

RECOMMENDED RESOLUTION  
Fiscal Year 2022-23  
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 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:

	2022-23 ADOPTED BUDGET	2022-23 AMENDMENT 1 TOTALS	ADJUSTMENT	2022-23 AMENDMENT 2 TOTALS
<b>General Education Fund:</b>				
<b>Fund 100</b>				
Fund balance July 1, 2022:				
Non-Spendable (prepaids, inventory and deposits)	14,300	30,800	-	30,800
Assigned	435,000	2,000,000		2,000,000
Unassigned	4,809,700	5,295,700		5,295,700
Total	<u>5,259,000</u>	<u>7,326,500</u>	<u>-</u>	<u>7,326,500</u>
<i>Operating Revenue</i>				
Revenue from Local Sources	15,732,000	15,708,100	1,143,900	16,852,000
Revenue from State Sources	6,406,100	6,523,700	(71,500)	6,452,200
Incoming Transfers and Other Transactions	794,300	3,373,200	(5,000)	3,368,200
Total	<u>22,932,400</u>	<u>25,605,000</u>	<u>1,067,400</u>	<u>26,672,400</u>
Amount Available to Appropriate:	28,191,400	32,931,500	1,067,400	33,998,900
Amount To Be Appropriated:				
<i>Fund Operation Expenditures</i>				
Support Services - Pupil 210	201,400	202,200	(8,100)	194,100
Support Services - Instructional Staff 220	8,158,500	8,105,800	(672,100)	7,433,700
Support Services - General Administration 230	1,785,100	1,768,600	(124,200)	1,644,400
Support Services - Business 250	980,000	943,500	(49,200)	894,300
Operations and Maintenance 260	906,500	868,400	(78,300)	790,100
Pupil Transportation 270	291,100	286,500	(1,900)	284,600
Support Services - Central 280	8,743,900	8,775,100	(743,000)	8,032,100
Support Services - Other 290	1,004,100	1,071,900	(4,700)	1,067,200
Building Improv Svcs 450	435,000	538,000	92,500	630,500
Fund Modifications (operating transfers out) 6XX	1,038,400	1,038,400	5,200,000	6,238,400
Debt Service Long Term Principal 510	-	35,600	-	35,600
Contingency Expenditures	4,647,400	4,597,500	(3,300,000)	1,297,500
Total Appropriated:	<u>28,191,400</u>	<u>28,231,500</u>	<u>311,000</u>	<u>28,542,500</u>
Anticipated Ending Fund balance June 30, 2023:				
Non-Spendable (prepaids, inventory and deposits)	14,300	30,800	-	30,800
Assigned	-	4,700,000	(3,300,000)	1,400,000
Unassigned	4,633,100	4,566,700	756,400	5,323,100
Total Fund Balance:	<u>4,647,400</u>	<u>9,297,500</u>	<u>(2,543,600)</u>	<u>6,753,900</u>

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2022-23 ADOPTED BUDGET	2022-23 AMENDMENT 1 TOTALS	ADJUSTMENT	2022-23 AMENDMENT 2 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>-</b>	<b>(355,500)</b>

*Operating Revenue*

Revenue from Non-Educational Entity	1,347,100	1,265,400	81,100	1,346,500
Revenue from State Sources	36,495,300	44,264,100	20,076,200	64,340,300
Revenue from Federal Sources	6,710,600	10,327,000	544,900	10,871,900
<b>Total Available to appropriate:</b>	<b>44,553,000</b>	<b>55,856,500</b>	<b>20,702,200</b>	<b>76,558,700</b>

Amount To Be Appropriated:

*Fund Operation Expenditures*

Basic Programs 110	153,400	250,000	(21,600)	228,400
Added Needs 120	128,000	158,700	100	158,800
Support Services-Pupil 210	814,000	3,645,100	1,883,000	5,528,100
Support Services - Instructional Staff 220	8,320,400	12,341,700	(979,700)	11,362,000
Support Services - General Administration 230	122,200	17,700	3,000	20,700
Support Services - School Administration 240	8,000	7,700	(7,700)	-
Support Services - Business 250	56,800	60,500	5,000	65,500
Operation and Maintenance 260	-	3,000	1,000	4,000
Pupil Transportation Services 270	1,253,400	1,608,000	(328,300)	1,279,700
Support Services - Central 280	390,700	1,185,000	(23,000)	1,162,000
Support Services - Other 290	3,300	5,000	(2,000)	3,000
Community Services-Community Services Direction 310	488,900	463,000	-	463,000
Community Activities 330	404,100	453,000	(4,000)	449,000
Custody and Care of Children 350	9,500	2,000	1,000	3,000
Welfare Activities 360	-	10,700	12,300	23,000
Community Services - Other Community Services 390	1,111,100	960,300	9,700	970,000
Payments to Other Public Schools 410	25,187,200	26,429,000	(774,600)	25,654,400
Payments to Not for Profit Entities 440	5,745,600	7,844,000	20,922,900	28,766,900
Fund Modifications (operating transfers out) 6XX	356,400	412,100	5,100	417,200
<b>Total Appropriated:</b>	<b>44,553,000</b>	<b>55,856,500</b>	<b>20,702,200</b>	<b>76,558,700</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>-</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	36,500	-	36,500
Restricted Special Education	1,011,000	4,660,900	-	4,660,900
Restricted (SE center program facility renovation)	10,419,600	10,419,600	-	10,419,600
<b>Total</b>	<b>11,457,600</b>	<b>15,117,000</b>	<b>-</b>	<b>15,117,000</b>

*Operating Revenue*

Revenue from Local Sources	163,847,300	166,038,800	2,090,000	168,128,800
Revenue from State Sources	7,803,600	7,648,800	(580,800)	7,068,000
Incoming Transfers and Other Transactions	305,500	305,500	(7,500)	298,000
<b>Total</b>	<b>171,956,400</b>	<b>173,993,100</b>	<b>1,501,700</b>	<b>175,494,800</b>

Amount Available to Appropriate:	183,414,000	189,110,100	1,501,700	190,611,800
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Amount To Be Appropriated:

*Fund Operation Expenditures*

Added Needs 120	1,500,000	1,500,000	-	1,500,000
Support Services - Pupil 210	10,780,800	10,568,000	(416,800)	10,151,200
Support Services - Instructional Staff 220	3,149,500	3,159,000	(405,900)	2,753,100
Support Services - General Administration 230	925,700	917,200	(60,200)	857,000
Support Services - Business 250	1,391,900	1,294,000	(50,400)	1,243,600
Operations and Maintenance 260	600,600	442,200	(30,200)	412,000
Pupil Transportation 270	94,900	93,300	-	93,300
Support Services - Central 280	4,593,000	4,623,400	(237,000)	4,386,400
Support Services - Other 290	346,500	346,500	2,600	349,100
Payments to Other Public Schools 410	148,300,000	154,278,100	2,759,500	157,037,600
Debt Service Long Term Principal 510	-	177,100	-	177,100
Fund Modifications (operating transfers out) 6XX	211,100	211,100	-	211,100
Contingency Expenditures	11,520,000	11,500,200	(59,900)	11,440,300
<b>Total Appropriated:</b>	<b>183,414,000</b>	<b>189,110,100</b>	<b>1,501,700</b>	<b>190,611,800</b>

Anticipated Ending Fund balance June 30, 2023:

Non-Spendable (prepaids, inventory and deposits)	27,000	36,500	-	36,500
Restricted Special Education	1,073,400	1,044,100	(59,900)	984,200
Restricted (SE center program facility renovation)	10,419,600	10,419,600	-	10,419,600
<b>Total Fund Balance:</b>	<b>11,520,000</b>	<b>11,500,200</b>	<b>(59,900)</b>	<b>11,440,300</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>-</b>	<b>(169,600)</b>

