

RECOMMENDED RESOLUTION  
Fiscal Year 2022-23  
Amendment 1 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 2022-23 fiscal year.

BE IT RESOLVED, that this resolution shall be the Appropriation Act of Oakland Schools for the fiscal year 2022-23; 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 2022-23 is as follows:

	<b>2022-23 ADOPTED BUDGET</b>	<b>ADJUSTMENT</b>	<b>2022-23 AMENDMENT 1 TOTALS</b>
<b>General Education Fund:</b>			
<b>Fund 100</b>			
Fund balance July 1, 2022:			
Non-Spendable (prepaids, inventory and deposits)	14,300	16,500	30,800
Assigned	435,000	1,565,000	2,000,000
Unassigned	4,809,700	486,000	5,295,700
Total	<u>5,259,000</u>	<u>2,067,500</u>	<u>7,326,500</u>
<i>Operating Revenue</i>			
Revenue from Local Sources	15,732,000	(23,900)	15,708,100
Revenue from State Sources	6,406,100	117,600	6,523,700
Incoming Transfers and Other Transactions	794,300	2,578,900	3,373,200
Total	<u>22,932,400</u>	<u>2,672,600</u>	<u>25,605,000</u>
Amount Available to Appropriate:	28,191,400	4,740,100	32,931,500
Amount To Be Appropriated:			
<i>Fund Operation Expenditures</i>			
Support Services - Pupil 210	201,400	800	202,200
Support Services - Instructional Staff 220	8,158,500	(52,700)	8,105,800
Support Services - General Administration 230	1,785,100	(16,500)	1,768,600
Support Services - Business 250	980,000	(36,500)	943,500
Operations and Maintenance 260	906,500	(38,100)	868,400
Pupil Transportation 270	291,100	(4,600)	286,500
Support Services - Central 280	8,743,900	31,200	8,775,100
Support Services - Other 290	1,004,100	67,800	1,071,900
Building Improv Srvs 450	435,000	103,000	538,000
Fund Modifications (operating transfers out) 6XX	1,038,400	-	1,038,400
Debt Service Long Term Principal 510	-	35,600	35,600
Contingency Expenditures	4,647,400	-	4,647,400
Total Appropriated:	<u>28,191,400</u>	<u>90,000</u>	<u>28,281,400</u>
Anticipated Ending Fund balance June 30, 2023:			
Non-Spendable (prepaids, inventory and deposits)	14,300	16,500	30,800
Assigned	-	4,700,000	4,700,000
Unassigned	4,633,100	(66,400)	4,566,700
Total Fund Balance:	<u>4,647,400</u>	<u>4,650,100</u>	<u>9,297,500</u>

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2022-23 ADOPTED BUDGET	ADJUSTMENT	2022-23 AMENDMENT 1 TOTALS
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**General Education Grants & Funded Projects:  
Fund 105**

Fund balance July 1, 2022:

Unassigned	-	63,900	63,900
Non-Spendable for prepaids, inventory and deposits	-	(419,400)	(419,400)
<b>Total</b>	<b>-</b>	<b>(355,500)</b>	<b>(355,500)</b>

*Operating Revenue*

Revenue from Non-Educational Entity	1,347,100	(81,700)	1,265,400
Revenue from State Sources	36,495,300	7,768,800	44,264,100
Revenue from Federal Sources	6,710,600	3,616,400	10,327,000
<b>Total Available to Appropriate:</b>	<b>44,553,000</b>	<b>11,303,500</b>	<b>55,856,500</b>

Amount To Be Appropriated:

