,000</b>	<b>17,553,200</b>	<b>-</b>	<b>17,553,200</b>

*Operating Revenue*

Revenue from Local Sources	153,278,900	152,973,900	(30,000)	152,943,900
Revenue from State Sources	6,843,900	6,866,500	27,900	6,894,400
Incoming Transfers and Other Transactions	194,400	194,400	-	194,400
<b>Total</b>	<b>160,317,200</b>	<b>160,034,800</b>	<b>(2,100)</b>	<b>160,032,700</b>

Amount Available to Appropriate:	172,256,200	177,588,000	(2,100)	177,585,900
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Amount To Be Appropriated:

*Fund Operation Expenditures*

Added Needs 120	2,410,000	2,410,000	(100,000)	2,310,000
Support Services - Pupil 210	10,406,600	10,675,100	19,800	10,694,900
Support Services - Instructional Staff 220	3,199,700	3,161,400	(94,200)	3,067,200
Support Services - General Administration 230	905,800	895,900	(400)	895,500
Support Services - Business 250	1,226,100	1,204,800	(1,900)	1,202,900
Operations and Maintenance 260	562,100	565,400	(9,200)	556,200
Pupil Transportation 270	87,500	86,600	(1,900)	84,700
Support Services - Central 280	4,284,500	4,273,300	(76,900)	4,196,400
Support Services - Other 290	381,400	380,400	(500)	379,900
Payments to Other Public Schools 410	136,624,500	142,275,600	289,800	142,565,400
Fund Modifications (operating transfers out) 6XX	211,100	211,100	-	211,100
Contingency Expenditures	1,007,400	1,015,000	(26,700)	988,300
<b>Total Appropriated:</b>	<b>161,306,700</b>	<b>167,154,600</b>	<b>(2,100)</b>	<b>167,152,500</b>

Anticipated Ending Fund balance June 30, 2021:

Non-Spendable (prepaids, inventory and deposits)	19,400	13,800	-	13,800
Restricted Special Education	1,007,400	1,015,000	(26,700)	988,300
Restricted (SE center program facility renovation)	10,930,100	10,419,600	-	10,419,600
<b>Total Fund Balance:</b>	<b>11,956,900</b>	<b>11,448,400</b>	<b>(26,700)</b>	<b>11,421,700</b>

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

Fund balance July 1, 2020:

Unassigned	-	(14,000)	-	(14,000)
Non-Spendable for prepaids, inventory and deposits	-	7,500	-	7,500
<b>Total</b>	<b>-</b>	<b>(6,500)</b>	<b>-</b>	<b>(6,500)</b>

*Operating Revenue*

Revenue from Federal Sources	51,466,000	55,100,000	-	55,100,000
<b>Total Available to Appropriate:</b>	<b>51,466,000</b>	<b>55,093,500</b>	<b>-</b>	<b>55,093,500</b>

Amount To Be Appropriated:

*Fund Operation Expenditures*

Support Services - Pupil 210	2,259,000	1,701,400	77,100	1,778,500
Support Services - Instructional Staff 220	614,300	827,900	(123,400)	704,500
Operations & Maintenance	-	-	2,500	2,500
Support Services - Central 280	965,900	1,027,700	30,800	1,058,500
Community Services-Community Activities 330	400	1,000	-	1,000
Community Services - Non-Public Schools Pupil 370	34,600	35,400	-	35,400
Payments to Other Public Schools 410	47,336,800	51,219,100	(3,500)	51,215,600
Fund Modifications (operating transfers out) 6XX	255,000	287,500	16,500	304,000
<b>Total Appropriated:</b>	<b>51,466,000</b>	<b>55,100,000</b>	<b>-</b>	<b>55,100,000</b>

Anticipated Ending Fund balance June 30, 2021:

Unassigned	-	(14,000)	-	(14,000)
Non-Spendable for prepaids, inventory and deposits	-	7,500	-	7,500
<b>Total Fund Balance:</b>	<b>-</b>	<b>(6,500)</b>	<b>-</b>	<b>(6,500)</b>

