

RECOMMENDED RESOLUTION
Fiscal Year 2022-23
Amendment 3 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	2022-23 AMENDMENT 2 TOTALS	ADJUSTMENT	2022-23 AMENDMENT 3 TOTALS
General Education Fund:					
Fund 100					
Fund balance July 1, 2022:					
Non-Spendable (prepaids, inventory and deposits)	14,300	30,800	30,800	-	30,800
Assigned	435,000	2,000,000	2,000,000	-	2,000,000
Unassigned	4,809,700	5,295,700	5,295,700	-	5,295,700
Total	5,259,000	7,326,500	7,326,500	-	7,326,500
<i>Operating Revenue</i>					
Revenue from Local Sources	15,732,000	15,708,100	16,852,000	144,400	16,996,400
Revenue from State Sources	6,406,100	6,523,700	6,452,200	1,210,200	7,662,400
Incoming Transfers and Other Transactions	794,300	3,373,200	3,368,200	(146,400)	3,221,800
Total	22,932,400	25,605,000	26,672,400	1,208,200	27,880,600
 Amount Available to Appropriate:	 28,191,400	 32,931,500	 33,998,900	 1,208,200	 35,207,100
Amount To Be Appropriated:					
<i>Fund Operation Expenditures</i>					
Support Services - Pupil 210	201,400	202,200	194,100	8,200	202,300
Support Services - Instructional Staff 220	8,158,500	8,105,800	7,433,700	195,100	7,628,800
Support Services - General Administration 230	1,785,100	1,768,600	1,644,400	(51,800)	1,592,600
Support Services - Business 250	980,000	943,500	894,300	29,000	923,300
Operations and Maintenance 260	906,500	868,400	790,100	800	790,900
Pupil Transportation 270	291,100	286,500	284,600	(50,800)	233,800
Support Services - Central 280	8,743,900	8,775,100	8,032,100	(44,600)	7,987,500
Support Services - Other 290	1,004,100	1,071,900	1,067,200	(215,300)	851,900
Building Improv Svcs 450	435,000	538,000	630,500	(90,000)	540,500
Debt Service Long Term Principal 510	-	35,600	35,600	-	35,600
Fund Modifications (operating transfers out) 6XX	1,038,400	1,038,400	6,238,400	2,500,000	8,738,400
Contingency Expenditures	4,647,400	9,297,500	6,753,900	(1,072,400)	5,681,500
Total Appropriated:	28,191,400	32,931,500	33,998,900	1,208,200	35,207,100
 Anticipated Ending Fund balance June 30, 2023:					
Non-Spendable (prepaids, inventory and deposits)	14,300	30,800	30,800	-	30,800
Assigned	-	4,700,000	1,400,000	-	1,400,000
Unassigned	4,633,100	4,566,700	5,323,100	(1,072,400)	4,250,700
Total Fund Balance:	4,647,400	9,297,500	6,753,900	(1,072,400)	5,681,500

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2022-23 ADOPTED BUDGET	2022-23 AMENDMENT 1 TOTALS	2022-23 AMENDMENT 2 TOTALS	ADJUSTMENT	2022-23 AMENDMENT 3 TOTALS
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**General Education Grants & Funded Projects:
Fund 105**

Fund balance July 1, 2022:

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

Operating Revenue

Revenue from Non-Educational Entity	1,347,100	1,265,400	1,346,500	385,100	1,731,600
Revenue from State Sources	36,495,300	44,264,100	64,340,300	(1,796,000)	62,544,300
Revenue from Federal Sources	6,710,600	10,327,000	10,871,900	250,700	11,122,600
Total Available to Appropriate:	44,553,000	55,856,500	76,558,700	(1,160,200)	75,398,500

Amount To Be Appropriated:

