

RECOMMENDED RESOLUTION
Fiscal Year 2023-24
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 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	2023-24 AMENDMENT 1	ADJUSTMENT	2023-24 AMENDMENT 2
General Education Fund:				
Fund 100				
Fund balance July 1, 2023:				
Non-Spendable (prepaids, inventory and deposits)	\$ 30,800	\$ 29,500	\$ -	\$ 29,500
Assigned	1,400,000	1,400,000	-	1,400,000
Unassigned	5,323,100	4,883,800	-	4,883,800
Total	<u>6,753,900</u>	<u>6,313,300</u>	<u>-</u>	<u>6,313,300</u>
<i>Operating Revenue</i>				
Revenue from Local Sources	17,063,400	17,890,400	(46,700)	17,843,700
Revenue from State Sources	6,589,600	6,696,200	513,500	7,209,700
Incoming Transfers and Other Transactions	691,200	691,200	26,100	717,300
Total	<u>24,344,200</u>	<u>25,277,800</u>	<u>492,900</u>	<u>25,770,700</u>
Amount Available to Appropriate:	31,098,100	31,591,100	492,900	32,084,000
Amount To Be Appropriated:				
<i>Fund Operation Expenditures</i>				
Support Services - Pupil 210	210,000	214,400	55,700	270,100
Support Services - Instructional Staff 220	9,715,000	9,678,300	(247,400)	9,430,900
Support Services - General Administration 230	1,773,500	1,774,300	(34,000)	1,740,300
Support Services - Business 250	971,600	971,600	21,800	993,400
Operations and Maintenance 260	679,800	666,800	3,900	670,700
Pupil Transportation 270	294,700	263,500	(73,400)	190,100
Support Services - Central 280	8,446,700	8,325,200	(396,000)	7,929,200
Support Services - Other 290	1,075,000	1,158,500	13,700	1,172,200
Building Improv Svcs 450	700,000	700,000	38,600	738,600
Debt Service Long Term Principal 510	35,600	3,100	-	3,100
Fund Modifications (operating transfers out) 6XX	638,400	638,400	-	638,400
Contingency Expenditures	6,557,800	7,197,000	1,110,000	8,307,000
Total Appropriated:	<u>31,098,100</u>	<u>31,591,100</u>	<u>492,900</u>	<u>32,084,000</u>
Anticipated Ending Fund balance June 30, 2024:				
Non-Spendable (prepaids, inventory and deposits)	30,800	29,500	-	29,500
Assigned	2,200,000	2,200,000	1,300,000	3,500,000
Unassigned	4,327,000	4,967,500	(190,000)	4,777,500
Total Fund Balance:	<u>\$ 6,557,800</u>	<u>\$ 7,197,000</u>	<u>\$ 1,110,000</u>	<u>\$ 8,307,000</u>

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	2023-24 ADOPTED BUDGET	2023-24 AMENDMENT 1	ADJUSTMENT	2023-24 AMENDMENT 2
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**General Education Grants & Funded Projects:
Fund 105**

Fund balance July 1, 2023:

Non-Spendable for prepaids, inventory and deposits	\$ 63,900	\$ 15,900	\$ -	\$ 15,900
Unassigned	(419,400)	(208,400)	-	(208,400)
Total	(355,500)	(192,500)	-	(192,500)

Operating Revenue

Revenue from Non-Educational Entity	176,800	1,500,000	1,400,000	2,900,000
Revenue from State Sources	62,848,400	72,000,000	5,065,000	77,065,000
Revenue from Federal Sources	4,628,900	7,000,000	200,000	7,200,000
Total Available to Appropriate:	67,654,100	80,500,000	6,665,000	87,165,000

Amount To Be Appropriated:

