

RECOMMENDED RESOLUTION  
Fiscal Year 2021-22  
Amendment 2 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 2021-22 2nd Amendment.

BE IT RESOLVED, that this resolution shall be the Appropriation Act of Oakland Schools for the fiscal year 2021-22 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 2021-22 2nd Amendment is as follows:

	2021-22 ADOPTED BUDGET	2021-22 AMENDMENT 1 TOTALS	ADJUSTMENT	2021-22 AMENDMENT 2 TOTALS
<b>General Education Fund:</b>				
<b>Fund 100</b>				
Fund balance July 1, 2021:				
Non-Spendable (prepaids, inventory and deposits)	74,800	14,300	-	14,300
Assigned	900,000	1,700,000	-	1,700,000
Unassigned	3,786,400	5,250,000	-	5,250,000
<b>Total</b>	<b>4,761,200</b>	<b>6,964,300</b>	<b>-</b>	<b>6,964,300</b>
<i>Operating Revenue</i>				
Revenue from Local Sources	14,785,800	14,887,600	64,100	14,951,700
Revenue from State Sources	5,790,900	5,946,900	189,600	6,136,500
Incoming Transfers and Other Transactions	709,800	770,900	-	770,900
<b>Total</b>	<b>21,286,500</b>	<b>21,605,400</b>	<b>253,700</b>	<b>21,859,100</b>
Amount Available to Appropriate:	26,047,700	28,569,700	253,700	28,823,400
Amount To Be Appropriated:				
<i>Fund Operation Expenditures</i>				
Support Services - Pupil 210	259,900	196,300	14,500	210,800
Support Services - Instructional Staff 220	8,922,400	8,674,300	(353,300)	8,321,000
Support Services - General Administration 230	1,734,100	1,754,500	(55,900)	1,698,600
Support Services - Business 250	986,300	1,015,800	432,300	1,448,100
Operations and Maintenance 260	872,400	877,000	(8,200)	868,800
Pupil Transportation 270	346,300	324,700	(54,500)	270,200
Support Services - Central 280	8,445,000	8,574,700	(365,000)	8,209,700
Support Services - Other 290	964,600	1,048,200	(34,400)	1,013,800
Facilities Improvements 45x	-	-	85,000	85,000
Fund Modifications (operating transfers out) 6XX	975,900	838,400	600,000	1,438,400
Contingency Expenditures	2,466,000	5,251,500	(441,800)	4,809,700
<b>Total Appropriated:</b>	<b>25,972,900</b>	<b>28,555,400</b>	<b>(181,300)</b>	<b>28,374,100</b>
Anticipated Ending Fund balance June 30, 2022:				
Non-Spendable (prepaids, inventory and deposits)	74,800	14,300	-	14,300
Assigned	-	-	435,000	435,000
Unassigned	2,466,000	5,251,500	(441,800)	4,809,700
<b>Total Fund Balance:</b>	<b>2,540,800</b>	<b>5,265,800</b>	<b>(6,800)</b>	<b>5,259,000</b>

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

2021-22 ADOPTED BUDGET	2021-22 AMENDMENT 1 TOTALS	ADJUSTMENT	2021-22 AMENDMENT 2 TOTALS
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Fund balance July 1, 2021:

Unassigned	-	(393,200)	-	(393,200)
Non-Spendable for prepaids, inventory and deposits	-	2,200	-	2,200
<b>Total</b>	<b>-</b>	<b>(391,000)</b>	<b>-</b>	<b>(391,000)</b>

*Operating Revenue*

Revenue from Non-Educational Entity	961,400	1,142,900	403,100	1,546,000
Revenue from State Sources	29,236,900	39,832,900	1,655,100	41,488,000
Revenue from Federal Sources	4,156,300	6,095,000	2,584,800	8,679,800
<b>Total Available to Appropriate:</b>	<b>34,354,600</b>	<b>47,070,800</b>	<b>4,643,000</b>	<b>51,713,800</b>

Amount To Be Appropriated:

*Fund Operation Expenditures*

Continuing Ed 110	748,900	1,296,000	6,000	1,302,000
Added Needs 120	423,300	243,000	(80,000)	163,000
Support Services-Pupil 210	1,275,600	1,475,200	2,529,700	4,004,900
Support Services - Instructional Staff 220	7,996,200	9,773,800	705,100	10,478,900
Support Services - General Administration 230	155,600	175,200	(44,200)	131,000
Support Services - School Administration 240	6,400	12,900	(4,900)	8,000
Support Services - Business 250	46,200	52,200	9,800	62,000
Operation and Maintenance 260	105,200	105,200	(105,200)	-
Pupil Transportation Services 270	1,752,800	1,757,100	(252,000)	1,505,100
Support Services - Central 280	987,700	490,000	127,000	617,000
Support Services - Other 290	-	69,700	(17,900)	51,800
Community Services-Community Services Direction 310	491,400	514,000	59,100	573,100
Community Activities 330	483,300	501,800	3,200	505,000
Custody and Care of Children 350	8,300	12,000	(9,000)	3,000
Community Services - Other Community Services 390	687,100	718,100	369,900	1,088,000
Payments to Other Public Schools 410	14,732,100	23,580,000	1,413,000	24,993,000
Payments to Not for Profit Entities 440	4,065,400	5,905,500	(77,500)	5,828,000
Fund Modifications (operating transfers out) 6XX	389,100	389,100	10,900	400,000
<b>Total Appropriated:</b>	<b>34,354,600</b>	<b>47,070,800</b>	<b>4,643,000</b>	<b>51,713,800</b>

Anticipated Ending Fund balance June 30, 2022:

Unassigned	-	(393,200)	-	(393,200)
Non-Spendable for prepaids, inventory and deposits	-	2,200	-	2,200
<b>Total Fund Balance:</b>	<b>-</b>	<b>(391,000)</b>	<b>-</b>	<b>(391,000)</b>

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

Fund balance July 1, 2021:

	2021-22 ADOPTED BUDGET	2021-22 AMENDMENT 1 TOTALS	ADJUSTMENT	2021-22 AMENDMENT 2 TOTALS
Non-Spendable (prepaids, inventory and deposits)	13,800	27,000	-	27,000
Restricted Special Education	988,300	6,290,900	-	6,290,900
Restricted (SE center program facility renovation)	10,419,600	10,419,600	-	10,419,600
<b>Total</b>	<b>11,421,700</b>	<b>16,737,500</b>	<b>-</b>	<b>16,737,500</b>

*Operating Revenue*

Revenue from Local Sources	157,088,700	157,578,400	(29,600)	157,548,800
Revenue from State Sources	6,948,900	7,151,100	470,700	7,621,800
Incoming Transfers and Other Transactions	230,000	263,000	-	263,000
<b>Total</b>	<b>164,267,600</b>	<b>164,992,500</b>	<b>441,100</b>	<b>165,433,600</b>

Amount Available to appropriate:	175,689,300	181,730,000	441,100	182,171,100
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Amount To Be Appropriated:

*Fund Operation Expenditures*

Added Needs 120	2,410,000	1,500,000	-	1,500,000
Support Services - Pupil 210	10,744,500	10,557,600	162,200	10,719,800
Support Services - Instructional Staff 220	2,986,300	3,118,100	(162,200)	2,955,900
Support Services - General Administration 230	898,600	909,400	(29,400)	880,000
Support Services - Business 250	1,280,700	1,307,800	(31,500)	1,276,300
Operations and Maintenance 260	549,400	551,700	14,000	565,700
Pupil Transportation 270	115,100	107,000	(16,600)	90,400
Support Services - Central 280	4,310,300	4,402,500	(126,900)	4,275,600
Support Services - Other 290	366,100	368,600	(16,400)	352,200
Payments to Other Public Schools 410	140,386,800	147,233,000	557,500	147,790,500
Fund Modifications (operating transfers out) 6XX	211,100	211,100	96,000	307,100
Contingency Expenditures	997,000	1,016,600	-	1,016,600
<b>Total Appropriated:</b>	<b>165,255,900</b>	<b>171,283,400</b>	<b>446,700</b>	<b>171,730,100</b>

Anticipated Ending Fund balance June 30, 2022:

Non-Spendable (prepaids, inventory and deposits)	13,800	27,000	-	27,000
Restricted Special Education	997,000	1,016,600	(5,600)	1,011,000
Restricted (SE center program facility renovation)	10,419,600	10,419,600	-	10,419,600
<b>Total Fund Balance:</b>	<b>11,430,400</b>	<b>11,463,200</b>	<b>(5,600)</b>	<b>11,457,600</b>

