

RECOMMENDED RESOLUTION
Fiscal Year 2023-24
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 2023-24 fiscal year.

BE IT RESOLVED, that this resolution shall be the Appropriation Act of Oakland Schools for the fiscal year 2023-24; 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 2023-24 is as follows:

	2023-24 ADOPTED BUDGET	ADJUSTMENT	2023-24 AMENDMENT 1
General Education Fund:			
Fund 100			
Fund balance July 1, 2023:			
Non-Spendable (prepaids, inventory and deposits)	\$ 30,800	\$ (1,300)	\$ 29,500
Assigned	1,400,000	-	1,400,000
Unassigned	5,323,100	(439,300)	4,883,800
Total	<u>6,753,900</u>	<u>(440,600)</u>	<u>6,313,300</u>
<i>Operating Revenue</i>			
Revenue from Local Sources	17,063,400	827,000	17,890,400
Revenue from State Sources	6,589,600	106,600	6,696,200
Incoming Transfers and Other Transactions	691,200	-	691,200
Total	<u>24,344,200</u>	<u>933,600</u>	<u>25,277,800</u>
Amount Available to Appropriate:	31,098,100	493,000	31,591,100
Amount To Be Appropriated:			
<i>Fund Operation Expenditures</i>			
Support Services - Pupil 210	210,000	4,400	214,400
Support Services - Instructional Staff 220	9,715,000	(36,700)	9,678,300
Support Services - General Administration 230	1,773,500	800	1,774,300
Support Services - Business 250	971,600	-	971,600
Operations and Maintenance 260	679,800	(13,000)	666,800
Pupil Transportation 270	294,700	(31,200)	263,500
Support Services - Central 280	8,446,700	(121,500)	8,325,200
Support Services - Other 290	1,075,000	83,500	1,158,500
Building Improv Svcs 450	700,000	-	700,000
Debt Service Long Term Principal 510	35,600	(32,500)	3,100
Fund Modifications (operating transfers out) 6XX	638,400	-	638,400
Contingency Expenditures	6,557,800	639,200	7,197,000
Total Appropriated:	<u>31,098,100</u>	<u>493,000</u>	<u>31,591,100</u>
Anticipated Ending Fund balance June 30, 2024:			
Non-Spendable (prepaids, inventory and deposits)	30,800	(1,300)	29,500
Assigned	2,200,000	-	2,200,000
Unassigned	4,327,000	640,500	4,967,500
Total Fund Balance:	<u>\$ 6,557,800</u>	<u>\$ 639,200</u>	<u>\$ 7,197,000</u>

RECOMMENDED RESOLUTION
 Fiscal Year 2023-24
 Amendment 1 Budget Resolution
 (General Appropriation Act)