*Operating Revenue*

Revenue from State Sources	1,983,800	2,554,100	50,000	2,604,100
Revenue from Federal Sources	58,260,100	61,300,500	62,200	61,362,700
<b>Total Available to appropriate:</b>	<b>60,243,900</b>	<b>63,854,600</b>	<b>112,200</b>	<b>63,966,800</b>

Amount To Be Appropriated:

*Fund Operation Expenditures*

Support Services - Pupil 210	4,328,900	4,359,000	521,500	4,880,500
Support Services - Instructional Staff 220	537,400	505,100	199,500	704,600
Support Services - Operation and Maintenance 260	-	-	6,000	6,000
Support Services - Central 280	1,076,800	339,000	741,400	1,080,400
Community Services-Community Activities 330	1,000	1,000	(1,000)	-
Community Services - Non-Public Schools Pupil 370	3,223,200	934,000	1,683,500	2,617,500
Payments to Other Public Schools 410	50,707,900	57,376,400	(3,062,300)	54,314,100
Fund Modifications (operating transfers out) 6XX	368,700	340,100	23,600	363,700
<b>Total Appropriated:</b>	<b>60,243,900</b>	<b>63,854,600</b>	<b>112,200</b>	<b>63,966,800</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>-</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	40,000	-	40,000
Restricted Career Focused Education	5,804,700	7,080,100	-	7,080,100
<b>Total</b>	<b>5,815,300</b>	<b>7,120,100</b>	<b>-</b>	<b>7,120,100</b>

*Operating Revenue*

Revenue from Local Sources	40,411,100	41,077,100	381,000	41,458,100
Revenue from State Sources	5,730,900	5,710,900	650,100	6,361,000
Incoming Transfers and Other Transactions	127,300	127,300	-	127,300
<b>Total</b>	<b>46,269,300</b>	<b>46,915,300</b>	<b>1,031,100</b>	<b>47,946,400</b>

Amount Available to Appropriate:	52,084,600	54,035,400	1,031,100	55,066,500
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Amount To Be Appropriated:

*Fund Operation Expenditures*

Added Needs 120	17,847,400	17,398,300	(975,100)	16,423,200
Support Services - Pupil 210	2,067,400	2,067,800	53,100	2,120,900
Support Services - Instructional Staff 220	2,955,300	2,970,800	(120,600)	2,850,200
Support Services - General Administration 230	1,089,600	1,081,100	(62,500)	1,018,600
Support Services School Administration 240	2,642,600	2,642,600	(5,800)	2,636,800
Support Services - Business 250	1,632,500	1,551,500	(109,200)	1,442,300
Operations and Maintenance 260	4,044,400	4,046,700	(17,600)	4,029,100
Pupil Transportation 270	124,800	124,900	(300)	124,600
Support Services - Central 280	6,152,000	6,013,100	(313,600)	5,699,500
Support Services - Other 290	188,000	188,000	-	188,000
Payments to Other Public Schools 410	3,088,000	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	6,727,100	1,400,000	8,127,100
Contingency Expenditures	5,825,500	5,916,900	1,182,700	7,099,600
<b>Total Appropriated:</b>	<b>52,084,600</b>	<b>54,035,400</b>	<b>1,031,100</b>	<b>55,066,500</b>

Anticipated Ending Fund balance June 30, 2023:

Non-Spendable for prepaids, inventory and deposits	10,600	40,000	-	40,000
Restricted Career Focused Education	5,814,900	5,876,900	1,182,700	7,059,600
<b>Total Fund Balance:</b>	<b>5,825,500</b>	<b>5,916,900</b>	<b>1,182,700</b>	<b>7,099,600</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	194,100	389,200
Revenue from State Sources	32,000	83,100	20,000	103,100
Revenue from Federal Sources	2,151,000	1,875,100	(116,100)	1,759,000
Total Available to Appropriate:	2,183,000	2,153,300	98,000	2,251,300

Amount To Be Appropriated:

*Fund Operation Expenditures*

Added Needs 120	169,400	354,100	20,000	374,100
Support Services-Pupil 210	1,436,300	1,326,800	52,100	1,378,900
Support Services - Instructional Staff 220	442,400	306,000	5,800	311,800
Pupil Transportation 270	22,500	33,000	-	33,000
Support Services-Central 280	112,400	133,400	20,100	153,500
Total Appropriated:	2,183,000	2,153,300	98,000	2,251,300

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

Committed

Total

200	81,600	-	81,600
4,115,500	5,749,600	-	5,749,600
<u>4,115,700</u>	<u>5,831,200</u>	<u>-</u>	<u>5,831,200</u>

*Operating Revenue*

Revenue from Local Sources

Revenue from State Sources

Incoming Transfers and Other Transactions

Total:

17,843,500	16,623,000	(2,399,900)	14,223,100
1,386,900	1,284,200	170,800	1,455,000
562,600	490,700	76,700	567,400
<u>19,793,000</u>	<u>18,397,900</u>	<u>(2,152,400)</u>	<u>16,245,500</u>

Amount Available For Appropriation:

23,908,700	24,229,100	(2,152,400)	22,076,700
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Amount To Be Appropriated :

*Fund Operation Expenditures*

Basic Programs 110

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:

4,909,100	3,710,600	141,400	3,852,000
49,100	49,100	200	49,300
452,400	450,000	(54,100)	395,900
448,500	448,500	(59,200)	389,300
1,238,000	1,265,500	(366,400)	899,100
19,000	19,000	-	19,000
11,677,800	11,811,100	(37,900)	11,773,200
368,300	342,100	2,400	344,500
4,746,500	6,133,200	(1,778,800)	4,354,400
<u>23,908,700</u>	<u>24,229,100</u>	<u>(2,152,400)</u>	<u>22,076,700</u>

Anticipated Ending Fund balance June 30, 2023:

Non-Spendable for prepaids, inventory and deposits

Committed

Total

200	81,600	-	81,600
4,746,300	6,051,600	(1,778,800)	4,272,800
<u>4,746,500</u>	<u>6,133,200</u>	<u>(1,778,800)</u>	<u>4,354,400</u>

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**ONE Cooperative Service Fund  
Fund 271**

Fund balance July 1, 2022:

Non-Spendable for prepaids, inventory and deposits	249,300	129,200	-	129,200
Committed	9,705,500	9,940,300	-	9,940,300
<b>Total</b>	<b>9,954,800</b>	<b>10,069,500</b>	<b>-</b>	<b>10,069,500</b>

*Operating Revenue*

Revenue from Local Sources	613,400	3,657,100	55,000	3,712,100
Incoming Transfers and Other Transactions	726,600	726,600	-	726,600
<b>Total:</b>	<b>1,340,000</b>	<b>4,383,700</b>	<b>55,000</b>	<b>4,438,700</b>

Amount Available For Appropriation:	11,294,800	14,453,200	55,000	14,379,000
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Amount To Be Appropriated :

*Fund Operation Expenditures*

Support Services - Instructional Staff 220	800,000	800,000	4,700	804,700
Support Services - General Administration 230	5,000	5,000	-	5,000
Support Services - Central 280	389,500	414,800	-	414,800
Bldg Improvements - 450	-	2,882,700	(2,882,700)	-
Contingency Expenditures	10,100,300	10,350,700	2,933,000	13,283,700
<b>Total Appropriated:</b>	<b>11,294,800</b>	<b>14,453,200</b>	<b>55,000</b>	<b>14,508,200</b>

Anticipated Ending Fund balance June 30, 2023:

Non-Spendable for prepaids, inventory and deposits	249,300	129,200	-	129,200
Committed	9,851,000	10,221,500	2,933,000	13,154,500
<b>Total Fund Balance:</b>	<b>10,100,300</b>	<b>10,350,700</b>	<b>2,933,000</b>	<b>13,283,700</b>