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

	2021-22 ADOPTED BUDGET	2021-22 AMENDMENT 1 TOTALS	ADJUSTMENT	2021-22 AMENDMENT 2 TOTALS
<b>Fund balance July 1, 2021:</b>				
Unassigned	-	(36,800)	-	(36,800)
Total	-	(36,800)	-	(36,800)
<b>Operating Revenue</b>				
Revenue from State Sources	698,000	1,444,700	200,000	1,644,700
Revenue from Federal Sources	55,051,000	64,697,800	1,438,300	66,136,100
Total Available to Appropriate:	55,749,000	66,142,500	1,638,300	67,780,800
<b>Amount To Be Appropriated:</b>				
<i>Fund Operation Expenditures</i>				
Support Services - Pupil 210	1,520,700	3,395,200	(18,200)	3,377,000
Support Services - Instructional Staff 220	1,034,300	983,300	63,600	1,046,900
Operation and Maintenance	2,500	2,300	1,300	3,600
Support Services - Central 280	995,100	1,238,400	112,100	1,350,500
Community Services-Community Activities 330	1,000	1,000	-	1,000
Community Services - Non-Public Schools Pupil 370	69,100	-	35,500	35,500
Payments to Other Public Schools 410	51,818,700	60,196,100	1,393,900	61,590,000
Fund Modifications (operating transfers out) 6XX	307,600	326,200	50,100	376,300
Total Appropriated:	55,749,000	66,142,500	1,638,300	67,780,800
<b>Anticipated Ending Fund balance June 30, 2022:</b>				
Unassigned	-	(36,800)	-	(36,800)
Total Fund Balance:	-	(36,800)	-	(36,800)

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**Career Focused Education Fund  
Fund 600**

Fund balance July 1, 2021:

	2021-22 ADOPTED BUDGET	2021-22 AMENDMENT 1 TOTALS	ADJUSTMENT	2021-22 AMENDMENT 2 TOTALS
Non-Spendable for prepaids, inventory and deposits	25,200	10,600	-	10,600
Restricted Career Focused Education	5,417,500	8,143,600	-	8,143,600
<b>Total</b>	<b>5,442,700</b>	<b>8,154,200</b>	<b>-</b>	<b>8,154,200</b>

*Operating Revenue*

Revenue from Local Sources	38,754,100	38,869,900	26,100	38,896,000
Revenue from State Sources	4,874,500	4,874,200	926,100	5,800,300
Incoming Transfers and Other Transactions	126,900	126,900	-	126,900
<b>Total</b>	<b>43,755,500</b>	<b>43,871,000</b>	<b>952,200</b>	<b>44,823,200</b>

Amount Available to Appropriate:	49,198,200	52,025,200	952,200	52,977,400
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Amount To Be Appropriated:

*Fund Operation Expenditures*

Added Needs 120	17,707,000	17,852,300	(214,400)	17,637,900
Support Services - Pupil 210	1,966,700	1,990,300	49,700	2,040,000
Support Services - Instructional Staff 220	3,131,900	2,747,600	142,900	2,890,500
Support Services - General Administration 230	939,400	1,070,500	(16,600)	1,053,900
Support Services School Administration 240	2,482,200	2,547,100	(76,900)	2,470,200
Support Services - Business 250	1,530,200	1,580,800	(45,300)	1,535,500
Operations and Maintenance 260	3,943,300	3,985,300	(124,700)	3,860,600
Pupil Transportation 270	126,500	126,300	3,300	129,600
Support Services - Central 280	5,750,500	5,876,700	(352,000)	5,524,700
Support Services - Other 290	207,600	210,100	(16,400)	193,700
Payments to Other Public Schools 410	3,088,000	3,794,400	-	3,794,400
Fund Modifications (operating transfers out) 6XX	4,327,100	4,327,100	1,704,000	6,031,100
Contingency Expenditures	3,972,600	5,906,100	(101,400)	5,804,700
<b>Total Appropriated:</b>	<b>49,173,000</b>	<b>52,014,600</b>	<b>952,200</b>	<b>52,966,800</b>

Anticipated Ending Fund balance June 30, 2022:

Non-Spendable for prepaids, inventory and deposits	25,200	10,600	-	10,600
Restricted Career Focused Education	3,972,600	5,906,100	(101,400)	5,804,700
<b>Total Fund Balance:</b>	<b>3,997,800</b>	<b>5,916,700</b>	<b>(101,400)</b>	<b>5,815,300</b>

RECOMMENDED RESOLUTION  
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 (General Appropriation Act)