*Fund Operation Expenditures*

Basic Programs 110	153,400	96,600	250,000
Added Needs 120	128,000	30,700	158,700
Support Services-Pupil 210	814,000	2,831,100	3,645,100
Support Services - Instructional Staff 220	8,320,400	4,021,300	12,341,700
Support Services - General Administration 230	122,200	(104,500)	17,700
Support Services - School Administration 240	8,000	(300)	7,700
Support Services - Business 250	56,800	3,700	60,500
Operation and Maintenance 260	-	3,000	3,000
Pupil Transportation Services 270	1,253,400	354,600	1,608,000
Support Services - Central 280	390,700	794,300	1,185,000
Support Services - Other 290	3,300	1,700	5,000
Community Services-Community Services Direction 310	488,900	(25,900)	463,000
Community Activities 330	404,100	48,900	453,000
Custody and Care of Children 350	9,500	(7,500)	2,000
Welfare Activities 360	-	10,700	10,700
Community Services - Other Community Services 390	1,111,100	(150,800)	960,300
Payments to Other Public Schools 410	25,187,200	1,241,800	26,429,000
Payments to Not for Profit Entities 440	5,745,600	2,098,400	7,844,000
Fund Modifications (operating transfers out) 6XX	356,400	55,700	412,100
<b>Total Appropriated:</b>	<b>44,553,000</b>	<b>11,303,500</b>	<b>55,856,500</b>

Anticipated Ending Fund balance June 30, 2023:

Unassigned	-	63,900	63,900
Non-Spendable for prepaids, inventory and deposits	-	(419,400)	(419,400)
<b>Total Fund Balance:</b>	<b>-</b>	<b>(355,500)</b>	<b>(355,500)</b>

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**Special Education Fund:  
Fund 200**

Fund balance July 1, 2022:

Non-Spendable (prepaids, inventory and deposits)	27,000	9,500	36,500
Restricted Special Education	1,011,000	3,649,900	4,660,900
Restricted (SE center program facility renovation)	10,419,600	-	10,419,600
<b>Total</b>	<b>11,457,600</b>	<b>3,659,400</b>	<b>15,117,000</b>

*Operating Revenue*

Revenue from Local Sources	163,847,300	2,191,500	166,038,800
Revenue from State Sources	7,803,600	(154,800)	7,648,800
Incoming Transfers and Other Transactions	305,500	-	305,500
<b>Total</b>	<b>171,956,400</b>	<b>2,036,700</b>	<b>173,993,100</b>

Amount Available to Appropriate:	183,414,000	5,696,100	189,110,100
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Amount To Be Appropriated:

*Fund Operation Expenditures*

Added Needs 120	1,500,000	-	1,500,000
Support Services - Pupil 210	10,780,800	(212,800)	10,568,000
Support Services - Instructional Staff 220	3,149,500	9,500	3,159,000
Support Services - General Administration 230	925,700	(8,500)	917,200
Support Services - Business 250	1,391,900	(97,900)	1,294,000
Operations and Maintenance 260	600,600	(158,400)	442,200
Pupil Transportation 270	94,900	(1,600)	93,300
Support Services - Central 280	4,593,000	30,400	4,623,400
Support Services - Other 290	346,500	-	346,500
Payments to Other Public Schools 410	148,300,000	5,978,100	154,278,100
Debt Service Long Term Principal 510	-	177,100	177,100
Fund Modifications (operating transfers out) 6XX	211,100	-	211,100
Contingency Expenditures	11,520,000	(19,800)	11,500,200
<b>Total Appropriated:</b>	<b>183,414,000</b>	<b>5,696,100</b>	<b>189,110,100</b>

Anticipated Ending Fund balance June 30, 2023:

Non-Spendable (prepaids, inventory and deposits)	27,000	9,500	36,500
Restricted Special Education	1,073,400	(29,300)	1,044,100
Restricted (SE center program facility renovation)	10,419,600	-	10,419,600
<b>Total Fund Balance:</b>	<b>11,520,000</b>	<b>(19,800)</b>	<b>11,500,200</b>

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

Fund balance July 1, 2022:

Unassigned	-	3,300	3,300
Non-Spendable for prepaids, inventory and deposits	-	(172,900)	(172,900)
<b>Total</b>	<b>-</b>	<b>(169,600)</b>	<b>(169,600)</b>