**Medicaid Fund  
Fund 273**

Fund balance July 1, 2022:

Non-Spendable for prepaids, inventory and deposits	3,100	3,400	-	3,400
Committed	-	(3,400)	-	(3,400)
<b>Total</b>	<b>3,100</b>	<b>-</b>	<b>-</b>	<b>-</b>

*Operating Revenue*

Revenue from Local Sources	11,479,700	11,493,200	334,000	11,827,200
Revenue from State Sources	54,100	54,100	7,200	61,300
Revenue from Federal Sources	541,500	541,500	-	541,500
<b>Total:</b>	<b>12,075,300</b>	<b>12,088,800</b>	<b>341,200</b>	<b>12,430,000</b>

Amount Available For Appropriation:	12,078,400	12,088,800	341,200	12,430,000
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Amount To Be Appropriated :

*Fund Operation Expenditures*

Operations and Maintenance 260	35,500	8,800	-	8,800
Support Services - Central 280	642,400	658,200	2,400	660,600
Payments to Other Public Schools 410	11,397,400	11,397,400	338,800	11,736,200
Debt Service Long Term Principal 510	-	24,400	-	24,400
Contingency Expenditures	3,100	-	-	-
<b>Total Appropriated:</b>	<b>12,078,400</b>	<b>12,088,800</b>	<b>341,200</b>	<b>12,430,000</b>

Anticipated Ending Fund balance June 30, 2023:

Non-Spendable for prepaids, inventory and deposits	3,100	3,400	-	3,400
Committed	-	(3,400)	-	(3,400)
<b>Total Fund Balance:</b>	<b>3,100</b>	<b>-</b>	<b>-</b>	<b>-</b>



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**HR/Finance Consortium  
Fund 277**

Fund balance July 1, 2022:

Committed	263,400	351,800	-	351,800
Total	<u>263,400</u>	<u>351,800</u>	-	<u>351,800</u>

*Operating Revenue*

Revenue from Local Sources	1,121,000	1,120,100	10,900	1,131,000
Revenue from State Sources	94,700	94,700	(9,600)	85,100
Incoming Transfers and Other Transactions	50,000	50,000	-	50,000
Total:	<u>1,265,700</u>	<u>1,264,800</u>	<u>1,300</u>	<u>1,266,100</u>

Amount Available For Appropriation:

	1,529,100	1,616,600	1,300	1,617,900
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Amount To Be Appropriated :

*Fund Operation Expenditures*

Support Services - Central 280	1,109,500	1,127,800	(101,100)	1,026,700
Fund Modification - Other Operating Transfers Out 6XX	204,000	204,000	-	204,000
Contingency Expenditures	215,600	284,800	102,400	387,200
Total Appropriated:	<u>1,529,100</u>	<u>1,616,600</u>	<u>1,300</u>	<u>1,617,900</u>

Anticipated Ending Fund balance June 30, 2023:

Committed	215,600	284,800	102,400	387,200
Total	<u>215,600</u>	<u>284,800</u>	<u>102,400</u>	<u>387,200</u>

**School Activities Fund  
Fund 290**

Fund balance July 1, 2022:

Committed	303,400	263,000	-	263,000
Total	<u>303,400</u>	<u>263,000</u>	-	<u>263,000</u>

*Operating Revenue*

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

Amount Available For Appropriation:

	483,400	443,000	-	443,000
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Amount To Be Appropriated :

*Fund Operation Expenditures*

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

Anticipated Ending Fund balance June 30, 2023:

Committed	303,400	263,000	-	263,000
Total	<u>303,400</u>	<u>263,000</u>	-	<u>263,000</u>

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2022-23 ADOPTED BUDGET	2022-23 AMENDMENT 1 TOTALS	ADJUSTMENT	2022-23 AMENDMENT 2 TOTALS
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**Debt Service Fund – 2016 Refunding Bonds  
Fund 311**

Fund balance July 1, 2022:

Restricted	6,296,800	6,926,100	-	6,926,100
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*Operating Revenue*

Revenue from Local Sources	24,000	54,200	115,100	169,300
Incoming Transfers and Other Transactions	1,800,000	1,800,000	-	1,800,000
<b>Total:</b>	<b>1,824,000</b>	<b>1,854,200</b>	<b>115,100</b>	<b>1,969,300</b>

Amount Available For Appropriation:	8,120,800	8,780,300	115,100	8,895,400
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Amount To Be Appropriated:

*Fund Operation Expenditures*

Debt Service - Long Term 511	2,468,200	2,468,200	-	2,468,200
Contingency Expenditures	5,652,600	6,312,100	115,100	6,427,200
<b>Total Appropriated:</b>	<b>8,120,800</b>	<b>8,780,300</b>	<b>115,100</b>	<b>8,895,400</b>

Anticipated Ending Fund balance June 30, 2023:

Restricted	5,652,600	6,312,100	115,100	6,427,200
<b>Total Fund Balance:</b>	<b>5,652,600</b>	<b>6,312,100</b>	<b>115,100</b>	<b>6,427,200</b>

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

Fund balance July 1, 2022:

Restricted	2,033,100	1,989,900	-	1,989,900
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*Operating Revenue*

Revenue from Local Sources	2,000	5,600	8,300	13,900
<b>Total:</b>	<b>2,000</b>	<b>5,600</b>	<b>8,300</b>	<b>13,900</b>

Amount Available For Appropriation:	2,035,100	1,995,500	8,300	2,003,800
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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	800,000	770,000	-	770,000
Contingency Expenditures	1,232,600	1,223,000	8,300	1,231,300
<b>Total Appropriated:</b>	<b>2,035,100</b>	<b>1,995,500</b>	<b>8,300</b>	<b>2,003,800</b>

Anticipated Ending Fund balance June 30, 2023:

Restricted	1,232,600	1,223,000	8,300	1,231,300
<b>Total Fund Balance:</b>	<b>1,232,600</b>	<b>1,223,000</b>	<b>8,300</b>	<b>1,231,300</b>

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2022-23 ADOPTED BUDGET	2022-23 AMENDMENT 1 TOTALS	ADJUSTMENT	2022-23 AMENDMENT 2 TOTALS
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**Debt Service Fund – QSCB Construction Reserve Fund  
Fund 314**

Fund balance July 1, 2022:

Restricted	10,979,300	10,139,300	-	10,139,300
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*Operating Revenue*

Revenue from Local Sources	1,000	2,200	3,100	5,300
Revenue from Federal Sources	760,200	754,700	-	754,700
Incoming Transfers and Other Transactions	800,000	770,000	-	770,000
<b>Total:</b>	<b>1,561,200</b>	<b>1,526,900</b>	<b>3,100</b>	<b>1,530,000</b>

Amount Available For Appropriation:	12,540,500	11,666,200	3,100	11,669,300
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Amount To Be Appropriated:

*Fund Operation Expenditures*

Debt Service - Long Term 511	927,500	927,500	-	927,500
Contingency Expenditures	11,613,000	10,738,700	3,100	10,741,800
<b>Total Appropriated:</b>	<b>12,540,500</b>	<b>11,666,200</b>	<b>3,100</b>	<b>11,669,300</b>

Anticipated Ending Fund balance June 30, 2023:

Restricted	11,613,000	10,738,700	3,100	10,741,800
<b>Total Fund Balance:</b>	<b>11,613,000</b>	<b>10,738,700</b>	<b>3,100</b>	<b>10,741,800</b>

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

Fund balance July 1, 2022:

Non-Spendable for prepaids, inventory and deposits	100,100	79,700	-	79,700
Committed	9,629,400	11,066,500	-	11,066,500
<b>Total</b>	<b>9,729,500</b>	<b>11,146,200</b>	<b>-</b>	<b>11,146,200</b>