	<u>2023-24</u>	<u>ADJUSTMENT</u>	<u>2023-24</u>
	<u>ADOPTED BUDGET</u>		<u>AMENDMENT 1</u>
General Education Grants & Funded Projects:			
Fund 105			
Fund balance July 1, 2023:			
Non-Spendable for prepaids, inventory and deposits	\$ 63,900	\$ (48,000)	\$ 15,900
Unassigned	(419,400)	211,000	(208,400)
Total	<u>(355,500)</u>	<u>163,000</u>	<u>(192,500)</u>
 <i>Operating Revenue</i>			
Revenue from Non-Educational Entity	176,800	1,323,200	1,500,000
Revenue from State Sources	62,848,400	9,151,600	72,000,000
Revenue from Federal Sources	4,628,900	2,371,100	7,000,000
Total Available to appropriate:	<u>67,654,100</u>	<u>12,845,900</u>	<u>80,500,000</u>
 Amount To Be Appropriated:			
<i>Fund Operation Expenditures</i>			
Basic Programs 110	-	120,000	120,000
Added Needs 120	71,000	69,000	140,000
Support Services-Pupil 210	3,262,000	(562,000)	2,700,000
Support Services - Instructional Staff 220	9,083,100	2,916,900	12,000,000
Support Services - General Administration 230	10,000	-	10,000
Support Services - Business 250	66,300	-	66,300
Operation and Maintenance 260	500	209,500	210,000
Pupil Transportation Services 270	1,208,100	874,900	2,083,000
Support Services - Central 280	233,800	1,066,200	1,300,000
Support Services - Other 290	25,000	-	25,000
Community Services-Community Services Direction 310	318,800	284,200	603,000
Community Activities 330	359,700	147,300	507,000
Custody and Care of Children 350	2,000	(2,000)	-
Welfare Activities 360	5,900	19,100	25,000
Community Services - Other Community Services 390	22,100	(22,100)	-
Payments to Other Public Schools 410	25,434,400	4,726,300	30,160,700
Payments to Not for Profit Entities 440	27,333,300	2,666,700	30,000,000
Fund Modifications (operating transfers out) 6XX	218,100	331,900	550,000
Total Appropriated:	<u>67,654,100</u>	<u>12,845,900</u>	<u>80,500,000</u>
 Anticipated Ending Fund balance June 30, 2024:			
Non-Spendable for prepaids, inventory and deposits	63,900	(48,000)	15,900
Unassigned	(419,400)	211,000	(208,400)
Total Fund Balance:	<u>\$ (355,500)</u>	<u>\$ 163,000</u>	<u>\$ (192,500)</u>

RECOMMENDED RESOLUTION
Fiscal Year 2023-24
Amendment 1 Budget Resolution
(General Appropriation Act)

	2023-24 ADOPTED BUDGET	ADJUSTMENT	2023-24 AMENDMENT 1
Special Education Fund:			
Fund 200			
Fund balance July 1, 2023:			
Non-Spendable (prepaids, inventory and deposits)	\$ 36,500	\$ (6,700)	\$ 29,800
Restricted Special Education	984,200	3,788,800	4,773,000
Restricted (SE center program facility renovation)	10,419,600	5,076,500	15,496,100
Total	11,440,300	8,858,600	20,298,900
<i>Operating Revenue</i>			
Revenue from Local Sources	175,477,200	6,215,200	181,692,400
Revenue from State Sources	7,494,700	(86,100)	7,408,600
Incoming Transfers and Other Transactions	250,000	-	250,000
Total	183,221,900	6,129,100	189,351,000
 Amount Available to Appropriate:	 194,662,200	 14,987,700	 209,649,900
 Amount To Be Appropriated:			
<i>Fund Operation Expenditures</i>			
Added Needs 120	1,500,000	-	1,500,000
Support Services - Pupil 210	11,049,500	11,600	11,061,100
Support Services - Instructional Staff 220	3,195,200	(22,600)	3,172,600
Support Services - General Administration 230	918,700	400	919,100
Support Services - Business 250	1,341,000	-	1,341,000
Operations and Maintenance 260	421,600	2,200	423,800
Pupil Transportation 270	96,900	(10,700)	86,200
Support Services - Central 280	4,663,100	176,800	4,839,900
Support Services - Other 290	342,500	-	342,500
Payments to Other Public Schools 410	159,316,800	9,752,400	169,069,200
Debt Service Long Term Principal 510	177,100	-	177,100
Fund Modifications (operating transfers out) 6XX	115,100	-	115,100
Contingency Expenditures	11,524,700	5,077,600	16,602,300
Total Appropriated:	194,662,200	14,987,700	209,649,900
 Anticipated Ending Fund balance June 30, 2024:			
Non-Spendable (prepaids, inventory and deposits)	36,500	(6,700)	29,800
Restricted Special Education	1,068,600	7,800	1,076,400
Restricted (SE center program facility renovation)	10,419,600	5,076,500	15,496,100
Total Fund Balance:	\$ 11,524,700	\$ 5,077,600	\$ 16,602,300

RECOMMENDED RESOLUTION
Fiscal Year 2023-24
Amendment 1 Budget Resolution
(General Appropriation Act)

