

RECOMMENDED RESOLUTION
Fiscal Year 2020-21
3rd 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 3rd Amendment.

BE IT RESOLVED, that this resolution shall be the Appropriation Act of Oakland Schools for the fiscal year 2020-2021 3rd 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	2020-21 AMENDMENT 2 TOTALS	ADJUSTMENT	2020-21 AMENDMENT 3 TOTALS
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General Education Fund:

Fund 100

Fund balance July 1, 2020:

Non-Spendable (prepaids, inventory and deposits)	26,500	74,800	74,800	-	74,800
Assigned	1,200,000	1,700,000	1,700,000	-	1,700,000
Unassigned	3,916,300	4,304,200	4,304,200	-	4,304,200
Total	5,142,800	6,079,000	6,079,000	-	6,079,000

Operating Revenue

Revenue from Local Sources	15,421,400	14,657,800	14,750,800	(40,200)	14,710,600
Revenue from State Sources	5,862,700	5,823,000	5,733,000	53,500	5,786,500
Incoming Transfers and Other Transactions	699,100	727,400	702,900	(76,700)	626,200
Total	21,983,200	21,208,200	21,186,700	(63,400)	21,123,300

Amount Available to Appropriate:

27,126,000	27,287,200	27,265,700	(63,400)	27,202,300
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Amount To Be Appropriated:

Fund Operation Expenditures

Support Services - Pupil 210	243,700	261,200	263,600	2,100	265,700
Support Services - Instructional Staff 220	7,718,300	7,611,800	7,511,400	203,000	7,714,400
Support Services - General Administration 230	1,744,000	1,721,900	1,717,900	(206,200)	1,511,700
Support Services - Business 250	954,400	921,100	902,700	(62,400)	840,300
Operations and Maintenance 260	862,600	863,100	873,000	(159,300)	713,700
Pupil Transportation 270	256,900	253,200	247,700	(36,700)	211,000
Support Services - Central 280	7,689,500	8,476,000	8,479,400	(1,049,200)	7,430,200
Support Services - Other 290	990,600	973,200	977,400	(153,200)	824,200
Fund Modifications (operating transfers out) 6XX	1,806,400	1,806,400	1,531,400	600,000	2,131,400
Contingency Expenditures	3,933,100	3,424,500	3,786,400	(1,500)	3,784,900
Total Appropriated:	26,199,500	26,312,400	26,290,900	(863,400)	25,427,500

Anticipated Ending Fund balance June 30, 2021:

Non-Spendable (prepaids, inventory and deposits)	26,500	74,800	74,800	-	74,800
Assigned	900,000	900,000	900,000	800,000	1,700,000
Unassigned	3,933,100	3,424,500	3,786,400	(1,500)	3,784,900
Total Fund Balance:	4,859,600	4,399,300	4,761,200	798,500	5,559,700

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

Fund balance July 1, 2020:

Unassigned	-	(315,000)	(315,000)	-	(315,000)
Total	-	(315,000)	(315,000)	-	(315,000)

Operating Revenue

Revenue from Non-Educational Entity	1,304,900	1,845,200	1,740,300	59,200	1,799,500
Revenue from State Sources	25,050,400	28,933,200	30,343,400	955,100	31,298,500
Revenue from Federal Sources	3,493,900	3,840,600	5,345,400	613,600	5,959,000
Total Available to Appropriate:	29,849,200	34,304,000	37,114,100	1,627,900	38,742,000

Amount To Be Appropriated:

Fund Operation Expenditures

Basic Programs - 110	-	-	647,400	168,500	815,900
Added Needs 120	626,700	73,700	461,200	-	461,200
Support Services-Pupil 210	-	781,100	938,100	-	938,100
Support Services - Instructional Staff 220	461,700	9,124,800	9,929,800	451,700	10,381,500
Support Services - General Administration 230	6,606,800	165,900	169,500	409,900	579,400
Support Services - School Administration 240	143,900	7,000	7,000	-	7,000
Support Services - Business 250	16,100	51,400	50,300	-	50,300
Operation and Maintenance 260	45,500	-	114,600	-	114,600
Pupil Transportation Services 270	149,200	1,707,900	1,909,700	-	1,909,700
Support Services - Central 280	981,800	323,800	493,300	582,800	1,076,100
Support Services - Other 290	480,600	-	-	-	-
Community Services-Community Services Direction 310	1,100	350,700	535,400	-	535,400
Community Activities 330	264,900	640,200	526,400	-	526,400
Custody and Care of Children 350	453,500	9,000	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	-	748,600
Payments to Other Public Schools 410	14,500,300	16,267,800	16,050,600	-	16,050,600
Payments to Not for Profit Entities 440	4,002,700	4,248,100	4,429,200	-	4,429,200
Fund Modifications (operating transfers out) 6XX	433,500	119,000	409,000	15,000	424,000
Total Appropriated:	29,849,200	34,619,000	37,429,100	1,627,900	39,057,000