*Operating Revenue*

Revenue from State Sources	1,983,800	570,300	2,554,100
Revenue from Federal Sources	58,260,100	3,040,400	61,300,500
<b>Total Available to Appropriate:</b>	<b>60,243,900</b>	<b>3,610,700</b>	<b>63,854,600</b>

Amount To Be Appropriated:

*Fund Operation Expenditures*

Support Services - Pupil 210	4,328,900	30,100	4,359,000
Support Services - Instructional Staff 220	537,400	(32,300)	505,100
Support Services - Central 280	1,076,800	(737,800)	339,000
Community Services-Community Activities 330	1,000	-	1,000
Community Services - Non-Public Schools Pupil 370	3,223,200	(2,289,200)	934,000
Payments to Other Public Schools 410	50,707,900	6,668,500	57,376,400
Fund Modifications (operating transfers out) 6XX	368,700	(28,600)	340,100
<b>Total Appropriated:</b>	<b>60,243,900</b>	<b>3,610,700</b>	<b>63,854,600</b>

Anticipated Ending Fund balance June 30, 2023:

Unassigned	-	3,300	3,300
Non-Spendable for prepaids, inventory and deposits	-	(172,900)	(172,900)
<b>Total Fund Balance:</b>	<b>-</b>	<b>(169,600)</b>	<b>(169,600)</b>

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**Career Focused Education Fund  
Fund 600**

Fund balance July 1, 2022:

Non-Spendable for prepaids, inventory and deposits	10,600	29,400	40,000
Restricted Career Focused Education	5,804,700	1,275,400	7,080,100
<b>Total</b>	<b>5,815,300</b>	<b>1,304,800</b>	<b>7,120,100</b>

*Operating Revenue*

Revenue from Local Sources	40,411,100	666,000	41,077,100
Revenue from State Sources	5,730,900	(20,000)	5,710,900
Incoming Transfers and Other Transactions	127,300	-	127,300
<b>Total</b>	<b>46,269,300</b>	<b>646,000</b>	<b>46,915,300</b>

Amount Available to Appropriate:	52,084,600	1,950,800	54,035,400
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Amount To Be Appropriated:

*Fund Operation Expenditures*

Added Needs 120	17,847,400	(449,100)	17,398,300
Support Services - Pupil 210	2,067,400	400	2,067,800
Support Services - Instructional Staff 220	2,955,300	15,500	2,970,800
Support Services - General Administration 230	1,089,600	(8,500)	1,081,100
Support Services School Administration 240	2,642,600	-	2,642,600
Support Services - Business 250	1,632,500	(81,000)	1,551,500
Operations and Maintenance 260	4,044,400	2,300	4,046,700
Pupil Transportation 270	124,800	100	124,900
Support Services - Central 280	6,152,000	(138,900)	6,013,100
Support Services - Other 290	188,000	-	188,000
Payments to Other Public Schools 410	3,088,000	-	3,088,000
Debt Service Long Term Principal 5XX	-	218,600	218,600
Fund Modifications (operating transfers out) 6XX	4,427,100	2,300,000	6,727,100
Contingency Expenditures	5,825,500	91,400	5,916,900
<b>Total Appropriated:</b>	<b>52,084,600</b>	<b>1,950,800</b>	<b>54,035,400</b>

Anticipated Ending Fund balance June 30, 2023:

Non-Spendable for prepaids, inventory and deposits	10,600	29,400	40,000
Restricted Career Focused Education	5,814,900	62,000	5,876,900
<b>Total Fund Balance:</b>	<b>5,825,500</b>	<b>91,400</b>	<b>5,916,900</b>

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

Fund balance July 1, 2022:

Unassigned	-	(22,600)	(22,600)
Total	-	(22,600)	(22,600)