*Operating Revenue*

Revenue from Local Sources	8,700	153,000	72,000	225,000
Incoming Transfers and Other Transactions	2,400,000	4,700,000	6,600,000	11,300,000
<b>Total:</b>	<b>2,408,700</b>	<b>4,853,000</b>	<b>6,672,000</b>	<b>11,525,000</b>

Amount Available For Appropriation:	12,138,200	15,999,200	6,672,000	22,671,200
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Amount To Be Appropriated:

*Fund Operation Expenditures*

Operation and Maintenance 260	115,000	115,000	-	115,000
Facilities Acquisition 450	2,834,400	3,069,200	(569,100)	2,500,100
Contingency Expenditures	9,188,800	12,815,000	7,241,100	20,056,100
<b>Total Appropriated:</b>	<b>12,138,200</b>	<b>15,999,200</b>	<b>6,672,000</b>	<b>22,671,200</b>

Anticipated Ending Fund balance June 30, 2023:

Non-Spendable for prepaids, inventory and deposits	100,100	79,700	-	79,700
Committed	9,088,700	12,735,300	7,241,100	19,976,400
<b>Total Fund Balance:</b>	<b>9,188,800</b>	<b>12,815,000</b>	<b>7,241,100</b>	<b>19,976,400</b>

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2022-23 ADOPTED BUDGET	2022-23 AMENDMENT 1 TOTALS	ADJUSTMENT	2022-23 AMENDMENT 2 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	139,500	-	139,500
Committed	10,077,300	11,344,600	-	11,344,600
<b>Total</b>	<b>10,252,400</b>	<b>11,484,100</b>	<b>-</b>	<b>11,484,100</b>

*Operating Revenue*

Revenue from Local Sources	11,000	213,000	57,000	270,000
Incoming Transfers and Other Transactions	800,000	800,000	-	800,000
<b>Total:</b>	<b>811,000</b>	<b>1,013,000</b>	<b>57,000</b>	<b>1,070,000</b>

Amount Available For Appropriation:

	11,063,400	12,497,100	57,000	12,554,100
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Amount To Be Appropriated:

*Fund Operation Expenditures*

Operations and Maintenance 260	-	68,000	-	68,000
Support Services - Central 280	831,100	831,100	(141,500)	689,600
Facilities Improvements 45x	778,000	778,000	(300,000)	478,000
Contingency Expenditures	9,454,300	10,820,000	498,500	11,318,500
<b>Total Appropriated:</b>	<b>11,063,400</b>	<b>12,497,100</b>	<b>57,000</b>	<b>12,554,100</b>

Anticipated Ending Fund balance June 30, 2023:

Non-Spendable for prepaids, inventory and deposits	175,100	139,500	-	139,500
Committed	9,279,200	10,680,500	498,500	11,179,000
<b>Total Fund Balance:</b>	<b>9,454,300</b>	<b>10,820,000</b>	<b>498,500</b>	<b>11,318,500</b>

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

Fund balance July 1, 2022:

Restricted	505,800	527,900	-	527,900
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*Operating Revenue*

Revenue from Local Sources	200	1,000	2,300	3,300
<b>Total:</b>	<b>200</b>	<b>1,000</b>	<b>2,300</b>	<b>3,300</b>

Amount Available For Appropriation:

	506,000	528,900	2,300	531,200
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Amount To Be Appropriated:

*Fund Operation Expenditures*

Facilities Improvements 45x	5,000	-	9,700	9,700
Fund Modifications (operating transfers out) 6XX	-	528,900	(7,400)	521,500
<b>Total Appropriated:</b>	<b>5,000</b>	<b>528,900</b>	<b>2,300</b>	<b>531,200</b>

Anticipated Ending Fund balance June 30, 2023:

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

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	2022-23 ADOPTED BUDGET	2022-23 AMENDMENT 1 TOTALS	ADJUSTMENT	2022-23 AMENDMENT 2 TOTALS
<b>Production Print Enterprise Fund</b>				
<b>Fund 710</b>				
Net Position July 1, 2022:				
Net investments in capital assets	157,300	82,500	-	82,500
Unrestricted net position	(882,900)	(799,600)	-	(799,600)
Net Position	<u>(725,600)</u>	<u>(717,100)</u>	-	<u>(717,100)</u>
<i>Operating Revenue</i>				
Revenue from Local Sources	1,710,600	1,713,000	80,400	1,793,400
Revenue from State Sources	67,100	67,100	9,400	76,500
Total:	<u>1,777,700</u>	<u>1,780,100</u>	<u>89,800</u>	<u>1,869,900</u>
Amount Available For Appropriation:	<u>1,052,100</u>	<u>1,063,000</u>	<u>89,800</u>	<u>1,152,800</u>
Amount To Be Appropriated:				
<i>Fund Operation Expenditures</i>				
Support Services - Business 250	1,485,400	1,635,400	105,900	1,741,300
Operations and Maintenance 260	225,000	92,000	1,700	93,700
Support Services - Central 280	19,000	19,000	-	19,000
Debt Service Long Term Principal 510	-	48,000	-	48,000
Depreciation 711	70,000	183,900	-	183,900
Contingency Expenditures	-	-	-	-
Total Appropriated:	<u>1,799,400</u>	<u>1,978,300</u>	<u>107,600</u>	<u>2,085,900</u>
Net Position June 30, 2023:				
Net investments in capital assets	157,300	82,500	-	82,500
Unrestricted net position	(904,600)	(997,800)	(17,800)	(1,015,600)
Net Position	<u>(747,300)</u>	<u>(915,300)</u>	<u>(17,800)</u>	<u>(933,100)</u>

RECOMMENDED RESOLUTION  
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	2022-23 ADOPTED BUDGET	2022-23 AMENDMENT 1 TOTALS	ADJUSTMENT	2022-23 AMENDMENT 2 TOTALS
<b>Risk Related Activity Fund</b>				
<b>Fund 810</b>				
Net Position July 1, 2022:	2,446,000	2,453,700	-	2,453,700
<i>Operating Revenue</i>				
Incoming Transfers and Other Transactions	9,163,200	9,185,400	(121,100)	9,064,300
Total:	<u>9,163,200</u>	<u>9,185,400</u>	<u>(121,100)</u>	<u>9,064,300</u>
Amount Available For Appropriation:	11,609,200	11,639,100	(121,100)	11,518,000
Amount To Be Appropriated:				
Fund Operation Expenditures	9,148,200	9,173,400	(155,300)	9,018,100
Contingency Expenditures	2,461,000	2,461,000	38,900	2,499,900
Total Appropriated:	<u>11,609,200</u>	<u>11,634,400</u>	<u>(116,400)</u>	<u>11,518,000</u>
Ending Net Position June 30, 2023:				
Claim Fluctuation Reserve:				
CFR – Health Care Insurance	100,000	100,000	-	100,000
CFR – Dental Insurance	276,800	276,800	-	276,800
CFR – Vision Insurance	31,400	31,000	-	31,000
CFR – Life Insurance	1,400	1,700	-	1,700
CFR – STD/LTD Insurance	12,700	11,400	-	11,400
CFR – Workers Compensation Insurance	24,500	15,000	-	15,000
CFR – Unemployment Insurance	50,000	50,000	-	50,000
CFR – General Liability	700	900	-	900
CFR – Errors & Omissions	400	300	-	300
CFR – Professional Liability	680,000	680,000	-	680,000
CFR – Cyber Liability	1,000,000	1,000,000	-	1,000,000
CFR – Bldg/Vehicles/Prop-Casualty	4,900	6,100	-	6,100
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	-	15,000	-	15,000
Retained Earnings	105,300	104,600	34,200	138,800
Net Position, End of Year Total	<u>2,461,000</u>	<u>2,465,700</u>	<u>34,200</u>	<u>2,499,900</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.