RECOMMENDED RESOLUTION  
Fiscal Year 2020-21  
2nd Amendment Budget Resolution  
(General Appropriation Act)

	2020-21 ADOPTED BUDGET	2020-21 AMENDMENT 1 TOTALS	ADJUSTMENT	2020-21 AMENDMENT 2 TOTALS
<b>Career Focused Education Fund</b>				
<b>Fund 600</b>				
Fund balance July 1, 2020:				
Non-Spendable for prepaids, inventory and deposits	16,000	25,200	-	25,200
Restricted Career Focused Education	5,276,900	7,542,700	-	7,542,700
<b>Total</b>	<b>5,292,900</b>	<b>7,567,900</b>	<b>-</b>	<b>7,567,900</b>
<i>Operating Revenue</i>				
Revenue from Local Sources	38,183,800	37,783,600	(89,300)	37,694,300
Revenue from State Sources	5,208,100	5,163,700	(24,700)	5,139,000
Incoming Transfers and Other Transactions	123,600	123,600	-	123,600
<b>Total</b>	<b>43,515,500</b>	<b>43,070,900</b>	<b>(114,000)</b>	<b>42,956,900</b>
 Amount Available to Appropriate:	 48,808,400	 50,638,800	 (114,000)	 50,524,800
Amount To Be Appropriated:				
<i>Fund Operation Expenditures</i>				
Added Needs 120	17,304,900	17,167,700	523,300	17,691,000
Support Services - Pupil 210	1,911,300	1,896,300	7,100	1,903,400
Support Services - Instructional Staff 220	3,345,600	3,305,900	(508,500)	2,797,400
Support Services - General Administration 230	942,400	932,500	(400)	932,100
Support Services School Administration 240	2,565,900	2,505,800	(34,900)	2,470,900
Support Services - Business 250	1,454,600	1,454,400	(4,100)	1,450,300
Operations and Maintenance 260	3,916,900	4,140,900	(100,500)	4,040,400
Pupil Transportation 270	124,500	124,500	100	124,600
Support Services - Central 280	5,757,500	5,714,900	(105,900)	5,609,000
Support Services - Other 290	218,400	201,900	4,900	206,800
Payments to Other Public Schools 410	3,088,000	3,537,100	-	3,537,100
Fund Modifications (operating transfers out) 6XX	2,919,100	4,319,100	-	4,319,100
Contingency Expenditures	5,243,300	5,312,600	104,900	5,417,500
<b>Total Appropriated:</b>	<b>48,792,400</b>	<b>50,613,600</b>	<b>(114,000)</b>	<b>50,499,600</b>
 Anticipated Ending Fund balance June 30, 2021:				
Non-Spendable for prepaids, inventory and deposits	16,000	25,200	-	25,200
Restricted Career Focused Education	5,243,300	5,312,600	104,900	5,417,500
<b>Total Fund Balance:</b>	<b>5,259,300</b>	<b>5,337,800</b>	<b>104,900</b>	<b>5,442,700</b>

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

Fund balance July 1, 2020:

Unassigned	-	(192,600)	-	(192,600)
Non-Spendable for prepaids, inventory and deposits	-	-	-	-
<b>Total</b>	<b>-</b>	<b>(192,600)</b>	<b>-</b>	<b>(192,600)</b>

*Operating Revenue*

Revenue from Non-Educational Entity	94,600	96,500	110,000	206,500
Revenue from State Sources	216,600	110,000	300,600	410,600
Revenue from Federal Sources	1,407,300	1,700,600	67,300	1,767,900
<b>Total Available to Appropriate:</b>	<b>1,718,500</b>	<b>1,714,500</b>	<b>477,900</b>	<b>2,192,400</b>

Amount To Be Appropriated:

*Fund Operation Expenditures*

Basic Program 110	9,100	-	-	-
Added Needs 120	366,000	291,000	410,100	701,100
Support Services-Pupil 210	693,000	791,900	73,100	865,000
Support Services - Instructional Staff 220	552,300	710,500	(5,300)	705,200
Pupil Transportation 270	8,200	12,000	-	12,000
Support Services-Central 280	86,400	-	101,700	101,700
Fund Modifications (operating transfers out) 6XX	3,500	101,700	(101,700)	-
<b>Total Appropriated:</b>	<b>1,718,500</b>	<b>1,907,100</b>	<b>477,900</b>	<b>2,385,000</b>

Anticipated Ending Fund balance June 30, 2021:

Unassigned	-	(192,600)	-	(192,600)
Non-Spendable for prepaids, inventory and deposits	-	-	-	-
<b>Total</b>	<b>-</b>	<b>(192,600)</b>	<b>-</b>	<b>(192,600)</b>

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

Fund balance July 1, 2020:

Non-Spendable for prepaids, inventory and deposits	400	400	-	400
Committed	3,174,800	3,492,600	-	3,492,600
<b>Total</b>	<b>3,175,200</b>	<b>3,493,000</b>	<b>-</b>	<b>3,493,000</b>

*Operating Revenue*

Revenue from Local Sources	14,381,000	14,305,300	119,100	14,424,400
Revenue from State Sources	1,159,600	1,159,600	(151,900)	1,007,700
Incoming Transfers and Other Transactions	685,800	685,800	(275,000)	410,800
<b>Total:</b>	<b>16,226,400</b>	<b>16,150,700</b>	<b>(307,800)</b>	<b>15,842,900</b>

Amount Available For Appropriation:	19,401,600	19,643,700	(307,800)	19,335,900
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Amount To Be Appropriated :

*Fund Operation Expenditures*

Instruction - Elementary 111	5,300	5,300	(1,100)	4,200
Instruction - Middle School 112	1,035,000	1,831,300	(60,200)	1,771,100
Instruction - High School 113	2,910,400	2,387,300	(75,500)	2,311,800
Support Services - Pupil 210	155,800	46,300	1,300	47,600
Support Services - General Administration 230	650,400	484,800	(24,200)	460,600
Support Services School Administration 240	787,700	519,400	1,200	520,600
Support Services - Business 250	1,791,400	1,429,400	(51,400)	1,378,000
Support Services - Transportation 270	2,000	-	-	-
Support Services - Central 280	8,599,200	8,999,700	(31,300)	8,968,400
Fund Modifications (operating transfers out) 6XX	758,300	733,800	24,900	758,700
Contingency Expenditures	2,705,700	3,206,000	(91,500)	3,114,500
<b>Total Appropriated:</b>	<b>19,401,200</b>	<b>19,643,300</b>	<b>(307,800)</b>	<b>19,335,500</b>

Anticipated Ending Fund balance June 30, 2021:

Non-Spendable for prepaids, inventory and deposits	400	400	-	400
Committed	2,705,700	3,206,000	(91,500)	3,114,500
<b>Total</b>	<b>2,706,100</b>	<b>3,206,400</b>	<b>(91,500)</b>	<b>3,114,500</b>

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**ONE Cooperative Service Fund  
Fund 271**

Fund balance July 1, 2020:

Committed	9,498,700	9,990,300	-	9,990,300
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*Operating Revenue*

Revenue from Local Sources	723,500	87,000	-	87,000
Incoming Transfers and Other Transactions	1,661,600	1,661,600	-	1,661,600
<b>Total:</b>	<b>2,385,100</b>	<b>1,748,600</b>	<b>-</b>	<b>1,748,600</b>

Amount Available For Appropriation:	11,883,800	11,738,900	-	11,738,900
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Amount To Be Appropriated :

*Fund Operation Expenditures*

Support Services - Instructional Staff 220	4,086,000	4,086,000	-	4,086,000
Support Services - Central 280	350,000	652,100	-	652,100
Contingency Expenditures	7,447,800	7,000,800	-	7,000,800
<b>Total Appropriated:</b>	<b>11,883,800</b>	<b>11,738,900</b>	<b>-</b>	<b>11,738,900</b>