*Operating Revenue*

Revenue from Non-Educational Entity	-	195,100	195,100
Revenue from State Sources	32,000	51,100	83,100
Revenue from Federal Sources	2,151,000	(275,900)	1,875,100
Total Available to Appropriate:	2,183,000	(29,700)	2,153,300

Amount To Be Appropriated:

*Fund Operation Expenditures*

Added Needs 120	169,400	184,700	354,100
Support Services-Pupil 210	1,436,300	(109,500)	1,326,800
Support Services - Instructional Staff 220	442,400	(136,400)	306,000
Pupil Transportation 270	22,500	10,500	33,000
Support Services-Central 280	112,400	21,000	133,400
Total Appropriated:	2,183,000	(29,700)	2,153,300

Anticipated Ending Fund balance June 30, 2023:

Unassigned	-	(22,600)	(22,600)
Total	-	(22,600)	(22,600)

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

Fund balance July 1, 2022:

Non-Spendable for prepaids, inventory and deposits	200	81,400	81,600
Committed	4,115,500	1,634,100	5,749,600
<b>Total</b>	<b>4,115,700</b>	<b>1,715,500</b>	<b>5,831,200</b>

*Operating Revenue*

Revenue from Local Sources	17,843,500	(1,220,500)	16,623,000
Revenue from State Sources	1,386,900	(102,700)	1,284,200
Incoming Transfers and Other Transactions	562,600	(71,900)	490,700
<b>Total:</b>	<b>19,793,000</b>	<b>(1,395,100)</b>	<b>18,397,900</b>

Amount Available For Appropriation:	23,908,700	320,400	24,229,100
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Amount To Be Appropriated :

*Fund Operation Expenditures*

Basic Programs 110	4,909,100	(1,198,500)	3,710,600
Support Services - Pupil 210	49,100	-	49,100
Support Services - General Administration 230	452,400	(2,400)	450,000
Support Services School Administration 240	448,500	-	448,500
Support Services - Business 250	1,238,000	27,500	1,265,500
Support Services Security 260	19,000	-	19,000
Support Services - Central 280	11,677,800	133,300	11,811,100
Fund Modifications (operating transfers out) 6XX	368,300	(26,200)	342,100
Contingency Expenditures	4,746,500	1,386,700	6,133,200
<b>Total Appropriated:</b>	<b>23,908,700</b>	<b>320,400</b>	<b>24,229,100</b>

Anticipated Ending Fund balance June 30, 2023:

Non-Spendable for prepaids, inventory and deposits	200	81,400	81,600
Committed	4,746,300	1,305,300	6,051,600
<b>Total</b>	<b>4,746,500</b>	<b>1,386,700</b>	<b>6,133,200</b>

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**ONE Cooperative Service Fund  
 Fund 271**

Fund balance July 1, 2022:

Non-Spendable for prepaids, inventory and deposits	249,300	(120,100)	129,200
Committed	9,705,500	234,800	9,940,300
<b>Total</b>	<b>9,954,800</b>	<b>114,700</b>	<b>10,069,500</b>

*Operating Revenue*

Revenue from Local Sources	613,400	3,043,700	3,657,100
Incoming Transfers and Other Transactions	726,600	-	726,600
<b>Total:</b>	<b>1,340,000</b>	<b>3,043,700</b>	<b>4,383,700</b>

Amount Available For Appropriation:	11,294,800	3,158,400	14,453,200
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Amount To Be Appropriated :

*Fund Operation Expenditures*

Support Services - Instructional Staff 220	800,000	-	800,000
Support Services - General Administration 230	5,000	-	5,000
Support Services - Central 280	389,500	25,300	414,800
Bldg Improvements - 450	-	2,882,700	2,882,700
Contingency Expenditures	10,100,300	250,400	10,350,700
<b>Total Appropriated:</b>	<b>11,294,800</b>	<b>3,158,400</b>	<b>14,453,200</b>

Anticipated Ending Fund balance June 30, 2023:

Non-Spendable for prepaids, inventory and deposits	249,300	(120,100)	129,200
Committed	9,851,000	370,500	10,221,500
<b>Total Fund Balance:</b>	<b>10,100,300</b>	<b>250,400</b>	<b>10,350,700</b>



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	2022-23 ADOPTED BUDGET	ADJUSTMENT	2022-23 AMENDMENT 1 TOTALS
<b>Medicaid Fund</b>			
<b>Fund 273</b>			
Fund balance July 1, 2022:			
Non-Spendable for prepaids, inventory and deposits	3,100	300	3,400
Committed	-	(3,400)	(3,400)
Total	<u>3,100</u>	<u>(3,100)</u>	<u>-</u>
<i>Operating Revenue</i>			
Revenue from Local Sources	11,479,700	13,500	11,493,200
Revenue from State Sources	54,100	-	54,100
Revenue from Federal Sources	541,500	-	541,500
Total:	<u>12,075,300</u>	<u>13,500</u>	<u>12,088,800</u>
Amount Available For Appropriation:	12,078,400	10,400	12,088,800
Amount To Be Appropriated :			
<i>Fund Operation Expenditures</i>			
Operations and Maintenance 260	35,500	(26,700)	8,800
Support Services - Central 280	642,400	15,800	658,200
Payments to Other Public Schools 410	11,397,400	-	11,397,400
Debt Service Long Term Principal 510	-	24,400	24,400
Contingency Expenditures	3,100	(3,100)	-
Total Appropriated:	<u>12,078,400</u>	<u>10,400</u>	<u>12,088,800</u>
Anticipated Ending Fund balance June 30, 2023:			
Non-Spendable for prepaids, inventory and deposits	3,100	300	3,400
Committed	-	(3,400)	(3,400)
Total Fund Balance:	<u>3,100</u>	<u>(3,100)</u>	<u>-</u>

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**HR/Finance Consortium  
Fund 277**

Fund balance July 1, 2022:

Committed	263,400	88,400	351,800
Non-Spendable for prepaids, inventory and deposits	-	-	-
<b>Total</b>	<b>263,400</b>	<b>88,400</b>	<b>351,800</b>

*Operating Revenue*

Revenue from Local Sources	1,121,000	(900)	1,120,100
Revenue from State Sources	94,700	-	94,700
Incoming Transfers and Other Transactions	50,000	-	50,000
<b>Total:</b>	<b>1,265,700</b>	<b>(900)</b>	<b>1,264,800</b>

Amount Available For Appropriation:	1,529,100	87,500	1,616,600
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Amount To Be Appropriated :

*Fund Operation Expenditures*

Support Services - Central 280	1,109,500	18,300	1,127,800
Fund Modification - Other Operating Transfers Out 6XX	204,000	-	204,000
Contingency Expenditures	215,600	69,200	284,800
<b>Total Appropriated:</b>	<b>1,529,100</b>	<b>87,500</b>	<b>1,616,600</b>

Anticipated Ending Fund balance June 30, 2023:

Committed	215,600	69,200	284,800
<b>Total</b>	<b>215,600</b>	<b>69,200</b>	<b>284,800</b>

**School Activities Fund  
Fund 290**

Fund balance July 1, 2022:

Committed	303,400	(40,400)	263,000
<b>Total</b>	<b>303,400</b>	<b>(40,400)</b>	<b>263,000</b>

*Operating Revenue*

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

Amount Available For Appropriation:	483,400	(40,400)	443,000
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Amount To Be Appropriated :

*Fund Operation Expenditures*

Other School Activity Expenditures 296	180,000	-	180,000
Contingency Expenditures	303,400	(40,400)	263,000
<b>Total Appropriated:</b>	<b>483,400</b>	<b>(40,400)</b>	<b>443,000</b>

Anticipated Ending Fund balance June 30, 2023:

Committed	303,400	(40,400)	263,000
<b>Total</b>	<b>303,400</b>	<b>(40,400)</b>	<b>263,000</b>