Fund Operation Expenditures

Basic Programs 110	-	120,000	30,000	150,000
Added Needs 120	71,000	140,000	20,000	160,000
Support Services-Pupil 210	3,262,000	2,700,000	100,000	2,800,000
Support Services - Instructional Staff 220	9,083,100	12,000,000	(4,300,000)	7,700,000
Support Services - General Administration 230	10,000	10,000	70,000	80,000
Support Services - Business 250	66,300	66,300	13,700	80,000
Operation and Maintenance 260	500	210,000	10,000	220,000
Pupil Transportation Services 270	1,208,100	2,083,000	17,000	2,100,000
Support Services - Central 280	233,800	1,300,000	900,000	2,200,000
Support Services - Other 290	25,000	25,000	-	25,000
Community Services-Community Services Direction 310	318,800	603,000	(3,000)	600,000
Community Activities 330	359,700	507,000	243,000	750,000
Custody and Care of Children 350	2,000	-	-	-
Welfare Activities 360	5,900	25,000	25,000	50,000
Community Services - Other Community Services 390	22,100	-	-	-
Payments to Other Public Schools 410	25,434,400	30,160,700	9,539,300	39,700,000
Payments to Not for Profit Entities 440	27,333,300	30,000,000	(100,000)	29,900,000
Fund Modifications (operating transfers out) 6XX	218,100	550,000	100,000	650,000
Total Appropriated:	67,654,100	80,500,000	6,665,000	87,165,000

Anticipated Ending Fund balance June 30, 2024:

Non-Spendable for prepaids, inventory and deposits	63,900	15,900	-	15,900
Unassigned	(419,400)	(208,400)	-	(208,400)
Total Fund Balance:	\$ (355,500)	\$ (192,500)	\$ -	\$ (192,500)

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	2023-24 ADOPTED BUDGET	2023-24 AMENDMENT 1	ADJUSTMENT	2023-24 AMENDMENT 2
Special Education Fund:				
Fund 200				
Fund balance July 1, 2023:				
Non-Spendable (prepaids, inventory and deposits)	\$ 36,500	\$ 29,800	\$ -	\$ 29,800
Restricted Special Education	984,200	4,773,000	-	4,773,000
Restricted (SE center program facility renovation)	10,419,600	15,496,100	-	15,496,100
Total	<u>11,440,300</u>	<u>20,298,900</u>	-	<u>20,298,900</u>
<i>Operating Revenue</i>				
Revenue from Local Sources	175,477,200	181,692,400	-	181,692,400
Revenue from State Sources	7,494,700	7,408,600	476,300	7,884,900
Incoming Transfers and Other Transactions	250,000	250,000	-	250,000
Total	<u>183,221,900</u>	<u>189,351,000</u>	<u>476,300</u>	<u>189,827,300</u>
Amount Available to Appropriate:	194,662,200	209,649,900	476,300	210,126,200
Amount To Be Appropriated:				
<i>Fund Operation Expenditures</i>				
Added Needs 120	1,500,000	1,500,000	-	1,500,000
Support Services - Pupil 210	11,049,500	11,061,100	(79,600)	10,981,500
Support Services - Instructional Staff 220	3,195,200	3,172,600	(43,200)	3,129,400
Support Services - General Administration 230	918,700	919,100	(28,200)	890,900
Support Services - Business 250	1,341,000	1,341,000	(22,700)	1,318,300
Operations and Maintenance 260	421,600	423,800	1,700	425,500
Pupil Transportation 270	96,900	86,200	(22,400)	63,800
Support Services - Central 280	4,663,100	4,839,900	(258,400)	4,581,500
Support Services - Other 290	342,500	342,500	10,100	352,600
Payments to Other Public Schools 410	159,316,800	169,069,200	934,600	170,003,800
Debt Service Long Term Principal 510	177,100	177,100	-	177,100
Fund Modifications (operating transfers out) 6XX	115,100	115,100	-	115,100
Contingency Expenditures	11,524,700	16,602,300	(15,600)	16,586,700
Total Appropriated:	<u>194,662,200</u>	<u>209,649,900</u>	<u>476,300</u>	<u>210,126,200</u>
Anticipated Ending Fund balance June 30, 2024:				
Non-Spendable (prepaids, inventory and deposits)	36,500	29,800	-	29,800
Restricted Special Education	1,068,600	1,076,400	(15,600)	1,060,800
Restricted (SE center program facility renovation)	10,419,600	15,496,100	-	15,496,100
Total Fund Balance:	<u>\$ 11,524,700</u>	<u>\$ 16,602,300</u>	<u>\$ (15,600)</u>	<u>\$ 16,586,700</u>