Fund Operation Expenditures

Basic Programs 110	153,400	250,000	228,400	687,500	915,900
Added Needs 120	128,000	158,700	158,800	11,700	170,500
Support Services-Pupil 210	814,000	3,645,100	5,528,100	(3,174,500)	2,353,600
Support Services - Instructional Staff 220	8,320,400	12,341,700	11,362,000	853,900	12,215,900
Support Services - General Administration 230	122,200	17,700	20,700	25,100	45,800
Support Services - School Administration 240	8,000	7,700	-	-	-
Support Services - Business 250	56,800	60,500	65,500	33,000	98,500
Operation and Maintenance 260	-	3,000	4,000	221,800	225,800
Pupil Transportation Services 270	1,253,400	1,608,000	1,279,700	457,300	1,737,000
Support Services - Central 280	390,700	1,185,000	1,162,000	393,200	1,555,200
Support Services - Other 290	3,300	5,000	3,000	(300)	2,700
Community Services-Community Services Direction 310	488,900	463,000	463,000	64,700	527,700
Community Activities 330	404,100	453,000	449,000	(31,600)	417,400
Custody and Care of Children 350	9,500	2,000	3,000	(1,000)	2,000
Welfare Activities 360	-	10,700	23,000	7,400	30,400
Community Services - Other Community Services 390	1,111,100	960,300	970,000	(200)	969,800
Payments to Other Public Schools 410	25,187,200	26,429,000	25,654,400	1,336,600	26,991,000
Payments to Not for Profit Entities 440	5,745,600	7,844,000	28,766,900	(2,083,600)	26,683,300
Fund Modifications (operating transfers out) 6XX	356,400	412,100	417,200	38,800	456,000
Total Appropriated:	44,553,000	55,856,500	76,558,700	(1,160,200)	75,398,500

Anticipated Ending Fund balance June 30, 2023:

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

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	2022-23 ADOPTED BUDGET	2022-23 AMENDMENT 1 TOTALS	2022-23 AMENDMENT 2 TOTALS	ADJUSTMENT	2022-23 AMENDMENT 3 TOTALS
Special Education Fund:					
Fund 200					
Fund balance July 1, 2022:					
Non-Spendable (prepaids, inventory and deposits)	27,000	36,500	36,500	-	36,500
Restricted Special Education	1,011,000	4,660,900	4,660,900	-	4,660,900
Restricted (SE center program facility renovation)	10,419,600	10,419,600	10,419,600	-	10,419,600
Total	11,457,600	15,117,000	15,117,000	-	15,117,000
<i>Operating Revenue</i>					
Revenue from Local Sources	163,847,300	166,038,800	168,128,800	129,000	168,257,800
Revenue from State Sources	7,803,600	7,648,800	7,068,000	1,818,900	8,886,900
Incoming Transfers and Other Transactions	305,500	305,500	298,000	(12,700)	285,300
Total	171,956,400	173,993,100	175,494,800	1,935,200	177,430,000
 Amount Available to Appropriate:	 183,414,000	 189,110,100	 190,611,800	 1,935,200	 192,547,000
 Amount To Be Appropriated:					
<i>Fund Operation Expenditures</i>					
Added Needs 120	1,500,000	1,500,000	1,500,000	(1,100,000)	400,000
Support Services - Pupil 210	10,780,800	10,568,000	10,151,200	(168,400)	9,982,800
Support Services - Instructional Staff 220	3,149,500	3,159,000	2,753,100	70,700	2,823,800
Support Services - General Administration 230	925,700	917,200	857,000	(60,000)	797,000
Support Services - Business 250	1,391,900	1,294,000	1,243,600	22,500	1,266,100
Operations and Maintenance 260	600,600	442,200	412,000	(9,800)	402,200
Pupil Transportation 270	94,900	93,300	93,300	(17,500)	75,800
Support Services - Central 280	4,593,000	4,623,400	4,386,400	(5,500)	4,380,900
Support Services - Other 290	346,500	346,500	349,100	(34,200)	314,900
Payments to Other Public Schools 410	148,300,000	154,278,100	157,037,600	3,225,800	160,263,400
Debt Service Long Term Principal 510	-	177,100	177,100	-	177,100
Fund Modifications (operating transfers out) 6XX	211,100	211,100	211,100	-	211,100
Contingency Expenditures	11,520,000	11,500,200	11,440,300	11,600	11,451,900
Total Appropriated:	183,414,000	189,110,100	190,611,800	1,935,200	192,547,000
 Anticipated Ending Fund balance June 30, 2023:					
Non-Spendable (prepaids, inventory and deposits)	27,000	36,500	36,500	-	36,500
Restricted Special Education	1,073,400	1,044,100	984,200	11,600	995,800
Restricted (SE center program facility renovation)	10,419,600	10,419,600	10,419,600	-	10,419,600
Total Fund Balance:	11,520,000	11,500,200	11,440,300	11,600	11,451,900