	2023-24	ADJUSTMENT	2023-24
	ADOPTED BUDGET		AMENDMENT 1
Special Education Grants & Funded Projects			
Fund 205			
Fund balance July 1, 2023:			
Non-Spendable for prepaids, inventory and deposits	\$ 3,300	\$ 18,400	\$ 21,700
Unassigned	(172,900)	144,100	(28,800)
Total	<u>(169,600)</u>	<u>162,500</u>	<u>(7,100)</u>
<i>Operating Revenue</i>			
Revenue from State Sources	5,678,200	(2,678,200)	3,000,000
Revenue from Federal Sources	63,523,700	(1,023,700)	62,500,000
Total Available to Appropriate:	<u>69,201,900</u>	<u>(3,701,900)</u>	<u>65,500,000</u>
Amount To Be Appropriated:			
<i>Fund Operation Expenditures</i>			
Support Services - Pupil 210	8,385,400	(2,822,500)	5,562,900
Support Services - Instructional Staff 220	578,900	54,100	633,000
Support Services - Operation and Maintenance 260	5,000	(5,000)	-
Support Services - Central 280	876,100	-	876,100
Community Services - Non-Public Schools Pupil 370	2,538,000	210,000	2,748,000
Payments to Other Public Schools 410	56,433,100	(1,147,100)	55,286,000
Fund Modifications (operating transfers out) 6XX	385,400	8,600	394,000
Total Appropriated:	<u>69,201,900</u>	<u>(3,701,900)</u>	<u>65,500,000</u>
Anticipated Ending Fund balance June 30, 2024:			
Non-Spendable for prepaids, inventory and deposits	3,300	18,400	21,700
Unassigned	(172,900)	144,100	(28,800)
Total Fund Balance:	<u>\$ (169,600)</u>	<u>\$ 162,500</u>	<u>\$ (7,100)</u>

RECOMMENDED RESOLUTION
Fiscal Year 2023-24
Amendment 1 Budget Resolution
(General Appropriation Act)

	2023-24 ADOPTED BUDGET	ADJUSTMENT	2023-24 AMENDMENT 1
Career Focused Education Fund			
Fund 600			
Fund balance July 1, 2023:			
Non-Spendable for prepaids, inventory and deposits	\$ 40,000	\$ (12,400)	\$ 27,600
Restricted Career Focused Education	7,059,600	(206,500)	6,853,100
Total	7,099,600	(218,900)	6,880,700
<i>Operating Revenue</i>			
Revenue from Local Sources	43,252,500	1,631,000	44,883,500
Revenue from State Sources	5,853,400	256,400	6,109,800
Incoming Transfers and Other Transactions	128,100	-	128,100
Total	49,234,000	1,887,400	51,121,400
 Amount Available to Appropriate:	 56,333,600	 1,668,500	 58,002,100
 Amount To Be Appropriated:			
<i>Fund Operation Expenditures</i>			
Added Needs 120	16,317,600	64,000	16,381,600
Support Services - Pupil 210	2,085,600	29,200	2,114,800
Support Services - Instructional Staff 220	3,091,100	26,400	3,117,500
Support Services - General Administration 230	1,078,000	400	1,078,400
Support Services School Administration 240	2,669,300	-	2,669,300
Support Services - Business 250	1,570,300	-	1,570,300
Operations and Maintenance 260	4,932,500	7,800	4,940,300
Pupil Transportation 270	121,100	27,100	148,200
Support Services - Central 280	6,192,500	(77,900)	6,114,600
Support Services - Other 290	193,500	-	193,500
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	7,823,100	1,600,000	9,423,100
Contingency Expenditures	6,952,400	(8,500)	6,943,900
Total Appropriated:	56,333,600	1,668,500	58,002,100
 Anticipated Ending Fund balance June 30, 2024:			
Non-Spendable for prepaids, inventory and deposits	40,000	(12,400)	27,600
Restricted Career Focused Education	6,912,400	3,900	6,916,300
Total Fund Balance:	\$ 6,952,400	\$ (8,500)	\$ 6,943,900