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

Fund balance July 1, 2022:

Restricted	6,296,800	629,300	6,926,100
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*Operating Revenue*

Revenue from Local Sources	24,000	30,200	54,200
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Incoming Transfers and Other Transactions	1,800,000	-	1,800,000
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Total:	<u>1,824,000</u>	<u>30,200</u>	<u>1,854,200</u>
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Amount Available For Appropriation:	8,120,800	659,500	8,780,300
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Amount To Be Appropriated:

*Fund Operation Expenditures*

Debt Service - Long Term 511	2,468,200	-	2,468,200
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Contingency Expenditures	5,652,600	659,500	6,312,100
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Total Appropriated:	<u>8,120,800</u>	<u>659,500</u>	<u>8,780,300</u>
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Anticipated Ending Fund balance June 30, 2023:

Restricted	<u>5,652,600</u>	<u>659,500</u>	<u>6,312,100</u>
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Total Fund Balance:	<u>5,652,600</u>	<u>659,500</u>	<u>6,312,100</u>
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**Debt Service Fund – QSCB Defeasement Fund  
Fund 313**

Fund balance July 1, 2022:

Restricted	2,033,100	(43,200)	1,989,900
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*Operating Revenue*

Revenue from Local Sources	2,000	3,600	5,600
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Total:	<u>2,000</u>	<u>3,600</u>	<u>5,600</u>
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Amount Available For Appropriation:	2,035,100	(39,600)	1,995,500
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Amount To Be Appropriated:

*Fund Operation Expenditures*

Debt Service - Long Term 511	2,500	-	2,500
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Fund Modifications (operating transfers out) 6XX	800,000	(30,000)	770,000
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Contingency Expenditures	1,232,600	(9,600)	1,223,000
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Total Appropriated:	<u>2,035,100</u>	<u>(39,600)</u>	<u>1,995,500</u>
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Anticipated Ending Fund balance June 30, 2023:

Restricted	<u>1,232,600</u>	<u>(9,600)</u>	<u>1,223,000</u>
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Total Fund Balance:	<u>1,232,600</u>	<u>(9,600)</u>	<u>1,223,000</u>
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RECOMMENDED RESOLUTION  
Fiscal Year 2022-23  
Amendment 1 Budget Resolution  
(General Appropriation Act)

	2022-23 ADOPTED BUDGET	ADJUSTMENT	2022-23 AMENDMENT 1 TOTALS
<b>Debt Service Fund – QSCB Construction Reserve Fund Fund 314</b>			
Fund balance July 1, 2022:			
Restricted	10,979,300	(840,000)	10,139,300
<i>Operating Revenue</i>			
Revenue from Local Sources	1,000	1,200	2,200
Revenue from Federal Sources	760,200	(5,500)	754,700
Incoming Transfers and Other Transactions	800,000	(30,000)	770,000
Total:	<u>1,561,200</u>	<u>(34,300)</u>	<u>1,526,900</u>
Amount Available For Appropriation:	12,540,500	(874,300)	11,666,200
Amount To Be Appropriated:			
<i>Fund Operation Expenditures</i>			
Debt Service - Long Term 511	927,500	-	927,500
Contingency Expenditures	11,613,000	(874,300)	10,738,700
Total Appropriated:	<u>12,540,500</u>	<u>(874,300)</u>	<u>11,666,200</u>
Anticipated Ending Fund balance June 30, 2023:			
Restricted	11,613,000	(874,300)	10,738,700
Total Fund Balance:	<u>11,613,000</u>	<u>(874,300)</u>	<u>10,738,700</u>

RECOMMENDED RESOLUTION  
Fiscal Year 2022-23  
Amendment 1 Budget Resolution  
(General Appropriation Act)

2022-23 ADOPTED BUDGET	ADJUSTMENT	2022-23 AMENDMENT 1 TOTALS
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**Career Focused Ed Campus Renovations Capital Projects Fund  
Fund 404**