Anticipated Ending Fund balance June 30, 2021:

Committed	7,447,800	7,000,800	-	7,000,800
<b>Total Fund Balance:</b>	<b>7,447,800</b>	<b>7,000,800</b>	<b>-</b>	<b>7,000,800</b>

**Medicaid Fund  
Fund 273**

Fund balance July 1, 2020:

Committed	-	-	-	-
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*Operating Revenue*

Revenue from Local Sources	13,006,000	12,906,500	(1,331,000)	11,575,500
Revenue from State Sources	47,900	47,900	(200)	47,700
Revenue from Federal Sources	515,000	515,000	26,500	541,500
<b>Total:</b>	<b>13,568,900</b>	<b>13,469,400</b>	<b>(1,304,700)</b>	<b>12,164,700</b>

Amount Available For Appropriation:	13,568,900	13,469,400	(1,304,700)	12,164,700
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Amount To Be Appropriated :

*Fund Operation Expenditures*

Operations and Maintenance 260	31,900	32,400	3,000	35,400
Support Services - Central 280	652,400	650,400	(10,300)	640,100
Payments to Other Public Schools 410	12,884,600	12,786,600	(1,297,400)	11,489,200
<b>Total Appropriated:</b>	<b>13,568,900</b>	<b>13,469,400</b>	<b>(1,304,700)</b>	<b>12,164,700</b>

Anticipated Ending Fund balance June 30, 2021:

Committed	-	-	-	-
<b>Total Fund Balance:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>



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**HR/Finance Consortium  
Fund 277**

Fund balance July 1, 2020:

Committed	438,800	656,500	-	656,500
Non-Spendable for prepaids, inventory and deposits	-	-	-	-
<b>Total</b>	<b>438,800</b>	<b>656,500</b>	<b>-</b>	<b>656,500</b>

*Operating Revenue*

Revenue from Local Sources	1,077,400	1,055,500	-	1,055,500
Revenue from State Sources	84,300	84,300	(10,400)	73,900
Incoming Transfers and Other Transactions	50,000	50,000	-	50,000
<b>Total:</b>	<b>1,211,700</b>	<b>1,189,800</b>	<b>(10,400)</b>	<b>1,179,400</b>

Amount Available For Appropriation:	1,650,500	1,846,300	(10,400)	1,835,900
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Amount To Be Appropriated :

*Fund Operation Expenditures*

Support Services - Central 280	1,073,100	1,014,500	(11,300)	1,003,200
Fund Modification - Other Operating Transfers Out 6XX	350,000	353,400	-	353,400
Contingency Expenditures	227,400	478,400	900	479,300
<b>Total Appropriated:</b>	<b>1,650,500</b>	<b>1,846,300</b>	<b>(10,400)</b>	<b>1,835,900</b>

Anticipated Ending Fund balance June 30, 2021:

Committed	227,400	478,400	900	479,300
Non-Spendable for prepaids, inventory and deposits	-	-	-	-
<b>Total</b>	<b>227,400</b>	<b>478,400</b>	<b>900</b>	<b>479,300</b>

**School Activities Fund  
Fund 290**

Fund balance July 1, 2020:

Committed	270,800	298,200	-	298,200
<b>Total</b>	<b>270,800</b>	<b>298,200</b>	<b>-</b>	<b>298,200</b>

*Operating Revenue*

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

Amount Available For Appropriation:	450,800	478,200	-	478,200
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Amount To Be Appropriated :

*Fund Operation Expenditures*

Other School Activity Expenditures 296	180,000	180,000	-	180,000
<b>Total Appropriated:</b>	<b>180,000</b>	<b>180,000</b>	<b>-</b>	<b>180,000</b>

Anticipated Ending Fund balance June 30, 2021:

Committed	270,800	298,200	-	298,200
<b>Total</b>	<b>270,800</b>	<b>298,200</b>	<b>-</b>	<b>298,200</b>

RECOMMENDED RESOLUTION  
Fiscal Year 2020-21  
2nd Amendment Budget Resolution  
(General Appropriation Act)