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	2022-23 ADOPTED BUDGET	2022-23 AMENDMENT 1 TOTALS	2022-23 AMENDMENT 2 TOTALS	ADJUSTMENT	2022-23 AMENDMENT 3 TOTALS
Special Education Grants & Funded Projects Fund 205					
Fund balance July 1, 2022:					
Unassigned	-	3,300	3,300	-	3,300
Non-Spendable for prepaids, inventory and deposits	-	(172,900)	(172,900)	-	(172,900)
Total	-	(169,600)	(169,600)	-	(169,600)
<i>Operating Revenue</i>					
Revenue from State Sources	1,983,800	2,554,100	2,604,100	-	2,604,100
Revenue from Federal Sources	58,260,100	61,300,500	61,362,700	12,000	61,374,700
Total Available to Appropriate:	60,243,900	63,854,600	63,966,800	12,000	63,978,800
Amount To Be Appropriated:					
<i>Fund Operation Expenditures</i>					
Added Needs - 120	-	-	-	8,400	8,400
Support Services - Pupil 210	4,328,900	4,359,000	4,880,500	53,000	4,933,500
Support Services - Instructional Staff 220	537,400	505,100	704,600	47,400	752,000
Support Services - Operation and Maintenance 260	-	-	6,000	-	6,000
Support Services - Central 280	1,076,800	339,000	1,080,400	2,500	1,082,900
Community Services-Community Activities 330	1,000	1,000	-	-	-
Community Services - Non-Public Schools Pupil 370	3,223,200	934,000	2,617,500	(44,900)	2,572,600
Payments to Other Public Schools 410	50,707,900	57,376,400	54,314,100	(100,400)	54,213,700
Fund Modifications (operating transfers out) 6XX	368,700	340,100	363,700	46,000	409,700
Total Appropriated:	60,243,900	63,854,600	63,966,800	12,000	63,978,800
Anticipated Ending Fund balance June 30, 2023:					
Unassigned	-	3,300	3,300	-	3,300
Non-Spendable for prepaids, inventory and deposits	-	(172,900)	(172,900)	-	(172,900)
Total Fund Balance:	-	(169,600)	(169,600)	-	(169,600)

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	2022-23 ADOPTED BUDGET	2022-23 AMENDMENT 1 TOTALS	2022-23 AMENDMENT 2 TOTALS	ADJUSTMENT	2022-23 AMENDMENT 3 TOTALS
Career Focused Education Fund					
Fund 600					
Fund balance July 1, 2022:					
Non-Spendable for prepaids, inventory and deposits	10,600	40,000	40,000	-	40,000
Restricted Career Focused Education	5,804,700	7,080,100	7,080,100	-	7,080,100
Total	5,815,300	7,120,100	7,120,100	-	7,120,100
<i>Operating Revenue</i>					
Revenue from Local Sources	40,411,100	41,077,100	41,458,100	195,300	41,653,400
Revenue from State Sources	5,730,900	5,710,900	6,361,000	1,959,900	8,320,900
Incoming Transfers and Other Transactions	127,300	127,300	127,300	-	127,300
Total	46,269,300	46,915,300	47,946,400	2,155,200	50,101,600
 Amount Available to Appropriate:	 52,084,600	 54,035,400	 55,066,500	 2,155,200	 57,221,700
Amount To Be Appropriated:					
<i>Fund Operation Expenditures</i>					
Added Needs 120	17,847,400	17,398,300	16,423,200	508,800	16,932,000
Support Services - Pupil 210	2,067,400	2,067,800	2,120,900	105,500	2,226,400
Support Services - Instructional Staff 220	2,955,300	2,970,800	2,850,200	131,800	2,982,000
Support Services - General Administration 230	1,089,600	1,081,100	1,018,600	(16,300)	1,002,300
Support Services School Administration 240	2,642,600	2,642,600	2,636,800	88,900	2,725,700
Support Services - Business 250	1,632,500	1,551,500	1,442,300	42,600	1,484,900
Operations and Maintenance 260	4,044,400	4,046,700	4,029,100	212,800	4,241,900
Pupil Transportation 270	124,800	124,900	124,600	(44,800)	79,800
Support Services - Central 280	6,152,000	6,013,100	5,699,500	13,800	5,713,300
Support Services - Other 290	188,000	188,000	188,000	(6,900)	181,100
Payments to Other Public Schools 410	3,088,000	3,088,000	3,088,000	-	3,088,000
Debt Service Long Term Principal 5XX	-	218,600	218,600	-	218,600
Fund Modifications (operating transfers out) 6XX	4,427,100	6,727,100	8,127,100	2,000,000	10,127,100
Contingency Expenditures	5,825,500	5,916,900	7,099,600	(881,000)	6,218,600
Total Appropriated:	52,084,600	54,035,400	55,066,500	2,155,200	57,221,700
 Anticipated Ending Fund balance June 30, 2023:					
Non-Spendable for prepaids, inventory and deposits	10,600	40,000	40,000	-	40,000
Restricted Career Focused Education	5,814,900	5,876,900	7,059,600	(881,000)	6,178,600
Total Fund Balance:	5,825,500	5,916,900	7,099,600	(881,000)	6,218,600