RECOMMENDED RESOLUTION
 Fiscal Year 2023-24
 Amendment 1 Budget Resolution
 (General Appropriation Act)

	2023-24	ADJUSTMENT	2023-24
	ADOPTED BUDGET		AMENDMENT 1
Career Focused Education Grants & Funded Projects			
Fund 605			
Fund balance July 1, 2023:			
Unassigned	\$ (22,600)	\$ (4,000)	\$ (26,600)
Total	<u>(22,600)</u>	<u>(4,000)</u>	<u>(26,600)</u>
<i>Operating Revenue</i>			
Revenue from Non-Educational Entity	279,000	(35,500)	243,500
Revenue from State Sources	47,000	13,000	60,000
Revenue from Federal Sources	1,707,500	22,500	1,730,000
Total Available to Appropriate:	<u>2,033,500</u>	<u>-</u>	<u>2,033,500</u>
Amount To Be Appropriated:			
<i>Fund Operation Expenditures</i>			
Basic Program 110	-	6,000	6,000
Added Needs 120	175,500	44,500	220,000
Support Services-Pupil 210	1,317,000	23,000	1,340,000
Support Services - Instructional Staff 220	362,000	(61,300)	300,700
Operations and Maintenance - 260	-	14,200	14,200
Pupil Transportation 270	32,500	-	32,500
Support Services-Central 280	146,500	(26,400)	120,100
Total Appropriated:	<u>2,033,500</u>	<u>-</u>	<u>2,033,500</u>
Anticipated Ending Fund balance June 30, 2024:			
Unassigned	(22,600)	(4,000)	(26,600)
Total	<u>\$ (22,600)</u>	<u>\$ (4,000)</u>	<u>\$ (26,600)</u>

RECOMMENDED RESOLUTION
Fiscal Year 2023-24
Amendment 1 Budget Resolution
(General Appropriation Act)

	2023-24 ADOPTED BUDGET	ADJUSTMENT	2023-24 AMENDMENT 1
Shared Services & Tuition Program Fund			
Fund 270			
Fund balance July 1, 2023:			
Non-Spendable for prepaids, inventory and deposits	\$ 81,600	\$ (70,900)	\$ 10,700
Committed	4,272,800	284,300	4,557,100
Total	4,354,400	213,400	4,567,800
<i>Operating Revenue</i>			
Revenue from Local Sources	16,119,400	(100,000)	16,019,400
Revenue from State Sources	1,474,500	-	1,474,500
Incoming Transfers and Other Transactions	484,400	59,700	544,100
Total:	18,078,300	(40,300)	18,038,000
Amount Available For Appropriation:	22,432,700	173,100	22,605,800
Amount To Be Appropriated :			
<i>Fund Operation Expenditures</i>			
Basic Programs 110	4,002,900	(183,800)	3,819,100
Support Services - Pupil 210	52,800	-	52,800
Support Services - General Administration 230	547,300	(242,500)	304,800
Support Services School Administration 240	424,600	(55,300)	369,300
Support Services - Business 250	1,357,700	(312,100)	1,045,600
Support Services Security 260	19,000	-	19,000
Support Services - Central 280	12,460,200	(165,800)	12,294,400
Fund Modifications (operating transfers out) 6XX	303,000	-	303,000
Contingency Expenditures	3,265,200	1,132,600	4,397,800
Total Appropriated:	22,432,700	173,100	22,605,800
Anticipated Ending Fund balance June 30, 2024:			
Non-Spendable for prepaids, inventory and deposits	81,600	(70,900)	10,700
Committed	3,183,600	1,203,500	4,387,100
Total	\$ 3,265,200	\$ 1,132,600	\$ 4,397,800

RECOMMENDED RESOLUTION
Fiscal Year 2023-24
Amendment 1 Budget Resolution
(General Appropriation Act)