2020-21 ADOPTED BUDGET	2020-21 AMENDMENT 1 TOTALS	ADJUSTMENT	2020-21 AMENDMENT 2 TOTALS
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**Debt Service Fund – 2016 Refunding Bonds  
Fund 311**

Fund balance July 1, 2020:

Restricted	3,626,100	3,645,400	-	3,645,400
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*Operating Revenue*

Revenue from Local Sources	60,000	45,000	-	45,000
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Incoming Transfers and Other Transactions	1,400,000	1,400,000	1,400,000	2,800,000
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Total:	1,460,000	1,445,000	1,400,000	2,845,000
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Amount Available For Appropriation:	5,086,100	5,090,400	1,400,000	6,490,400
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Amount To Be Appropriated:

*Fund Operation Expenditures*

Debt Service - Long Term 511	2,093,200	2,093,200	-	2,093,200
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Contingency Expenditures	2,992,900	2,997,200	1,400,000	4,397,200
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Total Appropriated:	5,086,100	5,090,400	1,400,000	6,490,400
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Anticipated Ending Fund balance June 30, 2021:

Restricted	2,992,900	2,997,200	1,400,000	4,397,200
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Total Fund Balance:	2,992,900	2,997,200	1,400,000	4,397,200
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**Debt Service Fund – QSCB Defeasement Fund  
Fund 313**

Fund balance July 1, 2020:

Restricted	3,627,900	3,642,800	-	3,642,800
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*Operating Revenue*

Revenue from Local Sources	50,000	5,000	-	5,000
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Total:	50,000	5,000	-	5,000
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Amount Available For Appropriation:	3,677,900	3,647,800	-	3,647,800
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Amount To Be Appropriated:

*Fund Operation Expenditures*

Debt Service - Long Term 511	2,500	2,500	-	2,500
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Fund Modifications (operating transfers out) 6XX	800,000	800,000	-	800,000
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Contingency Expenditures	2,875,400	2,845,300	-	2,845,300
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Total Appropriated:	3,677,900	3,647,800	-	3,647,800
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Anticipated Ending Fund balance June 30, 2021:

Restricted	2,875,400	2,845,300	-	2,845,300
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Total Fund Balance:	2,875,400	2,845,300	-	2,845,300
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RECOMMENDED RESOLUTION  
Fiscal Year 2020-21  
2nd Amendment Budget Resolution  
(General Appropriation Act)

2020-21 ADOPTED BUDGET	2020-21 AMENDMENT 1 TOTALS	ADJUSTMENT	2020-21 AMENDMENT 2 TOTALS
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**Debt Service Fund – QSCB Construction Reserve Fund  
Fund 314**

Fund balance July 1, 2020:

Restricted	8,837,400	9,783,600	-	9,783,600
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*Operating Revenue*

Revenue from Federal Sources	750,000	750,000	10,200	760,200
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Incoming Transfers and Other Transactions	801,000	801,000	-	801,000
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Total:	1,551,000	1,551,000	10,200	1,561,200
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Amount Available For Appropriation:	10,388,400	11,334,600	10,200	11,344,800
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Amount To Be Appropriated:

*Fund Operation Expenditures*

Debt Service - Long Term 511	927,500	927,500	-	927,500
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Contingency Expenditures	9,460,900	10,407,100	10,200	10,417,300
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Total Appropriated:	10,388,400	11,334,600	10,200	11,344,800
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Anticipated Ending Fund balance June 30, 2021:

Restricted	9,460,900	10,407,100	10,200	10,417,300
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Total Fund Balance:	9,460,900	10,407,100	10,200	10,417,300
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**Career Focused Education Campus Renovations  
Capital Projects Fund  
Fund 404**

Fund balance July 1, 2020:

Non-Spendable for prepaids, inventory and deposits	18,800	9,400	-	9,400
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Committed	6,411,500	7,740,100	-	7,740,100
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Total	6,430,300	7,749,500	-	7,749,500
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*Operating Revenue*