Anticipated Ending Fund balance June 30, 2021:

Unassigned	-	(315,000)	(315,000)	-	(315,000)
Total Fund Balance:	-	(315,000)	(315,000)	-	(315,000)

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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	-	13,800
Restricted Special Education	989,500	6,558,200	6,558,200	-	6,558,200
Restricted (SE center program facility renovation)	10,930,100	10,981,200	10,981,200	-	10,981,200
Total	11,939,000	17,553,200	17,553,200	-	17,553,200

Operating Revenue

Revenue from Local Sources	153,278,900	152,973,900	152,943,900	(67,700)	152,876,200
Revenue from State Sources	6,843,900	6,866,500	6,894,400	151,500	7,045,900
Incoming Transfers and Other Transactions	194,400	194,400	194,400	55,600	250,000
Total	160,317,200	160,034,800	160,032,700	139,400	160,172,100

Amount Available to Appropriate:	172,256,200	177,588,000	177,585,900	139,400	177,725,300
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Amount To Be Appropriated:

Fund Operation Expenditures

Added Needs 120	2,410,000	2,410,000	2,310,000	(1,568,100)	741,900
Support Services - Pupil 210	10,406,600	10,675,100	10,694,900	(914,900)	9,780,000
Support Services - Instructional Staff 220	3,199,700	3,161,400	3,067,200	(363,400)	2,703,800
Support Services - General Administration 230	905,800	895,900	895,500	(108,600)	786,900
Support Services - Business 250	1,226,100	1,204,800	1,202,900	(255,300)	947,600
Operations and Maintenance 260	562,100	565,400	556,200	9,400	565,600
Pupil Transportation 270	87,500	86,600	84,700	(11,500)	73,200
Support Services - Central 280	4,284,500	4,273,300	4,196,400	(165,500)	4,030,900
Support Services - Other 290	381,400	380,400	379,900	(178,000)	201,900
Payments to Other Public Schools 410	136,624,500	142,275,600	142,565,400	3,539,400	146,104,800
Fund Modifications (operating transfers out) 6XX	211,100	211,100	211,100	219,800	430,900
Contingency Expenditures	1,007,400	1,015,000	988,300	(63,900)	924,400
Total Appropriated:	161,306,700	167,154,600	167,152,500	139,400	167,291,900

Anticipated Ending Fund balance June 30, 2021:

Non-Spendable (prepaids, inventory and deposits)	19,400	13,800	13,800	-	13,800
Restricted Special Education	1,007,400	1,015,000	988,300	(63,900)	924,400
Restricted (SE center program facility renovation)	10,930,100	10,419,600	10,419,600	-	10,419,600
Total Fund Balance:	11,956,900	11,448,400	11,421,700	(63,900)	11,357,800

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

Fund balance July 1, 2020:

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

Operating Revenue

Revenue from State Sources	-	-	-	958,400	958,400
Revenue from Federal Sources	51,466,000	55,100,000	55,100,000	(377,400)	54,722,600
Total Available to Appropriate:	51,466,000	55,093,500	55,093,500	581,000	55,674,500

Amount To Be Appropriated:

Fund Operation Expenditures

Support Services - Pupil 210	2,259,000	1,701,400	1,778,500	724,400	2,502,900
Support Services - Instructional Staff 220	614,300	827,900	704,500	(101,300)	603,200
Operations & Maintenance	-	-	2,500	-	2,500
Support Services - Central 280	965,900	1,027,700	1,058,500	(75,000)	983,500
Community Services-Community Activities 330	400	1,000	1,000	-	1,000
Community Services - Non-Public Schools Pupil 370	34,600	35,400	35,400	32,900	68,300
Payments to Other Public Schools 410	47,336,800	51,219,100	51,215,600	-	51,215,600
Fund Modifications (operating transfers out) 6XX	255,000	287,500	304,000	-	304,000
Total Appropriated:	51,466,000	55,100,000	55,100,000	581,000	55,681,000