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2022-23 ADOPTED BUDGET	2022-23 AMENDMENT 1 TOTALS	2022-23 AMENDMENT 2 TOTALS	ADJUSTMENT	2022-23 AMENDMENT 3 TOTALS
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**Career Focused Education Grants & Funded Projects
Fund 605**

Fund balance July 1, 2022:

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

Operating Revenue

Revenue from Non-Educational Entity	-	195,100	389,200	150,200	539,400
Revenue from State Sources	32,000	83,100	103,100	29,100	132,200
Revenue from Federal Sources	2,151,000	1,875,100	1,759,000	-	1,759,000
Total Available to Appropriate:	2,183,000	2,153,300	2,251,300	179,300	2,430,600

Amount To Be Appropriated:

Fund Operation Expenditures

Basic Program 110	-	-	-	40,000	40,000
Added Needs 120	169,400	354,100	374,100	125,000	499,100
Support Services-Pupil 210	1,436,300	1,326,800	1,378,900	-	1,378,900
Support Services - Instructional Staff 220	442,400	306,000	311,800	100	311,900
Operations and Maintenance - 260	-	-	-	14,200	14,200
Pupil Transportation 270	22,500	33,000	33,000	-	33,000
Support Services-Central 280	112,400	133,400	153,500	-	153,500
Total Appropriated:	2,183,000	2,153,300	2,251,300	179,300	2,430,600

Anticipated Ending Fund balance June 30, 2023:

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

2022-23 ADOPTED BUDGET	2022-23 AMENDMENT 1 TOTALS	2022-23 AMENDMENT 2 TOTALS	ADJUSTMENT	2022-23 AMENDMENT 3 TOTALS
200	81,600	81,600	-	81,600
4,115,500	5,749,600	5,749,600	-	5,749,600
4,115,700	5,831,200	5,831,200	-	5,831,200

Operating Revenue

Revenue from Local Sources

Revenue from State Sources

Revenue from Federal Sources

Incoming Transfers and Other Transactions

Total:

17,843,500	16,623,000	14,223,100	(100,700)	14,122,400
1,386,900	1,284,200	1,455,000	817,400	2,272,400
-	-	-	3,300	3,300
562,600	490,700	567,400	(39,600)	527,800
19,793,000	18,397,900	16,245,500	680,400	16,925,900

Amount Available For Appropriation:

23,908,700 24,229,100 22,076,700 680,400 22,757,100

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	3,852,000	(139,100)	3,712,900
49,100	49,100	49,300	3,000	52,300
452,400	450,000	395,900	(38,300)	357,600
448,500	448,500	389,300	38,300	427,600
1,238,000	1,265,500	899,100	(23,200)	875,900
19,000	19,000	19,000	-	19,000
11,677,800	11,811,100	11,773,200	648,800	12,422,000
368,300	342,100	344,500	(27,800)	316,700
4,746,500	6,133,200	4,354,400	218,700	4,573,100
23,908,700	24,229,100	22,076,700	680,400	22,757,100

Anticipated Ending Fund balance June 30, 2023:

Non-Spendable for prepaids, inventory and deposits

Committed

Total

200	81,600	81,600	-	81,600
4,746,300	6,051,600	4,272,800	218,700	4,491,500
4,746,500	6,133,200	4,354,400	218,700	4,573,100

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2022-23 ADOPTED BUDGET	2022-23 AMENDMENT 1 TOTALS	2022-23 AMENDMENT 2 TOTALS	ADJUSTMENT	2022-23 AMENDMENT 3 TOTALS
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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	-	129,200
Committed	9,705,500	9,940,300	9,940,300	-	9,940,300
Total	9,954,800	10,069,500	10,069,500	-	10,069,500

Operating Revenue

Revenue from Local Sources	613,400	3,657,100	3,712,100	6,100	3,718,200
Incoming Transfers and Other Transactions	726,600	726,600	726,600	-	726,600
Total:	1,340,000	4,383,700	4,438,700	6,100	4,444,800

Amount Available For Appropriation:	11,294,800	14,453,200	14,508,200	6,100	14,514,300
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Amount To Be Appropriated :

Fund Operation Expenditures

Support Services - Instructional Staff 220	800,000	800,000	804,700	-	804,700
Support Services - General Administration 230	5,000	5,000	5,000	-	5,000
Support Services - Central 280	389,500	414,800	414,800	10,700	425,500
Bldg Improvements - 450	-	2,882,700	-	200,000	200,000
Contingency Expenditures	10,100,300	10,350,700	13,283,700	(204,600)	13,079,100
Total Appropriated:	11,294,800	14,453,200	14,508,200	6,100	14,514,300