Revenue from Local Sources	90,000	8,000	-	8,000
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Incoming Transfers and Other Transactions	1,500,000	1,500,000	-	1,500,000
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Total:	1,590,000	1,508,000	-	1,508,000
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Amount Available For Appropriation:	8,020,300	9,257,500	-	9,257,500
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Amount To Be Appropriated:

*Fund Operation Expenditures*

Support Services - Central 280	10,000	10,000	-	10,000
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Facilities Acquisition 450	2,725,500	3,572,700	-	3,572,700
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Contingency Expenditures	5,266,000	5,665,400	-	5,665,400
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Total Appropriated:	8,001,500	9,248,100	-	9,248,100
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Anticipated Ending Fund balance June 30, 2021:

Non-Spendable for prepaids, inventory and deposits	18,800	9,400	-	9,400
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Committed	5,266,000	5,665,400	-	5,665,400
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Total Fund Balance:	5,284,800	5,674,800	-	5,674,800
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RECOMMENDED RESOLUTION  
Fiscal Year 2020-21  
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(General Appropriation Act)

2020-21 ADOPTED BUDGET	2020-21 AMENDMENT 1 TOTALS	ADJUSTMENT	2020-21 AMENDMENT 2 TOTALS
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**Administration Building Renovations Capital  
Projects Fund  
Fund 406**

Fund balance July 1, 2020:

Non-Spendable for prepaids, inventory and deposits	31,100	15,500	-	15,500
Committed	9,044,300	9,194,900	-	9,194,900
<b>Total</b>	<b>9,075,400</b>	<b>9,210,400</b>	<b>-</b>	<b>9,210,400</b>

*Operating Revenue*

Revenue from Local Sources	72,000	11,000	-	11,000
Incoming Transfers and Other Transactions	800,000	800,000	-	800,000
<b>Total:</b>	<b>872,000</b>	<b>811,000</b>	<b>-</b>	<b>811,000</b>

Amount Available For Appropriation: 9,947,400      10,021,400      -      10,021,400

Amount To Be Appropriated:

*Fund Operation Expenditures*

Support Services - Central 280	451,600	451,600	-	451,600
Facilities Improvements 45x	1,019,400	1,433,900	-	1,433,900
Contingency Expenditures	8,445,300	8,120,400	-	8,120,400
<b>Total Appropriated:</b>	<b>9,916,300</b>	<b>10,005,900</b>	<b>-</b>	<b>10,005,900</b>

Anticipated Ending Fund balance June 30, 2021:

Non-Spendable for prepaids, inventory and deposits	31,100	15,500	-	15,500
Committed	8,445,300	8,120,400	-	8,120,400
<b>Total Fund Balance:</b>	<b>8,476,400</b>	<b>8,135,900</b>	<b>-</b>	<b>8,135,900</b>

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

Fund balance July 1, 2020:

Restricted	526,500	535,400	-	535,400
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*Operating Revenue*

Revenue from Local Sources	5,800	500	(300)	200
<b>Total:</b>	<b>5,800</b>	<b>500</b>	<b>(300)</b>	<b>200</b>

Amount Available For Appropriation: 532,300      535,900      (300)      535,600

Amount To Be Appropriated:

*Fund Operation Expenditures*

Facilities Improvements 45x	5,000	5,000	-	5,000
Contingency Expenditures	527,300	530,900	(300)	530,600
<b>Total Appropriated:</b>	<b>532,300</b>	<b>535,900</b>	<b>(300)</b>	<b>535,600</b>

Anticipated Ending Fund balance June 30, 2021:

Restricted	527,300	530,900	(300)	530,600
<b>Total Fund Balance:</b>	<b>527,300</b>	<b>530,900</b>	<b>(300)</b>	<b>530,600</b>

RECOMMENDED RESOLUTION  
Fiscal Year 2020-21  
2nd Amendment Budget Resolution  
(General Appropriation Act)