Fund balance July 1, 2022:

Non-Spendable for prepaids, inventory and deposits	100,100	(20,400)	79,700
Committed	9,629,400	1,437,100	11,066,500
Total	<u>9,729,500</u>	<u>1,416,700</u>	<u>11,146,200</u>

*Operating Revenue*

Revenue from Local Sources	8,700	144,300	153,000
Incoming Transfers and Other Transactions	2,400,000	2,300,000	4,700,000
Total:	<u>2,408,700</u>	<u>2,444,300</u>	<u>4,853,000</u>

Amount Available For Appropriation:	12,138,200	3,861,000	15,999,200
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Amount To Be Appropriated:

*Fund Operation Expenditures*

Operation and Maintenance 260	115,000	-	115,000
Facilities Acquisition 450	2,834,400	234,800	3,069,200
Contingency Expenditures	9,188,800	3,626,200	12,815,000
Total Appropriated:	<u>12,138,200</u>	<u>3,861,000</u>	<u>15,999,200</u>

Anticipated Ending Fund balance June 30, 2023:

Non-Spendable for prepaids, inventory and deposits	100,100	(20,400)	79,700
Committed	9,088,700	3,646,600	12,735,300
Total Fund Balance:	<u>9,188,800</u>	<u>3,626,200</u>	<u>12,815,000</u>

RECOMMENDED RESOLUTION  
Fiscal Year 2022-23  
Amendment 1 Budget Resolution  
(General Appropriation Act)

2022-23 ADOPTED BUDGET	ADJUSTMENT	2022-23 AMENDMENT 1 TOTALS
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**Administration Building Renovations Capital Projects Fund  
Fund 406**

Fund balance July 1, 2022:

Non-Spendable for prepaids, inventory and deposits	175,100	(35,600)	139,500
Committed	10,077,300	1,267,300	11,344,600
<b>Total</b>	<b>10,252,400</b>	<b>1,231,700</b>	<b>11,484,100</b>

*Operating Revenue*

Revenue from Local Sources	11,000	202,000	213,000
Incoming Transfers and Other Transactions	800,000	-	800,000
<b>Total:</b>	<b>811,000</b>	<b>202,000</b>	<b>1,013,000</b>

Amount Available For Appropriation: 11,063,400      1,433,700      12,497,100

Amount To Be Appropriated:

*Fund Operation Expenditures*

Operations and Maintenance 260	-	68,000	68,000
Support Services - Central 280	831,100	-	831,100
Facilities Improvements 45x	778,000	-	778,000
Contingency Expenditures	9,454,300	1,365,700	10,820,000
<b>Total Appropriated:</b>	<b>11,063,400</b>	<b>1,433,700</b>	<b>12,497,100</b>

Anticipated Ending Fund balance June 30, 2023:

Non-Spendable for prepaids, inventory and deposits	175,100	(35,600)	139,500
Committed	9,279,200	1,401,300	10,680,500
<b>Total Fund Balance:</b>	<b>9,454,300</b>	<b>1,365,700</b>	<b>10,820,000</b>

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

Fund balance July 1, 2022:

Restricted	505,800	22,100	527,900
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*Operating Revenue*

Revenue from Local Sources	200	800	1,000
<b>Total:</b>	<b>200</b>	<b>800</b>	<b>1,000</b>

Amount Available For Appropriation: 506,000      22,900      528,900

Amount To Be Appropriated:

*Fund Operation Expenditures*

Facilities Improvements 45x	5,000	(5,000)	-
Fund Modifications (operating transfers out) 6XX	-	528,900	528,900
<b>Total Appropriated:</b>	<b>5,000</b>	<b>523,900</b>	<b>528,900</b>

Anticipated Ending Fund balance June 30, 2023:

Restricted	501,000	(501,000)	-
<b>Total Fund Balance:</b>	<b>501,000</b>	<b>(501,000)</b>	<b>-</b>