Anticipated Ending Fund balance June 30, 2021:

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

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**Career Focused Education Fund
Fund 600**

Fund balance July 1, 2020:

Non-Spendable for prepaids, inventory and deposits	16,000	25,200	25,200	-	25,200
Restricted Career Focused Education	5,276,900	7,542,700	7,542,700	-	7,542,700
Total	5,292,900	7,567,900	7,567,900	-	7,567,900

Operating Revenue

Revenue from Local Sources	38,183,800	37,783,600	37,694,300	8,900	37,703,200
Revenue from State Sources	5,208,100	5,163,700	5,139,000	6,400	5,145,400
Incoming Transfers and Other Transactions	123,600	123,600	123,600	3,500	127,100
Total	43,515,500	43,070,900	42,956,900	18,800	42,975,700

Amount Available to Appropriate:	48,808,400	50,638,800	50,524,800	18,800	50,543,600
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Amount To Be Appropriated:

Fund Operation Expenditures

Added Needs 120	17,304,900	17,167,700	17,691,000	(2,333,400)	15,357,600
Support Services - Pupil 210	1,911,300	1,896,300	1,903,400	39,300	1,942,700
Support Services - Instructional Staff 220	3,345,600	3,305,900	2,797,400	(111,700)	2,685,700
Support Services - General Administration 230	942,400	932,500	932,100	(129,700)	802,400
Support Services School Administration 240	2,565,900	2,505,800	2,470,900	(164,900)	2,306,000
Support Services - Business 250	1,454,600	1,454,400	1,450,300	(122,400)	1,327,900
Operations and Maintenance 260	3,916,900	4,140,900	4,040,400	(296,100)	3,744,300
Pupil Transportation 270	124,500	124,500	124,600	(61,300)	63,300
Support Services - Central 280	5,757,500	5,714,900	5,609,000	(256,000)	5,353,000
Support Services - Other 290	218,400	201,900	206,800	(29,600)	177,200
Payments to Other Public Schools 410	3,088,000	3,537,100	3,537,100	-	3,537,100
Fund Modifications (operating transfers out) 6XX	2,919,100	4,319,100	4,319,100	3,346,200	7,665,300
Contingency Expenditures	5,243,300	5,312,600	5,417,500	138,400	5,555,900
Total Appropriated:	48,792,400	50,613,600	50,499,600	18,800	50,518,400

Anticipated Ending Fund balance June 30, 2021:

Non-Spendable for prepaids, inventory and deposits	16,000	25,200	25,200	-	25,200
Restricted Career Focused Education	5,243,300	5,312,600	5,417,500	138,400	5,555,900
Total Fund Balance:	5,259,300	5,337,800	5,442,700	138,400	5,581,100

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

Fund balance July 1, 2020:

Unassigned	-	(192,600)	(192,600)	-	(192,600)
Total	-	(192,600)	(192,600)	-	(192,600)

Operating Revenue

Revenue from Non-Educational Entity	94,600	96,500	206,500	32,300	238,800
Revenue from State Sources	216,600	110,000	410,600	(7,200)	403,400
Revenue from Federal Sources	1,407,300	1,700,600	1,767,900	5,800	1,773,700
Total Available to Appropriate:	1,718,500	1,714,500	2,192,400	30,900	2,223,300

Amount To Be Appropriated:

Fund Operation Expenditures

Basic Program 110	9,100	-	-	-	-
Added Needs 120	366,000	291,000	701,100	(163,500)	537,600
Support Services-Pupil 210	693,000	791,900	865,000	-	865,000
Support Services - Instructional Staff 220	552,300	710,500	705,200	194,400	899,600
Pupil Transportation 270	8,200	12,000	12,000	-	12,000
Support Services-Central 280	86,400	-	101,700	-	101,700
Fund Modifications (operating transfers out) 6XX	3,500	101,700	-	-	-
Total Appropriated:	1,718,500	1,907,100	2,385,000	30,900	2,415,900