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

	2021-22 ADOPTED BUDGET	2021-22 AMENDMENT 1 TOTALS	ADJUSTMENT	2021-22 AMENDMENT 2 TOTALS
<b>Fund balance July 1, 2021:</b>				
Unassigned	-	(600)	-	(600)
Total	-	(600)	-	(600)
<i>Operating Revenue</i>				
Revenue from Non-Educational Entity	-	119,300	246,600	365,900
Revenue from State Sources	253,000	42,700	50,000	92,700
Revenue from Federal Sources	1,694,800	2,151,000	-	2,151,000
Total Available to Appropriate:	1,947,800	2,313,000	296,600	2,609,600
<b>Amount To Be Appropriated:</b>				
<i>Fund Operation Expenditures</i>				
Added Needs 120	616,700	547,100	29,100	576,200
Support Services-Pupil 210	623,300	865,000	220,000	1,085,000
Support Services - Instructional Staff 220	625,900	819,000	(17,900)	801,100
Pupil Transportation 270	8,600	8,600	26,300	34,900
Support Services-Central 280	73,300	73,300	39,100	112,400
Total Appropriated:	1,947,800	2,313,000	296,600	2,609,600
<b>Anticipated Ending Fund balance June 30, 2022:</b>				
Unassigned	-	(600)	-	(600)
Total	-	(600)	-	(600)

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

Fund balance July 1, 2021:

Non-Spendable for prepaids, inventory and deposits  
Committed  
Total

	2021-22 ADOPTED BUDGET	2021-22 AMENDMENT 1 TOTALS	ADJUSTMENT	2021-22 AMENDMENT 2 TOTALS
	400	200	-	200
	3,114,500	4,605,400	-	4,605,400
	<u>3,114,900</u>	<u>4,605,600</u>	<u>-</u>	<u>4,605,600</u>

*Operating Revenue*

Revenue from Local Sources  
Revenue from State Sources  
Incoming Transfers and Other Transactions  
Total:

	14,473,300	18,158,100	(2,490,000)	15,668,100
	1,042,400	1,102,700	155,800	1,258,500
	650,500	516,900	20,100	537,000
	<u>16,166,200</u>	<u>19,777,700</u>	<u>(2,314,100)</u>	<u>17,463,600</u>

Amount Available For Appropriation:

19,281,100      24,383,300      (2,314,100)      22,069,200

Amount To Be Appropriated :

*Fund Operation Expenditures*

Instruction - Elementary 111  
Instruction - Middle School 112  
Instruction - High School 113  
Support Services - Pupil 210  
Support Services - General Administration 230  
Support Services School Administration 240  
Support Services - Business 250  
Support Services Security 260  
Support Services - Central 280  
Fund Modifications (operating transfers out) 6XX  
Contingency Expenditures  
Total Appropriated:

	5,800	69,200	-	69,200
	1,420,100	2,870,900	(161,100)	2,709,800
	2,125,500	2,258,800	(5,700)	2,253,100
	46,900	47,700	2,000	49,700
	449,900	455,100	10,500	465,600
	533,400	590,700	(30,500)	560,200
	1,266,700	1,281,400	(195,900)	1,085,500
	19,000	19,000	-	19,000
	9,940,200	10,463,900	(88,800)	10,375,100
	316,200	366,300	-	366,300
	3,157,000	5,960,100	(1,844,600)	4,115,500
	<u>19,280,700</u>	<u>24,383,100</u>	<u>(2,314,100)</u>	<u>22,069,000</u>

Anticipated Ending Fund balance June 30, 2022:

Non-Spendable for prepaids, inventory and deposits  
Committed  
Total

	400	200	-	200
	3,157,000	5,960,100	(1,844,600)	4,115,500
	<u>3,157,400</u>	<u>5,960,300</u>	<u>(1,844,600)</u>	<u>4,115,700</u>