Anticipated Ending Fund balance June 30, 2023:

Non-Spendable for prepaids, inventory and deposits	249,300	129,200	129,200	-	129,200
Committed	9,851,000	10,221,500	13,154,500	(204,600)	12,949,900
Total Fund Balance:	10,100,300	10,350,700	13,283,700	(204,600)	13,079,100

**Medicaid Fund
Fund 273**

Fund balance July 1, 2022:

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

Operating Revenue

Revenue from Local Sources	11,479,700	11,493,200	11,827,200	4,544,900	16,372,100
Revenue from State Sources	54,100	54,100	61,300	35,100	96,400
Revenue from Federal Sources	541,500	541,500	541,500	(41,500)	500,000
Total:	12,075,300	12,088,800	12,430,000	4,538,500	16,968,500

Amount Available For Appropriation:	12,078,400	12,088,800	12,430,000	4,538,500	16,968,500
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Amount To Be Appropriated :

Fund Operation Expenditures

Operations and Maintenance 260	35,500	8,800	8,800	(2,700)	6,100
Support Services - Central 280	642,400	658,200	660,600	32,600	693,200
Payments to Other Public Schools 410	11,397,400	11,397,400	11,736,200	4,505,200	16,241,400
Debt Service Long Term Principal 510	-	24,400	24,400	-	24,400
Contingency Expenditures	3,100	-	-	-	-
Total Appropriated:	12,078,400	12,088,800	12,430,000	4,535,100	16,965,100

Anticipated Ending Fund balance June 30, 2023:

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

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	2022-23 ADOPTED BUDGET	2022-23 AMENDMENT 1 TOTALS	2022-23 AMENDMENT 2 TOTALS	ADJUSTMENT	2022-23 AMENDMENT 3 TOTALS
HR/Finance Consortium					
Fund 277					
Fund balance July 1, 2022:					
Committed	263,400	351,800	351,800	-	351,800
Total	<u>263,400</u>	<u>351,800</u>	<u>351,800</u>	-	<u>351,800</u>
<i>Operating Revenue</i>					
Revenue from Local Sources	1,121,000	1,120,100	1,131,000	12,600	1,143,600
Revenue from State Sources	94,700	94,700	85,100	49,600	134,700
Incoming Transfers and Other Transactions	50,000	50,000	50,000	-	50,000
Total:	<u>1,265,700</u>	<u>1,264,800</u>	<u>1,266,100</u>	<u>62,200</u>	<u>1,328,300</u>
Amount Available For Appropriation:	1,529,100	1,616,600	1,617,900	62,200	1,680,100
Amount To Be Appropriated :					
<i>Fund Operation Expenditures</i>					
Support Services - Central 280	1,109,500	1,127,800	1,026,700	30,600	1,057,300
Fund Modification - Other Operating Transfers Out 6XX	204,000	204,000	204,000	-	204,000
Contingency Expenditures	215,600	284,800	387,200	31,600	418,800
Total Appropriated:	<u>1,529,100</u>	<u>1,616,600</u>	<u>1,617,900</u>	<u>62,200</u>	<u>1,680,100</u>
Anticipated Ending Fund balance June 30, 2023:					
Committed	215,600	284,800	387,200	31,600	418,800
Total	<u>215,600</u>	<u>284,800</u>	<u>387,200</u>	<u>31,600</u>	<u>418,800</u>
School Activities Fund					
Fund 290					
Fund balance July 1, 2022:					
Committed	303,400	263,000	263,000	-	263,000
Total	<u>303,400</u>	<u>263,000</u>	<u>263,000</u>	-	<u>263,000</u>
<i>Operating Revenue</i>					
Revenue from Local Sources	180,000	180,000	180,000	-	180,000
Revenue from State Sources	-	-	-	-	-
Total:	<u>180,000</u>	<u>180,000</u>	<u>180,000</u>	-	<u>180,000</u>
Amount Available For Appropriation:	483,400	443,000	443,000	-	443,000
Amount To Be Appropriated :					
<i>Fund Operation Expenditures</i>					
Other School Activity Expenditures 296	180,000	180,000	180,000	-	180,000
Contingency Expenditures	303,400	263,000	263,000	-	263,000
Total Appropriated:	<u>483,400</u>	<u>443,000</u>	<u>443,000</u>	-	<u>443,000</u>
Anticipated Ending Fund balance June 30, 2023:					
Committed	303,400	263,000	263,000	-	263,000
Total	<u>303,400</u>	<u>263,000</u>	<u>263,000</u>	-	<u>263,000</u>