2020-21 ADOPTED BUDGET	2020-21 AMENDMENT 1 TOTALS	ADJUSTMENT	2020-21 AMENDMENT 2 TOTALS
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**Production Print Enterprise Fund  
Fund 710**

Net Position July 1, 2020:

Net investments in capital assets	205,300	197,800	-	197,800
Unrestricted net position	1,242,600	1,142,300	-	1,142,300
Net Position	<u>1,447,900</u>	<u>1,340,100</u>	-	<u>1,340,100</u>

*Operating Revenue*

Revenue from Local Sources	2,054,000	1,680,000	(1,300)	1,678,700
Revenue from State Sources	66,600	66,600	(7,100)	59,500
Total:	<u>2,120,600</u>	<u>1,746,600</u>	<u>(8,400)</u>	<u>1,738,200</u>
Amount Available For Appropriation:	<u>3,363,200</u>	<u>2,888,900</u>	<u>(8,400)</u>	<u>2,880,500</u>

Amount To Be Appropriated:

*Fund Operation Expenditures*

Support Services - General Administration 230	1,000	1,000	-	1,000
Support Services - Business 250	1,656,900	1,571,600	(4,100)	1,567,500
Operations and Maintenance 260	217,000	217,000	6,800	223,800
Support Services - Central 280	2,000	2,000	-	2,000
Depreciation 711	200,600	100,000	-	100,000
Contingency Expenditures	1,285,700	997,300	(11,100)	986,200
Total Appropriated:	<u>3,363,200</u>	<u>2,888,900</u>	<u>(8,400)</u>	<u>2,880,500</u>

Net Position June 30, 2021:

Net investments in capital assets	205,300	197,800	-	197,800
Unrestricted net position	1,285,700	997,300	(11,100)	986,200
Net Position	<u>1,491,000</u>	<u>1,195,100</u>	<u>(11,100)</u>	<u>1,184,000</u>

RECOMMENDED RESOLUTION  
Fiscal Year 2020-21  
2nd Amendment Budget Resolution  
(General Appropriation Act)

2020-21 ADOPTED BUDGET	2020-21 AMENDMENT 1 TOTALS	ADJUSTMENT	2020-21 AMENDMENT 2 TOTALS
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**Risk Related Activity Fund  
Fund 810**

Net Position July 1, 2020:	2,053,600	1,983,500	-	1,983,500
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*Operating Revenue*

Incoming Transfers and Other Transactions	9,098,400	9,343,600	60,700	9,404,300
<b>Total:</b>	9,098,400	9,343,600	60,700	9,404,300

Amount Available For Appropriation:	11,152,000	11,327,100	60,700	11,387,800
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Amount To Be Appropriated:

Fund Operation Expenditures	9,094,100	9,472,400	91,100	9,563,500
Contingency Expenditures	2,057,900	1,854,700	(30,400)	1,824,300
<b>Total Appropriated:</b>	11,152,000	11,327,100	60,700	11,387,800

Ending Net Position June 30, 2021:

Claim Fluctuation Reserve:

CFR – Health Care Insurance	100,000	100,000	-	100,000
CFR – Dental Insurance	269,600	220,500	-	220,500
CFR – Vision Insurance	39,200	38,300	-	38,300
CFR – Life Insurance	1,600	1,900	(500)	1,400
CFR – STD/LTD Insurance	11,600	8,700	3,600	12,300
CFR – Workers Compensation Insurance	55,400	34,200	-	34,200
CFR – Unemployment Insurance	50,000	50,000	-	50,000
CFR – General Liability	800	500	200	700
CFR – Errors & Omissions	300	600	(300)	300
CFR – Professional Liability	600,000	600,000	-	600,000
CFR – Cyber Liability	500,000	500,000	-	500,000
CFR – Bldg/Vehicles/Prop-Casualty	4,900	5,100	(400)	4,700
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	40,000	75,000	(25,000)	50,000
Retained Earnings	211,600	47,000	(8,000)	39,000
<b>Net Position, End of Year Total</b>	2,057,900	1,854,700	(30,400)	1,824,300

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 2020-2021 2nd Amendment.