Anticipated Ending Fund balance June 30, 2021:

Unassigned	-	(192,600)	(192,600)	-	(192,600)
Total	-	(192,600)	(192,600)	-	(192,600)

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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	-	400
Committed	3,174,800	3,492,600	3,492,600	-	3,492,600
Total	3,175,200	3,493,000	3,493,000	-	3,493,000

Operating Revenue

Revenue from Local Sources	14,381,000	14,305,300	14,424,400	(91,600)	14,332,800
Revenue from State Sources	1,159,600	1,159,600	1,007,700	24,700	1,032,400
Incoming Transfers and Other Transactions	685,800	685,800	410,800	22,100	432,900
Total:	16,226,400	16,150,700	15,842,900	(44,800)	15,798,100

Amount Available For Appropriation:	19,401,600	19,643,700	19,335,900	(44,800)	19,291,100
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Amount To Be Appropriated :

Fund Operation Expenditures

Instruction - Elementary 111	5,300	5,300	4,200	-	4,200
Instruction - Middle School 112	1,035,000	1,831,300	1,771,100	(357,300)	1,413,800
Instruction - High School 113	2,910,400	2,387,300	2,311,800	(216,500)	2,095,300
Support Services - Pupil 210	155,800	46,300	47,600	(600)	47,000
Support Services - General Administration 230	650,400	484,800	460,600	(26,600)	434,000
Support Services School Administration 240	787,700	519,400	520,600	(7,500)	513,100
Support Services - Business 250	1,791,400	1,429,400	1,378,000	(125,700)	1,252,300
Support Services Security 260	-	-	-	17,600	17,600
Support Services - Transportation 270	2,000	-	-	-	-
Support Services - Central 280	8,599,200	8,999,700	8,968,400	124,200	9,092,600
Fund Modifications (operating transfers out) 6XX	758,300	733,800	758,700	16,500	775,200
Contingency Expenditures	2,705,700	3,206,000	3,114,500	-	3,114,500
Total Appropriated:	19,401,200	19,643,300	19,335,500	(575,900)	18,759,600

Anticipated Ending Fund balance June 30, 2021:

Non-Spendable for prepaids, inventory and deposits	400	400	400	-	400
Committed	2,705,700	3,206,000	3,114,500	531,100	3,645,600
Total	2,706,100	3,206,400	3,114,900	531,100	3,646,000

**ONE Cooperative Service Fund
Fund 271**

Fund balance July 1, 2020:

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

Revenue from Local Sources	723,500	87,000	87,000	-	87,000
Incoming Transfers and Other Transactions	1,661,600	1,661,600	1,661,600	350,000	2,011,600
Total:	2,385,100	1,748,600	1,748,600	350,000	2,098,600

Amount Available For Appropriation:	11,883,800	11,738,900	11,738,900	350,000	12,088,900
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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	(137,100)	3,948,900
Support Services - Central 280	350,000	652,100	652,100	(101,300)	550,800
Contingency Expenditures	7,447,800	7,000,800	7,000,800	588,400	7,589,200
Total Appropriated:	11,883,800	11,738,900	11,738,900	350,000	12,088,900

Anticipated Ending Fund balance June 30, 2021:

Committed	7,447,800	7,000,800	7,000,800	588,400	7,589,200
Total Fund Balance:	7,447,800	7,000,800	7,000,800	588,400	7,589,200

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**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	11,575,500	(211,000)		11,364,500
Revenue from State Sources	47,900	47,900	47,700	(600)		47,100
Revenue from Federal Sources	515,000	515,000	541,500	(155,500)		386,000
Total:	13,568,900	13,469,400	12,164,700	(367,100)		11,797,600

Amount Available For Appropriation:	13,568,900	13,469,400	12,164,700	(367,100)		11,797,600
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Amount To Be Appropriated :

Fund Operation Expenditures

Operations and Maintenance 260	31,900	32,400	35,400	(2,300)		33,100
Support Services - Central 280	652,400	650,400	640,100	4,100		644,200
Payments to Other Public Schools 410	12,884,600	12,786,600	11,489,200	(368,900)		11,120,300
Total Appropriated:	13,568,900	13,469,400	12,164,700	(367,100)		11,797,600

Anticipated Ending Fund balance June 30, 2021:

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

**HR/Finance Consortium
Fund 277**

Fund balance July 1, 2020:

Committed	438,800	656,500	656,500	-		656,500
Total	438,800	656,500	656,500	-		656,500

Operating Revenue

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

Amount Available For Appropriation:	1,650,500	1,846,300	1,835,900	-		1,835,900
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Amount To Be Appropriated :

Fund Operation Expenditures

Support Services - Central 280	1,073,100	1,014,500	1,003,200	(16,000)		987,200
Fund Modification - Other Operating Transfers Out 6XX	350,000	353,400	353,400	-		353,400
Contingency Expenditures	227,400	478,400	479,300	16,000		495,300
Total Appropriated:	1,650,500	1,846,300	1,835,900	-		1,835,900

Anticipated Ending Fund balance June 30, 2021:

Committed	227,400	478,400	479,300	16,000		495,300
Total	227,400	478,400	479,300	16,000		495,300

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**School Activities Fund
Fund 290**

Fund balance July 1, 2020:

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

Operating Revenue

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

Amount Available For Appropriation:	450,800	478,200	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	-	180,000
Total Appropriated:	<u>180,000</u>	<u>180,000</u>	<u>180,000</u>	-	<u>180,000</u>

Anticipated Ending Fund balance June 30, 2021:

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

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

Fund balance July 1, 2020:

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

Revenue from Local Sources	60,000	45,000	45,000	-	45,000
Incoming Transfers and Other Transactions	1,400,000	1,400,000	2,800,000	1,400,000	4,200,000
Total:	<u>1,460,000</u>	<u>1,445,000</u>	<u>2,845,000</u>	<u>1,400,000</u>	<u>4,245,000</u>

Amount Available For Appropriation:	5,086,100	5,090,400	6,490,400	1,400,000	7,890,400
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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	-	2,093,200
Contingency Expenditures	2,992,900	2,997,200	4,397,200	1,400,000	5,797,200
Total Appropriated:	<u>5,086,100</u>	<u>5,090,400</u>	<u>6,490,400</u>	<u>1,400,000</u>	<u>7,890,400</u>

Anticipated Ending Fund balance June 30, 2021:

Restricted	2,992,900	2,997,200	4,397,200	1,400,000	5,797,200
Total Fund Balance:	<u>2,992,900</u>	<u>2,997,200</u>	<u>4,397,200</u>	<u>1,400,000</u>	<u>5,797,200</u>

RECOMMENDED RESOLUTION
Fiscal Year 2020-21
3rd Amendment Budget Resolution
(General Appropriation Act)

	2020-21 ADOPTED BUDGET	2020-21 AMENDMENT 1 TOTALS	2020-21 AMENDMENT 2 TOTALS	ADJUSTMENT	2020-21 AMENDMENT 3 TOTALS
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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	-	3,642,800
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Operating Revenue

Revenue from Local Sources	50,000	5,000	5,000	-	5,000
Total:	50,000	5,000	5,000	-	5,000

Amount Available For Appropriation:	3,677,900	3,647,800	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	-	2,500
Fund Modifications (operating transfers out) 6XX	800,000	800,000	800,000	-	800,000
Contingency Expenditures	2,875,400	2,845,300	2,845,300	-	2,845,300
Total Appropriated:	3,677,900	3,647,800	3,647,800	-	3,647,800

Anticipated Ending Fund balance June 30, 2021:

Restricted	2,875,400	2,845,300	2,845,300	-	2,845,300
Total Fund Balance:	2,875,400	2,845,300	2,845,300	-	2,845,300

Debt Service Fund – QSCB Construction Reserve Fund Fund 314

Fund balance July 1, 2020:

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

Revenue from Federal Sources	750,000	750,000	760,200	(2,600)	757,600
Incoming Transfers and Other Transactions	801,000	801,000	801,000	-	801,000
Total:	1,551,000	1,551,000	1,561,200	(2,600)	1,558,600

Amount Available For Appropriation:	10,388,400	11,334,600	11,344,800	(2,600)	11,342,200
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Amount To Be Appropriated:

Fund Operation Expenditures

Debt Service - Long Term 511	927,500	927,500	927,500	-	927,500
Contingency Expenditures	9,460,900	10,407,100	10,417,300	(2,600)	10,414,700
Total Appropriated:	10,388,400	11,334,600	11,344,800	(2,600)	11,342,200