RECOMMENDED RESOLUTION  
Fiscal Year 2022-23  
Amendment 1 Budget Resolution  
(General Appropriation Act)

2022-23 ADOPTED BUDGET	ADJUSTMENT	2022-23 AMENDMENT 1 TOTALS
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**Production Print Enterprise Fund  
Fund 710**

Net Position July 1, 2022:

Net investments in capital assets	157,300	(74,800)	82,500
Unrestricted net position	(882,900)	83,300	(799,600)
Net Position	<u>(725,600)</u>	<u>8,500</u>	<u>(717,100)</u>

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*Operating Revenue*

Revenue from Local Sources	1,710,600	2,400	1,713,000
Revenue from State Sources	67,100	-	67,100
Total:	<u>1,777,700</u>	<u>2,400</u>	<u>1,780,100</u>

Amount Available For Appropriation:

<u>1,052,100</u>	<u>10,900</u>	<u>1,063,000</u>
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Amount To Be Appropriated:

*Fund Operation Expenditures*

Support Services - Business 250	1,485,400	150,000	1,635,400
Operations and Maintenance 260	225,000	(133,000)	92,000
Support Services - Central 280	19,000	-	19,000
Debt Service Long Term Principal 510	-	48,000	48,000
Depreciation 711	70,000	113,900	183,900
Contingency Expenditures	-	-	-
Total Appropriated:	<u>1,799,400</u>	<u>178,900</u>	<u>1,978,300</u>

Net Position June 30, 2023:

Net investments in capital assets	157,300	(74,800)	82,500
Unrestricted net position	(904,600)	(93,200)	(997,800)
Net Position	<u>(747,300)</u>	<u>(168,000)</u>	<u>(915,300)</u>

RECOMMENDED RESOLUTION  
Fiscal Year 2022-23  
Amendment 1 Budget Resolution  
(General Appropriation Act)

	2022-23 ADOPTED BUDGET	ADJUSTMENT	2022-23 AMENDMENT 1 TOTALS
<b>Risk Related Activity Fund</b>			
<b>Fund 810</b>			
Net Position July 1, 2022:	2,446,000	7,700	2,453,700
<i>Operating Revenue</i>			
Incoming Transfers and Other Transactions	9,163,200	22,200	9,185,400
Total:	<u>9,163,200</u>	<u>22,200</u>	<u>9,185,400</u>
Amount Available For Appropriation:	11,609,200	29,900	11,639,100
Amount To Be Appropriated:			
Fund Operation Expenditures	9,148,200	25,200	9,173,400
Contingency Expenditures	2,461,000	-	2,461,000
Total Appropriated:	<u>11,609,200</u>	<u>25,200</u>	<u>11,634,400</u>
Ending Net Position June 30, 2023:			
Claim Fluctuation Reserve:			
CFR – Health Care Insurance	100,000	-	100,000
CFR – Dental Insurance	276,800	-	276,800
CFR – Vision Insurance	31,400	(400)	31,000
CFR – Life Insurance	1,400	300	1,700
CFR – STD/LTD Insurance	12,700	(1,300)	11,400
CFR – Workers Compensation Insurance	24,500	(9,500)	15,000
CFR – Unemployment Insurance	50,000	-	50,000
CFR – General Liability	700	200	900
CFR – Errors & Omissions	400	(100)	300
CFR – Professional Liability	680,000	-	680,000
CFR – Cyber Liability	1,000,000	-	1,000,000
CFR – Bldg/Vehicles/Prop-Casualty	4,900	1,200	6,100
Contingency Reserve - W/C Settlements	100,000	-	100,000
Contingency Reserve - P/C Settlements	72,900	-	72,900
Contingency Reserve - Wellbeing	-	15,000	15,000
Retained Earnings	105,300	(700)	104,600
Net Position, End of Year Total	<u>2,461,000</u>	<u>4,700</u>	<u>2,465,700</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 Deputy/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 2022-23.