	2023-24 ADOPTED BUDGET	ADJUSTMENT	2023-24 AMENDMENT 1
ONE Cooperative Service Fund			
Fund 271			
Fund balance July 1, 2023:			
Non-Spendable for prepaids, inventory and deposits	\$ 129,200	\$ (113,500)	\$ 15,700
Committed	13,154,500	841,500	13,996,000
Total	<u>13,283,700</u>	<u>728,000</u>	<u>14,011,700</u>
<i>Operating Revenue</i>			
Revenue from Local Sources	775,400	216,000	991,400
Incoming Transfers and Other Transactions	476,600	-	476,600
Total:	<u>1,252,000</u>	<u>216,000</u>	<u>1,468,000</u>
Amount Available For Appropriation:	14,535,700	944,000	15,479,700
Amount To Be Appropriated :			
<i>Fund Operation Expenditures</i>			
Support Services - Instructional Staff 220	904,100	-	904,100
Support Services - General Administration 230	5,000	-	5,000
Support Services - Central 280	434,800	38,400	473,200
Bldg Improvements - 450	1,000,000	942,800	1,942,800
Contingency Expenditures	12,191,800	(37,200)	12,154,600
Total Appropriated:	<u>14,535,700</u>	<u>944,000</u>	<u>15,479,700</u>
Anticipated Ending Fund balance June 30, 2024:			
Non-Spendable for prepaids, inventory and deposits	129,200	(113,500)	15,700
Committed	12,062,600	76,300	12,138,900
Total Fund Balance:	<u>\$ 12,191,800</u>	<u>\$ (37,200)</u>	<u>\$ 12,154,600</u>
Medicaid Fund			
Fund 273			
Fund balance July 1, 2023:			
Non-Spendable for prepaids, inventory and deposits	\$ 3,400	\$ (1,500)	\$ 1,900
Committed	(3,400)	3,400	-
Total	<u>-</u>	<u>1,900</u>	<u>1,900</u>
<i>Operating Revenue</i>			
Revenue from Local Sources	11,861,500	-	11,861,500
Revenue from State Sources	62,100	-	62,100
Revenue from Federal Sources	541,500	-	541,500
Total:	<u>12,465,100</u>	<u>-</u>	<u>12,465,100</u>
Amount Available For Appropriation:	12,465,100	1,900	12,467,000
Amount To Be Appropriated :			
<i>Fund Operation Expenditures</i>			
Operations and Maintenance 260	6,800	-	6,800
Support Services - Central 280	697,700	-	697,700
Payments to Other Public Schools 410	11,736,200	-	11,736,200
Debt Service Long Term Principal 510	24,400	-	24,400
Contingency Expenditures	-	1,900	1,900
Total Appropriated:	<u>12,465,100</u>	<u>1,900</u>	<u>12,467,000</u>
Anticipated Ending Fund balance June 30, 2024:			
Non-Spendable for prepaids, inventory and deposits	3,400	(1,500)	1,900
Committed	(3,400)	3,400	-
Total Fund Balance:	<u>\$ -</u>	<u>\$ 1,900</u>	<u>\$ 1,900</u>

RECOMMENDED RESOLUTION
Fiscal Year 2023-24
Amendment 1 Budget Resolution
(General Appropriation Act)