RECOMMENDED RESOLUTION
Fiscal Year 2022-23
Amendment 3 Budget Resolution
(General Appropriation Act)

	2022-23 ADOPTED BUDGET	2022-23 AMENDMENT 1 TOTALS	2022-23 AMENDMENT 2 TOTALS	ADJUSTMENT	2022-23 AMENDMENT 3 TOTALS
Debt Service Fund – 2016 Refunding Bonds Fund 311					
Fund balance July 1, 2022:					
Restricted	6,296,800	6,926,100	6,926,100	-	6,926,100
<i>Operating Revenue</i>					
Revenue from Local Sources	24,000	54,200	169,300	-	169,300
Incoming Transfers and Other Transactions	1,800,000	1,800,000	1,800,000	-	1,800,000
Total:	1,824,000	1,854,200	1,969,300	-	1,969,300
Amount Available For Appropriation:	8,120,800	8,780,300	8,895,400	-	8,895,400
Amount To Be Appropriated:					
<i>Fund Operation Expenditures</i>					
Debt Service - Long Term 511	2,468,200	2,468,200	2,468,200	-	2,468,200
Contingency Expenditures	5,652,600	6,312,100	6,427,200	-	6,427,200
Total Appropriated:	8,120,800	8,780,300	8,895,400	-	8,895,400
Anticipated Ending Fund balance June 30, 2023:					
Restricted	5,652,600	6,312,100	6,427,200	-	6,427,200
Total Fund Balance:	5,652,600	6,312,100	6,427,200	-	6,427,200
Debt Service Fund – QSCB Defeasement Fund Fund 313					
Fund balance July 1, 2022:					
Restricted	2,033,100	1,989,900	1,989,900	-	1,989,900
<i>Operating Revenue</i>					
Revenue from Local Sources	2,000	5,600	13,900	600	14,500
Total:	2,000	5,600	13,900	600	14,500
Amount Available For Appropriation:	2,035,100	1,995,500	2,003,800	600	2,004,400
Amount To Be Appropriated:					
<i>Fund Operation Expenditures</i>					
Debt Service - Long Term 511	2,500	2,500	2,500	-	2,500
Fund Modifications (operating transfers out) 6XX	800,000	770,000	770,000	-	770,000
Contingency Expenditures	1,232,600	1,223,000	1,231,300	600	1,231,900
Total Appropriated:	2,035,100	1,995,500	2,003,800	600	2,004,400
Anticipated Ending Fund balance June 30, 2023:					
Restricted	1,232,600	1,223,000	1,231,300	600	1,231,900
Total Fund Balance:	1,232,600	1,223,000	1,231,300	600	1,231,900

RECOMMENDED RESOLUTION
Fiscal Year 2022-23
Amendment 3 Budget Resolution
(General Appropriation Act)