Anticipated Ending Fund balance June 30, 2021:

Restricted	9,460,900	10,407,100	10,417,300	(2,600)	10,414,700
Total Fund Balance:	9,460,900	10,407,100	10,417,300	(2,600)	10,414,700

RECOMMENDED RESOLUTION
Fiscal Year 2020-21
3rd Amendment Budget Resolution
(General Appropriation Act)

2020-21 ADOPTED BUDGET	2020-21 AMENDMENT 1 TOTALS	2020-21 AMENDMENT 2 TOTALS	ADJUSTMENT	2020-21 AMENDMENT 3 TOTALS
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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	-	9,400
Committed	6,411,500	7,740,100	7,740,100	-	7,740,100
Total	6,430,300	7,749,500	7,749,500	-	7,749,500

Operating Revenue

Revenue from Local Sources	90,000	8,000	8,000	-	8,000
Incoming Transfers and Other Transactions	1,500,000	1,500,000	1,500,000	1,500,000	3,000,000
Total:	1,590,000	1,508,000	1,508,000	1,500,000	3,008,000

Amount Available For Appropriation: 8,020,300 9,257,500 9,257,500 1,500,000 10,757,500

Amount To Be Appropriated:

Fund Operation Expenditures

Support Services - Central 280	10,000	10,000	10,000	-	10,000
Facilities Acquisition 450	2,725,500	3,572,700	3,572,700	(655,100)	2,917,600
Contingency Expenditures	5,266,000	5,665,400	5,665,400	2,155,100	7,820,500
Total Appropriated:	8,001,500	9,248,100	9,248,100	1,500,000	10,748,100

Anticipated Ending Fund balance June 30, 2021:

Non-Spendable for prepaids, inventory and deposits	18,800	9,400	9,400	-	9,400
Committed	5,266,000	5,665,400	5,665,400	2,155,100	7,820,500
Total Fund Balance:	5,284,800	5,674,800	5,674,800	2,155,100	7,829,900

**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	-	15,500
Committed	9,044,300	9,194,900	9,194,900	-	9,194,900
Total	9,075,400	9,210,400	9,210,400	-	9,210,400

Operating Revenue

Revenue from Local Sources	72,000	11,000	11,000	-	11,000
Incoming Transfers and Other Transactions	800,000	800,000	800,000	916,000	1,716,000
Total:	872,000	811,000	811,000	916,000	1,727,000

Amount Available For Appropriation: 9,947,400 10,021,400 10,021,400 916,000 10,937,400

Amount To Be Appropriated:

Fund Operation Expenditures

Support Services - Central 280	451,600	451,600	451,600	(115,400)	336,200
Facilities Improvements 45x	1,019,400	1,433,900	1,433,900	(398,100)	1,035,800
Contingency Expenditures	8,445,300	8,120,400	8,120,400	1,429,500	9,549,900
Total Appropriated:	9,916,300	10,005,900	10,005,900	916,000	10,921,900

Anticipated Ending Fund balance June 30, 2021:

Non-Spendable for prepaids, inventory and deposits	31,100	15,500	15,500	-	15,500
Committed	8,445,300	8,120,400	8,120,400	1,429,500	9,549,900
Total Fund Balance:	8,476,400	8,135,900	8,135,900	1,429,500	9,565,400

RECOMMENDED RESOLUTION
Fiscal Year 2020-21
3rd Amendment Budget Resolution
(General Appropriation Act)

2020-21 ADOPTED BUDGET	2020-21 AMENDMENT 1 TOTALS	2020-21 AMENDMENT 2 TOTALS	ADJUSTMENT	2020-21 AMENDMENT 3 TOTALS
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**Career Connections Facility Capital Projects Fund
Fund 409**

Fund balance July 1, 2020:

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

Revenue from Local Sources	5,800	500	200	-	200
Total:	5,800	500	200	-	200

Amount Available For Appropriation:	532,300	535,900	535,600	-	535,600
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Amount To Be Appropriated:

Fund Operation Expenditures

Facilities Improvements 45x	5,000	5,000	5,000	-	5,000
Contingency Expenditures	527,300	530,900	530,600	-	530,600
Total Appropriated:	532,300	535,900	535,600	-	535,600

Anticipated Ending Fund balance June 30, 2021:

Restricted	527,300	530,900	530,600	-	530,600
Total Fund Balance:	527,300	530,900	530,600	-	530,600

**Production Print Enterprise Fund
Fund 710**

Net Position July 1, 2020:

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

Operating Revenue

Revenue from Local Sources	2,054,000	1,680,000	1,678,700	(177,600)	1,501,100
Revenue from State Sources	66,600	66,600	59,500	1,200	60,700
Total:	2,120,600	1,746,600	1,738,200	(176,400)	1,561,800

Amount Available For Appropriation:	3,363,200	2,888,900	2,880,500	(176,400)	2,704,100
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Amount To Be Appropriated:

Fund Operation Expenditures

Support Services - General Administration 230	1,000	1,000	1,000	(1,000)	-
Support Services - Business 250	1,656,900	1,571,600	1,567,500	(27,300)	1,540,200
Operations and Maintenance 260	217,000	217,000	223,800	(27,500)	196,300
Support Services - Central 280	2,000	2,000	2,000	-	2,000
Depreciation 711	200,600	100,000	100,000	(25,000)	75,000
Contingency Expenditures	1,285,700	997,300	986,200	(95,600)	890,600
Total Appropriated:	3,363,200	2,888,900	2,880,500	(176,400)	2,704,100

Net Position June 30, 2021:

Net investments in capital assets	205,300	197,800	197,800	-	197,800
Unrestricted net position	1,285,700	997,300	986,200	(95,600)	890,600
Net Position	1,491,000	1,195,100	1,184,000	(95,600)	1,088,400

RECOMMENDED RESOLUTION
Fiscal Year 2020-21
3rd Amendment Budget Resolution
(General Appropriation Act)

	2020-21 ADOPTED BUDGET	2020-21 AMENDMENT 1 TOTALS	2020-21 AMENDMENT 2 TOTALS	ADJUSTMENT	2020-21 AMENDMENT 3 TOTALS
Risk Related Activity Fund					
Fund 810					
Net Position July 1, 2020:	2,053,600	1,983,500	1,983,500	-	1,983,500
<i>Operating Revenue</i>					
Incoming Transfers and Other Transactions	9,098,400	9,343,600	9,404,300	(260,600)	9,143,700
Total:	<u>9,098,400</u>	<u>9,343,600</u>	<u>9,404,300</u>	<u>(260,600)</u>	<u>9,143,700</u>
 Amount Available For Appropriation:	 11,152,000	 11,327,100	 11,387,800	 (260,600)	 11,127,200
 Amount To Be Appropriated:					
Fund Operation Expenditures	9,094,100	9,472,400	9,563,500	(281,000)	9,282,500
Contingency Expenditures	2,057,900	1,854,700	1,824,300	20,400	1,844,700
Total Appropriated:	<u>11,152,000</u>	<u>11,327,100</u>	<u>11,387,800</u>	<u>(260,600)</u>	<u>11,127,200</u>
 Ending Net Position June 30, 2021:					
Claim Fluctuation Reserve:					
CFR – Health Care Insurance	100,000	100,000	100,000	-	100,000
CFR – Dental Insurance	269,600	220,500	220,500	-	220,500
CFR – Vision Insurance	39,200	38,300	38,300	(8,700)	29,600
CFR – Life Insurance	1,600	1,900	1,400	-	1,400
CFR – STD/LTD Insurance	11,600	8,700	12,300	-	12,300
CFR – Workers Compensation Insurance	55,400	34,200	34,200	-	34,200
CFR – Unemployment Insurance	50,000	50,000	50,000	-	50,000
CFR – General Liability	800	500	700	-	700
CFR – Errors & Omissions	300	600	300	-	300
CFR – Professional Liability	600,000	600,000	600,000	-	600,000
CFR – Cyber Liability	500,000	500,000	500,000	-	500,000
CFR – Bldg/Vehicles/Prop-Casualty	4,900	5,100	4,700	-	4,700
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	40,000	75,000	50,000	-	50,000
Retained Earnings	211,600	47,000	39,000	29,100	68,100
Net Position, End of Year Total	<u>2,057,900</u>	<u>1,854,700</u>	<u>1,824,300</u>	<u>20,400</u>	<u>1,844,700</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 2020-2021 3rd Amendment.