	2023-24 ADOPTED BUDGET	ADJUSTMENT	2023-24 AMENDMENT 1
HR/Finance Consortium			
Fund 277			
Fund balance July 1, 2023:			
Committed	\$ 387,200	\$ 87,400	\$ 474,600
Total	<u>387,200</u>	<u>87,400</u>	<u>474,600</u>
<i>Operating Revenue</i>			
Revenue from Local Sources	1,124,600	66,500	1,191,100
Revenue from State Sources	97,300	-	97,300
Incoming Transfers and Other Transactions	50,000	-	50,000
Total:	<u>1,271,900</u>	<u>66,500</u>	<u>1,338,400</u>
Amount Available For Appropriation:	1,659,100	153,900	1,813,000
Amount To Be Appropriated :			
<i>Fund Operation Expenditures</i>			
Support Services - Central 280	1,116,000	15,300	1,131,300
Fund Modification - Other Operating Transfers Out 6XX	177,000	-	177,000
Contingency Expenditures	366,100	138,600	504,700
Total Appropriated:	<u>1,659,100</u>	<u>153,900</u>	<u>1,813,000</u>
Anticipated Ending Fund balance June 30, 2024:			
Committed	366,100	138,600	504,700
Total	<u>\$ 366,100</u>	<u>\$ 138,600</u>	<u>\$ 504,700</u>
School Activities Fund			
Fund 290			
Fund balance July 1, 2023:			
Committed	\$ 263,000	\$ (6,800)	\$ 256,200
Total	<u>263,000</u>	<u>(6,800)</u>	<u>256,200</u>
<i>Operating Revenue</i>			
Revenue from Local Sources	180,000	-	180,000
Total:	<u>180,000</u>	<u>-</u>	<u>180,000</u>
Amount Available For Appropriation:	443,000	(6,800)	436,200
Amount To Be Appropriated :			
<i>Fund Operation Expenditures</i>			
Other School Activity Expenditures 296	180,000	-	180,000
Contingency Expenditures	263,000	(6,800)	256,200
Total Appropriated:	<u>443,000</u>	<u>(6,800)</u>	<u>436,200</u>
Anticipated Ending Fund balance June 30, 2024:			
Committed	263,000	(6,800)	256,200
Total	<u>\$ 263,000</u>	<u>\$ (6,800)</u>	<u>\$ 256,200</u>

RECOMMENDED RESOLUTION
Fiscal Year 2023-24
Amendment 1 Budget Resolution
(General Appropriation Act)

	2023-24	ADJUSTMENT	2023-24
	ADOPTED BUDGET		AMENDMENT 1
Debt Service Fund – 2016 Refunding Bonds			
Fund 311			
Fund balance July 1, 2023:			
Restricted	\$ 6,427,200	\$ 60,700	\$ 6,487,900
<i>Operating Revenue</i>			
Revenue from Local Sources	47,000	224,000	271,000
Incoming Transfers and Other Transactions	3,300,000	-	3,300,000
Total:	<u>3,347,000</u>	<u>224,000</u>	<u>3,571,000</u>
Amount Available For Appropriation:	9,774,200	284,700	10,058,900
Amount To Be Appropriated:			
<i>Fund Operation Expenditures</i>			
Debt Service - Long Term 511	2,463,400	-	2,463,400
Contingency Expenditures	7,310,800	284,700	7,595,500
Total Appropriated:	<u>9,774,200</u>	<u>284,700</u>	<u>10,058,900</u>
Anticipated Ending Fund balance June 30, 2024:			
Restricted	7,310,800	284,700	7,595,500
Total Fund Balance:	<u>\$ 7,310,800</u>	<u>\$ 284,700</u>	<u>\$ 7,595,500</u>
Debt Service Fund – QSCB Defeasement Fund			
Fund 313			
Fund balance July 1, 2023:			
Restricted	\$ 1,231,300	\$ 20,000	\$ 1,251,300
<i>Operating Revenue</i>			
Revenue from Local Sources	5,600	16,400	22,000
Total:	<u>5,600</u>	<u>16,400</u>	<u>22,000</u>
Amount Available For Appropriation:	1,236,900	36,400	1,273,300
Amount To Be Appropriated:			
<i>Fund Operation Expenditures</i>			
Debt Service - Long Term 511	2,500	-	2,500
Fund Modifications (operating transfers out) 6XX	770,000	-	770,000
Contingency Expenditures	464,400	36,400	500,800
Total Appropriated:	<u>1,236,900</u>	<u>36,400</u>	<u>1,273,300</u>
Anticipated Ending Fund balance June 30, 2024:			
Restricted	464,400	36,400	500,800
Total Fund Balance:	<u>\$ 464,400</u>	<u>\$ 36,400</u>	<u>\$ 500,800</u>