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	2021-22 ADOPTED BUDGET	2021-22 AMENDMENT 1 TOTALS	ADJUSTMENT	2021-22 AMENDMENT 2 TOTALS
<b>ONE Cooperative Service Fund</b>				
<b>Fund 271</b>				
Fund balance July 1, 2021:				
Non-Spendable for prepaids, inventory and deposits	-	249,300	-	249,300
Committed	7,000,800	8,502,100	-	8,502,100
Total	7,000,800	8,751,400	-	8,751,400
<i>Operating Revenue</i>				
Revenue from Local Sources	621,700	621,700	(11,900)	609,800
Incoming Transfers and Other Transactions	675,300	675,300	401,300	1,076,600
Total:	1,297,000	1,297,000	389,400	1,686,400
Amount Available For Appropriation:	8,297,800	10,048,400	389,400	10,437,800
Amount To Be Appropriated :				
<i>Fund Operation Expenditures</i>				
Support Services - Instructional Staff 220	267,000	913,300	(801,300)	112,000
Support Services - General Administration 230	5,000	5,000	-	5,000
Support Services - Central 280	300,000	369,500	-	369,500
Contingency Expenditures	7,725,800	8,511,300	1,190,700	9,702,000
Total Appropriated:	8,297,800	9,799,100	389,400	10,188,500
Anticipated Ending Fund balance June 30, 2022:				
Non-Spendable for prepaids, inventory and deposits	-	249,300	-	249,300
Committed	7,725,800	8,511,300	1,190,700	9,702,000
Total Fund Balance:	7,725,800	8,760,600	1,190,700	9,951,300
<b>Medicaid Fund</b>				
<b>Fund 273</b>				
Fund balance July 1, 2021:				
Non-Spendable for prepaids, inventory and deposits	-	3,100	-	3,100
<i>Operating Revenue</i>				
Revenue from Local Sources	10,542,500	10,542,500	17,800	10,560,300
Revenue from State Sources	49,300	49,300	4,800	54,100
Revenue from Federal Sources	541,500	541,500	-	541,500
Total:	11,133,300	11,133,300	22,600	11,155,900
Amount Available For Appropriation:	11,133,300	11,136,400	22,600	11,159,000
Amount To Be Appropriated :				
<i>Fund Operation Expenditures</i>				
Operations and Maintenance 260	35,400	35,400	-	35,400
Support Services - Central 280	643,000	650,600	1,400	652,000
Payments to Other Public Schools 410	10,454,900	10,447,300	21,200	10,468,500
Total Appropriated:	11,133,300	11,133,300	22,600	11,155,900
Anticipated Ending Fund balance June 30, 2022:				
Non-Spendable for prepaids, inventory and deposits	-	3,100	-	3,100
Total Fund Balance:	-	3,100	-	3,100



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**HR/Finance Consortium  
Fund 277**

Fund balance July 1, 2021:

	2021-22 ADOPTED BUDGET	2021-22 AMENDMENT 1 TOTALS	ADJUSTMENT	2021-22 AMENDMENT 2 TOTALS
Committed	479,300	518,100	-	518,100
Total	<u>479,300</u>	<u>518,100</u>	<u>-</u>	<u>518,100</u>

*Operating Revenue*

Revenue from Local Sources	1,097,900	1,089,300	(7,200)	1,082,100
Revenue from State Sources	76,400	76,400	9,500	85,900
Incoming Transfers and Other Transactions	50,000	50,000	-	50,000
Total:	<u>1,224,300</u>	<u>1,215,700</u>	<u>2,300</u>	<u>1,218,000</u>

Amount Available For Appropriation:

1,703,600	1,733,800	2,300	1,736,100
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Amount To Be Appropriated :

*Fund Operation Expenditures*

Support Services - General Administration 230	-	-	9,100	9,100
Support Services - Central 280	1,042,600	1,102,600	7,600	1,110,200
Fund Modification - Other Operating Transfers Out 6XX	353,400	353,400	-	353,400
Contingency Expenditures	307,600	277,800	(14,400)	263,400
Total Appropriated:	<u>1,703,600</u>	<u>1,733,800</u>	<u>2,300</u>	<u>1,736,100</u>

Anticipated Ending Fund balance June 30, 2022:

Committed	307,600	277,800	(14,400)	263,400
Total	<u>307,600</u>	<u>277,800</u>	<u>(14,400)</u>	<u>263,400</u>

**School Activities Fund  
Fund 290**

Fund balance July 1, 2021:

Committed	298,200	303,400	-	303,400
Total	<u>298,200</u>	<u>303,400</u>	<u>-</u>	<u>303,400</u>

*Operating Revenue*

Revenue from Local Sources	180,000	180,000	-	180,000
Incoming Transfers and Other Transactions	-	-	-	-
Total:	<u>180,000</u>	<u>180,000</u>	<u>-</u>	<u>180,000</u>

Amount Available For Appropriation:

478,200	483,400	-	483,400
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Amount To Be Appropriated :