	2022-23 ADOPTED BUDGET	2022-23 AMENDMENT 1 TOTALS	2022-23 AMENDMENT 2 TOTALS	ADJUSTMENT	2022-23 AMENDMENTS 3 TOTALS
Debt Service Fund – QSCB Construction Reserve Fund Fund 314					
Fund balance July 1, 2022:					
Restricted	10,979,300	10,139,300	10,139,300	-	10,139,300
<i>Operating Revenue</i>					
Revenue from Local Sources	1,000	2,200	5,300	3,600	8,900
Revenue from Federal Sources	760,200	754,700	754,700	400	755,100
Incoming Transfers and Other Transactions	800,000	770,000	770,000	-	770,000
Total:	<u>1,561,200</u>	<u>1,526,900</u>	<u>1,530,000</u>	<u>4,000</u>	<u>1,534,000</u>
Amount Available For Appropriation:	12,540,500	11,666,200	11,669,300	4,000	11,673,300
Amount To Be Appropriated:					
<i>Fund Operation Expenditures</i>					
Debt Service - Long Term 511	927,500	927,500	927,500	-	927,500
Contingency Expenditures	11,613,000	10,738,700	10,741,800	4,000	10,745,800
Total Appropriated:	<u>12,540,500</u>	<u>11,666,200</u>	<u>11,669,300</u>	<u>4,000</u>	<u>11,673,300</u>
Anticipated Ending Fund balance June 30, 2023:					
Restricted	11,613,000	10,738,700	10,741,800	4,000	10,745,800
Total Fund Balance:	<u>11,613,000</u>	<u>10,738,700</u>	<u>10,741,800</u>	<u>4,000</u>	<u>10,745,800</u>
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	-	79,700
Committed	9,629,400	11,066,500	11,066,500	-	11,066,500
Total	<u>9,729,500</u>	<u>11,146,200</u>	<u>11,146,200</u>	<u>-</u>	<u>11,146,200</u>
<i>Operating Revenue</i>					
Revenue from Local Sources	8,700	153,000	225,000	-	225,000
Incoming Transfers and Other Transactions	2,400,000	4,700,000	11,300,000	4,500,000	15,800,000
Total:	<u>2,408,700</u>	<u>4,853,000</u>	<u>11,525,000</u>	<u>4,500,000</u>	<u>16,025,000</u>
Amount Available For Appropriation:	12,138,200	15,999,200	22,671,200	4,500,000	27,171,200
Amount To Be Appropriated:					
<i>Fund Operation Expenditures</i>					
Operation and Maintenance 260	115,000	115,000	115,000	(115,000)	-
Facilities Acquisition 450	2,834,400	3,069,200	2,500,100	640,500	3,140,600
Contingency Expenditures	9,188,800	12,815,000	20,056,100	3,974,500	24,030,600
Total Appropriated:	<u>12,138,200</u>	<u>15,999,200</u>	<u>22,671,200</u>	<u>4,500,000</u>	<u>27,171,200</u>
Anticipated Ending Fund balance June 30, 2023:					
Non-Spendable for prepaids, inventory and deposits	100,100	79,700	79,700	-	79,700
Committed	9,088,700	12,735,300	19,976,400	3,974,500	23,950,900
Total Fund Balance:	<u>9,188,800</u>	<u>12,815,000</u>	<u>20,056,100</u>	<u>3,974,500</u>	<u>24,030,600</u>

RECOMMENDED RESOLUTION
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	2022-23 ADOPTED BUDGET	2022-23 AMENDMENT 1 TOTALS	2022-23 AMENDMENT 2 TOTALS	ADJUSTMENT	2022-23 AMENDMENT 3 TOTALS
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	-	139,500
Committed	10,077,300	11,344,600	11,344,600	-	11,344,600
Total	10,252,400	11,484,100	11,484,100	-	11,484,100
<i>Operating Revenue</i>					
Revenue from Local Sources	11,000	213,000	270,000	23,900	293,900
Incoming Transfers and Other Transactions	800,000	800,000	800,000	-	800,000
Total:	811,000	1,013,000	1,070,000	23,900	1,093,900
 Amount Available For Appropriation:	 11,063,400	 12,497,100	 12,554,100	 23,900	 12,578,000
Amount To Be Appropriated:					
<i>Fund Operation Expenditures</i>					
Operations and Maintenance 260	-	68,000	68,000	(68,000)	-
Support Services - Central 280	831,100	831,100	689,600	(203,800)	485,800
Facilities Improvements 45x	778,000	778,000	478,000	400,000	878,000
Contingency Expenditures	9,454,300	10,820,000	11,318,500	(104,300)	11,214,200
Total Appropriated:	11,063,400	12,497,100	12,554,100	23,900	12,578,000
 Anticipated Ending Fund balance June 30, 2023:					
Non-Spendable for prepaids, inventory and deposits	175,100	139,500	139,500	-	139,500
Committed	9,279,200	10,680,500	11,179,000	(104,300)	11,074,700
Total Fund Balance:	9,454,300	10,820,000	11,318,500	(104,300)	11,214,200
 Career Connections Facility Capital Projects Fund Fund 409					
Fund balance July 1, 2022:					
Restricted	505,800	527,900	527,900	-	527,900
<i>Operating Revenue</i>					
Revenue from Local Sources	200	1,000	3,300	-	3,300
Total:	200	1,000	3,300	-	3,300
 Amount Available For Appropriation:	 506,000	 528,900	 531,200	 -	 531,200
Amount To Be Appropriated:					
<i>Fund Operation Expenditures</i>					
Facilities Improvements 45x	5,000	-	9,700	-	9,700
Fund Modifications (operating transfers out) 6XX	-	528,900	521,500	-	521,500
Total Appropriated:	5,000	528,900	531,200	-	531,200
 Anticipated Ending Fund balance June 30, 2023:					
Restricted	501,000	-	-	-	-
Total Fund Balance:	501,000	-	-	-	-

RECOMMENDED RESOLUTION
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(General Appropriation Act)

**Production Print Enterprise Fund
Fund 710**

Net Position July 1, 2022:

	2022-23 ADOPTED BUDGET	2022-23 AMENDMENT 1 TOTALS	2022-23 AMENDMENT 2 TOTALS	ADJUSTMENT	2022-23 AMENDMENT 3 TOTALS
Net investments in capital assets	157,300	82,500	82,500	-	82,500
Unrestricted net position	(882,900)	(799,600)	(799,600)	-	(799,600)
Net Position	<u>(725,600)</u>	<u>(717,100)</u>	<u>(717,100)</u>	-	<u>(717,100)</u>

Operating Revenue

Revenue from Local Sources	1,710,600	1,713,000	1,793,400	(22,400)	1,771,000
Revenue from State Sources	67,100	67,100	76,500	43,700	120,200
Total:	<u>1,777,700</u>	<u>1,780,100</u>	<u>1,869,900</u>	<u>21,300</u>	<u>1,891,200</u>

Amount Available For Appropriation:

	<u>1,052,100</u>	<u>1,063,000</u>	<u>1,152,800</u>	<u>21,300</u>	<u>1,174,100</u>
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Amount To Be Appropriated:

Fund Operation Expenditures

Support Services - Business 250	1,485,400	1,635,400	1,741,300	78,500	1,819,800
Operations and Maintenance 260	225,000	92,000	93,700	(17,200)	76,500
Support Services - Central 280	19,000	19,000	19,000	(4,000)	15,000
Debt Service Long Term Principal 510	-	48,000	48,000	-	48,000
Depreciation 711	70,000	183,900	183,900	-	183,900
Total Appropriated:	<u>1,799,400</u>	<u>1,978,300</u>	<u>2,085,900</u>	<u>57,300</u>	<u>2,143,200</u>

Net Position June 30, 2023:

Net investments in capital assets	157,300	82,500	82,500	-	82,500
Unrestricted net position	(904,600)	(997,800)	(1,015,600)	(36,000)	(1,051,600)
Net Position	<u>(747,300)</u>	<u>(915,300)</u>	<u>(933,100)</u>	<u>(36,000)</u>	<u>(969,100)</u>

RECOMMENDED RESOLUTION
Fiscal Year 2022-23
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	2022-23 ADOPTED BUDGET	2022-23 AMENDMENT 1 TOTALS	2022-23 AMENDMENT 2 TOTALS	ADJUSTMENT	2022-23 AMENDMENT 3 TOTALS
Risk Related Activity Fund Fund 810					
Net Position July 1, 2022:	2,446,000	2,453,700	2,453,700	-	2,453,700
<i>Operating Revenue</i>					
Incoming Transfers and Other Transactions	9,163,200	9,185,400	9,064,300	(228,800)	8,835,500
Total:	<u>9,163,200</u>	<u>9,185,400</u>	<u>9,064,300</u>	<u>(228,800)</u>	<u>8,835,500</u>
Amount Available For Appropriation:	11,609,200	11,639,100	11,518,000	(228,800)	11,289,200
Amount To Be Appropriated:					
Fund Operation Expenditures	9,148,200	9,173,400	9,018,100	(297,000)	8,721,100
Contingency Expenditures	2,461,000	2,461,000	2,499,900	68,200	2,568,100
Total Appropriated:	<u>11,609,200</u>	<u>11,634,400</u>	<u>11,518,000</u>	<u>(228,800)</u>	<u>11,289,200</u>
Ending Net Position June 30, 2023:					
Claim Fluctuation Reserve:					
CFR – Health Care Insurance	100,000	100,000	100,000	-	100,000
CFR – Dental Insurance	276,800	276,800	276,800	-	276,800
CFR – Vision Insurance	31,400	31,000	31,000	(5,400)	25,600
CFR – Life Insurance	1,400	1,700	1,700	-	1,700
CFR – STD/LTD Insurance	12,700	11,400	11,400	-	11,400
CFR – Workers Compensation Insurance	24,500	15,000	15,000	-	15,000
CFR – Unemployment Insurance	50,000	50,000	50,000	-	50,000
CFR – General Liability	700	900	900	-	900
CFR – Errors & Omissions	400	300	300	-	300
CFR – Professional Liability	680,000	680,000	680,000	-	680,000
CFR – Cyber Liability	1,000,000	1,000,000	1,000,000	-	1,000,000
CFR – Bldg/Vehicles/Prop-Casualty	4,900	6,100	6,100	1,100	7,200
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	-	15,000	15,000	-	15,000
Retained Earnings	105,300	104,600	138,800	72,500	211,300
Net Position, End of Year Total	<u>2,461,000</u>	<u>2,465,700</u>	<u>2,499,900</u>	<u>68,200</u>	<u>2,568,100</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.