RECOMMENDED RESOLUTION
Fiscal Year 2023-24
Amendment 1 Budget Resolution
(General Appropriation Act)

	2023-24	ADJUSTMENT	2023-24
	ADOPTED BUDGET		AMENDMENT 1
Debt Service Fund – QSCB Construction Reserve Fund			
Fund 314			
Fund balance July 1, 2023:			
Restricted	\$ 10,741,800	\$ (150,400)	\$ 10,591,400
<i>Operating Revenue</i>			
Revenue from Local Sources	2,200	-	2,200
Revenue from Federal Sources	754,700	-	754,700
Incoming Transfers and Other Transactions	770,000	-	770,000
Total:	1,526,900	-	1,526,900
Amount Available For Appropriation:	12,268,700	(150,400)	12,118,300
Amount To Be Appropriated:			
<i>Fund Operation Expenditures</i>			
Debt Service - Long Term 511	927,500	-	927,500
Contingency Expenditures	11,341,200	(150,400)	11,190,800
Total Appropriated:	12,268,700	(150,400)	12,118,300
Anticipated Ending Fund balance June 30, 2024:			
Restricted	11,341,200	(150,400)	11,190,800
Total Fund Balance:	\$ 11,341,200	\$ (150,400)	\$ 11,190,800
Career Focused Ed Campus Renovations Capital Projects Fund			
Fund 404			
Fund balance July 1, 2023:			
Non-Spendable for prepaids, inventory and deposits	\$ 79,700	\$ (20,400)	\$ 59,300
Committed	19,976,400	4,256,000	24,232,400
Total	20,056,100	4,235,600	24,291,700
<i>Operating Revenue</i>			
Revenue from Local Sources	135,000	615,000	750,000
Incoming Transfers and Other Transactions	4,400,000	1,600,000	6,000,000
Total:	4,535,000	2,215,000	6,750,000
Amount Available For Appropriation:	24,591,100	6,450,600	31,041,700
Amount To Be Appropriated:			
<i>Fund Operation Expenditures</i>			
Operation and Maintenance 260	-	193,200	193,200
Support Services 280	-	6,900	6,900
Facilities Acquisition 450	16,928,900	(4,342,600)	12,586,300
Contingency Expenditures	7,662,200	10,593,100	18,255,300
Total Appropriated:	24,591,100	6,450,600	31,041,700
Anticipated Ending Fund balance June 30, 2024:			
Non-Spendable for prepaids, inventory and deposits	79,700	(20,400)	59,300
Committed	7,582,500	10,613,500	18,196,000
Total Fund Balance:	\$ 7,662,200	\$ 10,593,100	\$ 18,255,300

RECOMMENDED RESOLUTION
 Fiscal Year 2023-24
 Amendment 1 Budget Resolution
 (General Appropriation Act)

	2023-24 ADOPTED BUDGET	ADJUSTMENT	2023-24 AMENDMENT 1
Administration Building Renovations Capital Projects Fund			
Fund 406			
Fund balance July 1, 2023:			
Non-Spendable for prepaids, inventory and deposits	\$ 139,500	\$ (35,600)	\$ 103,900
Committed	11,179,000	572,600	11,751,600
Total	11,318,500	537,000	11,855,500
<i>Operating Revenue</i>			
Revenue from Local Sources	162,000	238,000	400,000
Incoming Transfers and Other Transactions	400,000	-	400,000
Total:	562,000	238,000	800,000
Amount Available For Appropriation:	11,880,500	775,000	12,655,500
Amount To Be Appropriated:			
<i>Fund Operation Expenditures</i>			
Operations and Maintenance 260	80,000	87,200	167,200
Support Services - Central 280	270,600	2,200	272,800
Facilities Improvements 45x	945,000	149,800	1,094,800
Contingency Expenditures	10,584,900	535,800	11,120,700
Total Appropriated:	11,880,500	775,000	12,655,500
Anticipated Ending Fund balance June 30, 2024:			
Non-Spendable for prepaids, inventory and deposits	139,500	(35,600)	103,900
Committed	10,445,400	571,400	11,016,800
Total Fund Balance:	\$ 10,584,900	\$ 535,800	\$ 11,120,700