*Fund Operation Expenditures*

Other School Activity Expenditures 296	180,000	180,000	-	180,000
Contingency Expenditures	298,200	303,400	-	303,400
Total Appropriated:	<u>478,200</u>	<u>483,400</u>	<u>-</u>	<u>483,400</u>

Anticipated Ending Fund balance June 30, 2022:

Committed	298,200	303,400	-	303,400
Total	<u>298,200</u>	<u>303,400</u>	<u>-</u>	<u>303,400</u>

RECOMMENDED RESOLUTION  
Fiscal Year 2021-22  
Amendment 2 Budget Resolution  
(General Appropriation Act)

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

Fund balance July 1, 2021:

	2021-22 ADOPTED BUDGET	2021-22 AMENDMENT 1 TOTALS	ADJUSTMENT	2021-22 AMENDMENT 2 TOTALS
Restricted	4,397,200	5,770,700	-	5,770,700

*Operating Revenue*

Revenue from Local Sources	47,000	47,000	(24,000)	23,000
Incoming Transfers and Other Transactions	1,800,000	1,800,000	800,000	2,600,000
<b>Total:</b>	<b>1,847,000</b>	<b>1,847,000</b>	<b>776,000</b>	<b>2,623,000</b>

Amount Available For Appropriation:

	6,244,200	7,617,700	776,000	8,393,700
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Amount To Be Appropriated:

*Fund Operation Expenditures*

Debt Service - Long Term 511	2,096,900	2,096,900	-	2,096,900
Contingency Expenditures	4,147,300	5,520,800	776,000	6,296,800
<b>Total Appropriated:</b>	<b>6,244,200</b>	<b>7,617,700</b>	<b>776,000</b>	<b>8,393,700</b>

Anticipated Ending Fund balance June 30, 2022:

Restricted	4,147,300	5,520,800	776,000	6,296,800
<b>Total Fund Balance:</b>	<b>4,147,300</b>	<b>5,520,800</b>	<b>776,000</b>	<b>6,296,800</b>

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

Fund balance July 1, 2021:

Restricted	2,845,300	2,843,600	-	2,843,600
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*Operating Revenue*

Revenue from Local Sources	5,500	5,500	(3,500)	2,000
<b>Total:</b>	<b>5,500</b>	<b>5,500</b>	<b>(3,500)</b>	<b>2,000</b>

Amount Available For Appropriation:

	2,850,800	2,849,100	(3,500)	2,845,600
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Amount To Be Appropriated:

*Fund Operation Expenditures*

Debt Service - Long Term 511	2,500	2,500	-	2,500
Fund Modifications (operating transfers out) 6XX	810,000	810,000	-	810,000
Contingency Expenditures	2,038,300	2,036,600	(3,500)	2,033,100
<b>Total Appropriated:</b>	<b>2,850,800</b>	<b>2,849,100</b>	<b>(3,500)</b>	<b>2,845,600</b>

Anticipated Ending Fund balance June 30, 2022:

Restricted	2,038,300	2,036,600	(3,500)	2,033,100
<b>Total Fund Balance:</b>	<b>2,038,300</b>	<b>2,036,600</b>	<b>(3,500)</b>	<b>2,033,100</b>

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(General Appropriation Act)

2021-22 ADOPTED BUDGET	2021-22 AMENDMENT 1 TOTALS	ADJUSTMENT	2021-22 AMENDMENT 2 TOTALS
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**Debt Service Fund – QSCB Construction Reserve Fund  
Fund 314**

Fund balance July 1, 2021:

Restricted	10,417,300	10,335,600	-	10,335,600
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*Operating Revenue*

Revenue from Local Sources	2,000	2,000	(1,000)	1,000
Revenue from Federal Sources	760,200	760,200	-	760,200
Incoming Transfers and Other Transactions	810,000	810,000	-	810,000
<b>Total:</b>	<u>1,572,200</u>	<u>1,572,200</u>	<u>(1,000)</u>	<u>1,571,200</u>

Amount Available For Appropriation:	11,989,500	11,907,800	(1,000)	11,906,800
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Amount To Be Appropriated:

*Fund Operation Expenditures*

Debt Service - Long Term 511	927,500	927,500	-	927,500
Contingency Expenditures	11,062,000	10,980,300	(1,000)	10,979,300
<b>Total Appropriated:</b>	<u>11,989,500</u>	<u>11,907,800</u>	<u>(1,000)</u>	<u>11,906,800</u>

Anticipated Ending Fund balance June 30, 2022:

Restricted	11,062,000	10,980,300	(1,000)	10,979,300
<b>Total Fund Balance:</b>	<u>11,062,000</u>	<u>10,980,300</u>	<u>(1,000)</u>	<u>10,979,300</u>

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

Fund balance July 1, 2021:

Non-Spendable for prepaids, inventory and deposits	9,400	100,100	-	100,100
Committed	5,665,400	8,629,000	-	8,629,000
<b>Total</b>	<u>5,674,800</u>	<u>8,729,100</u>	<u>-</u>	<u>8,729,100</u>

*Operating Revenue*

Revenue from Local Sources	8,000	8,000	700	8,700
Incoming Transfers and Other Transactions	2,300,000	2,300,000	800,000	3,100,000
<b>Total:</b>	<u>2,308,000</u>	<u>2,308,000</u>	<u>800,700</u>	<u>3,108,700</u>

Amount Available For Appropriation:	7,982,800	11,037,100	800,700	11,837,800
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Amount To Be Appropriated:

*Fund Operation Expenditures*

Operation and Maintenance 260	-	-	5,000	5,000
Support Services - Central 280	10,000	10,000	-	10,000
Facilities Acquisition 450	2,522,700	2,983,300	(890,000)	2,093,300
Contingency Expenditures	5,450,100	7,943,700	1,685,700	9,629,400
<b>Total Appropriated:</b>	<u>7,982,800</u>	<u>10,937,000</u>	<u>800,700</u>	<u>11,737,700</u>

Anticipated Ending Fund balance June 30, 2022:

Non-Spendable for prepaids, inventory and deposits	9,400	100,100	-	100,100
Committed	5,440,700	7,943,700	1,685,700	9,629,400
<b>Total Fund Balance:</b>	<u>5,450,100</u>	<u>8,043,800</u>	<u>1,685,700</u>	<u>9,729,500</u>

RECOMMENDED RESOLUTION  
Fiscal Year 2021-22  
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	2021-22 ADOPTED BUDGET	2021-22 AMENDMENT 1 TOTALS	ADJUSTMENT	2021-22 AMENDMENT 2 TOTALS
<b>Administration Building Renovations Capital Projects Fund</b>				
<b>Fund 406</b>				
Fund balance July 1, 2021:				
Non-Spendable for prepaids, inventory and deposits	15,500	175,100	-	175,100
Committed	8,120,400	9,874,300	-	9,874,300
Total	<u>8,135,900</u>	<u>10,049,400</u>	-	<u>10,049,400</u>
<i>Operating Revenue</i>				
Revenue from Local Sources	11,000	11,000	-	11,000
Incoming Transfers and Other Transactions	800,000	800,000	400,000	1,200,000
Total:	<u>811,000</u>	<u>811,000</u>	<u>400,000</u>	<u>1,211,000</u>
Amount Available For Appropriation:	8,946,900	10,860,400	400,000	11,260,400
Amount To Be Appropriated:				
<i>Fund Operation Expenditures</i>				
Support Services - Central 280	949,600	1,149,600	(675,000)	474,600
Facilities Improvements 45x	689,400	733,400	(200,000)	533,400
Contingency Expenditures	7,307,900	8,977,400	1,275,000	10,252,400
Total Appropriated:	<u>8,946,900</u>	<u>10,860,400</u>	<u>400,000</u>	<u>11,260,400</u>
Anticipated Ending Fund balance June 30, 2022:				
Non-Spendable for prepaids, inventory and deposits	15,500	175,100	-	175,100
Committed	7,292,400	8,802,300	1,275,000	10,077,300
Total Fund Balance:	<u>7,307,900</u>	<u>8,977,400</u>	<u>1,275,000</u>	<u>10,252,400</u>
<b>Career Connections Facility Capital Projects Fund</b>				
<b>Fund 409</b>				
Fund balance July 1, 2021:				
Restricted	530,600	535,600	-	535,600
<i>Operating Revenue</i>				
Revenue from Local Sources	200	200	-	200
Total:	<u>200</u>	<u>200</u>	-	<u>200</u>
Amount Available For Appropriation:	530,800	535,800	-	535,800
Amount To Be Appropriated:				
<i>Fund Operation Expenditures</i>				
Facilities Improvements 45x	30,000	30,000	-	30,000
Contingency Expenditures	500,800	500,800	5,000	505,800
Total Appropriated:	<u>530,800</u>	<u>530,800</u>	<u>5,000</u>	<u>535,800</u>
Anticipated Ending Fund balance June 30, 2022:				
Restricted	500,800	505,800	-	505,800
Total Fund Balance:	<u>500,800</u>	<u>505,800</u>	-	<u>505,800</u>