RECOMMENDED RESOLUTION
Fiscal Year 2023-24
Amendment 1 Budget Resolution
(General Appropriation Act)

	2023-24 ADOPTED BUDGET	ADJUSTMENT	2023-24 AMENDMENT 1
Production Print Enterprise Fund			
Fund 710			
Net Position July 1, 2023:			
Net investments in capital assets	\$ 82,500	\$ (69,300)	\$ 13,200
Unrestricted net position	(1,015,600)	209,300	(806,300)
Net Position	(933,100)	140,000	(793,100)
-			
<i>Operating Revenue</i>			
Revenue from Local Sources	1,730,800	1,200	1,732,000
Revenue from State Sources	77,500	-	77,500
Total:	1,808,300	1,200	1,809,500
Amount Available For Appropriation:	875,200	141,200	1,016,400
Amount To Be Appropriated:			
<i>Fund Operation Expenditures</i>			
Support Services - Business 250	1,674,800	-	1,674,800
Operations and Maintenance 260	92,000	-	92,000
Support Services - Central 280	31,400	-	31,400
Debt Service Long Term Principal 510	48,000	-	48,000
Depreciation 711	144,500	-	144,500
Total Appropriated:	1,990,700	-	1,990,700
Net Position June 30, 2024:			
Net investments in capital assets	82,500	(69,300)	13,200
Unrestricted net position	(1,198,000)	210,500	(987,500)
Net Position	\$ (1,115,500)	\$ 141,200	\$ (974,300)

RECOMMENDED RESOLUTION
Fiscal Year 2023-24
Amendment 1 Budget Resolution
(General Appropriation Act)

	2023-24 ADOPTED BUDGET	ADJUSTMENT	2023-24 AMENDMENT 1
Risk Related Activity Fund			
Fund 810			
Net Position July 1, 2023:	\$ 2,499,900	\$ 101,200	\$ 2,601,100
<i>Operating Revenue</i>			
Incoming Transfers and Other Transactions	9,514,300	62,000	9,576,300
Total:	<u>9,514,300</u>	<u>62,000</u>	<u>9,576,300</u>
Amount Available For Appropriation:	12,014,200	163,200	12,177,400
Amount To Be Appropriated:			
<i>Fund Operation Expenditures</i>			
Support Services - Business 250	6,000	-	6,000
Operations and Maintenance 260	318,500	(27,200)	291,300
Support Services - Central 280	9,130,500	-	9,130,500
Contingency Expenditures	2,559,200	190,400	2,749,600
Total Appropriated:	<u>12,014,200</u>	<u>163,200</u>	<u>12,177,400</u>
Ending Net Position June 30, 2024:			
Claim Fluctuation Reserve:			
CFR – Health Care Insurance	100,000	-	100,000
CFR – Dental Insurance	276,800	-	276,800
CFR – Vision Insurance	31,000	-	31,000
CFR – Life Insurance	1,700	-	1,700
CFR – STD/LTD Insurance	11,400	300	11,700
CFR – Workers Compensation Insurance	15,000	-	15,000
CFR – Unemployment Insurance	50,000	-	50,000
CFR – General Liability	900	-	900
CFR – Errors & Omissions	300	-	300
CFR – Professional Liability	720,000	-	720,000
CFR – Cyber Liability	1,000,000	-	1,000,000
CFR – Bldg/Vehicles/Prop-Casualty	6,100	500	6,600
Contingency Reserve - W/C Settlements	100,000	-	100,000
Contingency Reserve - P/C Settlements	72,900	-	72,900
Retained Earnings	173,100	189,600	362,700
Net Position, End of Year Total	<u>\$ 2,559,200</u>	<u>\$ 190,400</u>	<u>\$ 2,749,600</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 2023-24.