RECOMMENDED RESOLUTION  
Fiscal Year 2021-22  
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**Production Print Enterprise Fund  
Fund 710**

Net Position July 1, 2021:

	2021-22 ADOPTED BUDGET	2021-22 AMENDMENT 1 TOTALS	ADJUSTMENT	2021-22 AMENDMENT 2 TOTALS
Net investments in capital assets	197,800	157,300	-	157,300
Unrestricted net position	986,200	(542,900)	-	(542,900)
Net Position	<u>1,184,000</u>	<u>(385,600)</u>	-	<u>(385,600)</u>

*Operating Revenue*

Revenue from Local Sources	1,680,700	1,680,700	(120,100)	1,560,600
Revenue from State Sources	59,500	59,500	12,100	71,600
Total:	<u>1,740,200</u>	<u>1,740,200</u>	<u>(108,000)</u>	<u>1,632,200</u>
Amount Available For Appropriation:	<u>2,924,200</u>	<u>1,354,600</u>	<u>(108,000)</u>	<u>1,246,600</u>

Amount To Be Appropriated:

*Fund Operation Expenditures*

Support Services - Business 250	1,530,800	1,544,200	142,300	1,686,500
Operations and Maintenance 260	222,000	222,000	(300)	221,700
Support Services - Central 280	2,000	5,000	14,000	19,000
Depreciation 711	70,000	70,000	(25,000)	45,000
Contingency Expenditures	901,600	(643,900)	(239,000)	(882,900)
Total Appropriated:	<u>2,726,400</u>	<u>1,197,300</u>	<u>(108,000)</u>	<u>1,089,300</u>

Net Position June 30, 2022:

Net investments in capital assets	197,800	157,300	-	157,300
Unrestricted net position	901,600	(643,900)	(239,000)	(882,900)
Net Position	<u>1,099,400</u>	<u>(486,600)</u>	<u>(239,000)</u>	<u>(725,600)</u>

RECOMMENDED RESOLUTION  
Fiscal Year 2021-22  
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	2021-22 ADOPTED BUDGET	2021-22 AMENDMENT 1 TOTALS	ADJUSTMENT	2021-22 AMENDMENT 2 TOTALS
<b>Risk Related Activity Fund</b>				
<b>Fund 810</b>				
Net Position July 1, 2021:	1,824,300	1,928,900	-	1,928,900
<i>Operating Revenue</i>				
Incoming Transfers and Other Transactions	9,802,400	9,737,900	(1,500)	9,736,400
Total:	<u>9,802,400</u>	<u>9,737,900</u>	<u>(1,500)</u>	<u>9,736,400</u>
Amount Available For Appropriation:	11,626,700	11,666,800	(1,500)	11,665,300
Amount To Be Appropriated:				
Fund Operation Expenditures	9,785,300	9,720,800	(501,500)	9,219,300
Total Appropriated:	<u>9,785,300</u>	<u>9,720,800</u>	<u>(501,500)</u>	<u>9,219,300</u>
Ending Net Position June 30, 2022:				
Claim Fluctuation Reserve:				
CFR – Health Care Insurance	100,000	100,000	-	100,000
CFR – Dental Insurance	220,500	276,800	-	276,800
CFR – Vision Insurance	38,300	31,000	400	31,400
CFR – Life Insurance	1,800	1,900	(500)	1,400
CFR – STD/LTD Insurance	13,800	12,500	200	12,700
CFR – Workers Compensation Insurance	34,200	24,500	-	24,500
CFR – Unemployment Insurance	50,000	50,000	-	50,000
CFR – General Liability	700	700	-	700
CFR – Errors & Omissions	400	400	-	400
CFR – Professional Liability	640,000	640,000	-	640,000
CFR – Cyber Liability	500,000	500,000	500,000	1,000,000
CFR – Bldg/Vehicles/Prop-Casualty	4,800	5,000	(100)	4,900
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	25,000	25,000	-	25,000
Retained Earnings	39,000	105,300	-	105,300
Net Position, End of Year Total	<u>1,841,400</u>	<u>1,946,000</u>	<u>500,000</u>	<u>2,446,000</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 2021-22 2nd Amendment.