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	<u>2023-24</u>	<u>2023-24</u>		<u>2023-24</u>
	<u>ADOPTED BUDGET</u>	<u>AMENDMENT 1</u>	<u>ADJUSTMENT</u>	<u>AMENDMENT 2</u>
Special Education Grants & Funded Projects				
Fund 205				
Fund balance July 1, 2023:				
Non-Spendable for prepaids, inventory and deposits	\$ 3,300	\$ 21,700	\$ -	\$ 21,700
Unassigned	(172,900)	(28,800)	-	(28,800)
Total	<u>(169,600)</u>	<u>(7,100)</u>	-	<u>(7,100)</u>
<i>Operating Revenue</i>				
Revenue from State Sources	5,678,200	3,000,000	-	3,000,000
Revenue from Federal Sources	63,523,700	62,500,000	-	62,500,000
Total Available to Appropriate:	<u>69,201,900</u>	<u>65,500,000</u>	-	<u>65,500,000</u>
Amount To Be Appropriated:				
<i>Fund Operation Expenditures</i>				
Support Services - Pupil 210	8,385,400	5,562,900	(542,900)	5,020,000
Support Services - Instructional Staff 220	578,900	633,000	267,000	900,000
Support Services - Operation and Maintenance 260	5,000	-	-	-
Support Services - Central 280	876,100	876,100	23,900	900,000
Community Services - Non-Public Schools Pupil 370	2,538,000	2,748,000	252,000	3,000,000
Payments to Other Public Schools 410	56,433,100	55,286,000	-	55,286,000
Fund Modifications (operating transfers out) 6XX	385,400	394,000	-	394,000
Total Appropriated:	<u>69,201,900</u>	<u>65,500,000</u>	-	<u>65,500,000</u>
Anticipated Ending Fund balance June 30, 2024:				
Non-Spendable for prepaids, inventory and deposits	3,300	21,700	-	21,700
Unassigned	(172,900)	(28,800)	-	(28,800)
Total Fund Balance:	<u>\$ (169,600)</u>	<u>\$ (7,100)</u>	<u>\$ -</u>	<u>\$ (7,100)</u>

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	2023-24 ADOPTED BUDGET	2023-24 AMENDMENT 1	ADJUSTMENT	2023-24 AMENDMENT 2
Career Focused Education Fund				
Fund 600				
Fund balance July 1, 2023:				
Non-Spendable for prepaids, inventory and deposits	\$ 40,000	\$ 27,600	\$ -	\$ 27,600
Restricted Career Focused Education	7,059,600	6,853,100	-	6,853,100
Total	<u>7,099,600</u>	<u>6,880,700</u>	<u>-</u>	<u>6,880,700</u>
<i>Operating Revenue</i>				
Revenue from Local Sources	43,252,500	44,883,500	77,800	44,961,300
Revenue from State Sources	5,853,400	6,109,800	591,200	6,701,000
Incoming Transfers and Other Transactions	128,100	128,100	-	128,100
Total	<u>49,234,000</u>	<u>51,121,400</u>	<u>669,000</u>	<u>51,790,400</u>
Amount Available to Appropriate:	56,333,600	58,002,100	669,000	58,671,100
Amount To Be Appropriated:				
<i>Fund Operation Expenditures</i>				
Added Needs 120	16,317,600	16,381,600	193,200	16,574,800
Support Services - Pupil 210	2,085,600	2,114,800	69,300	2,184,100
Support Services - Instructional Staff 220	3,091,100	3,117,500	(64,400)	3,053,100
Support Services - General Administration 230	1,078,000	1,078,400	72,900	1,151,300
Support Services School Administration 240	2,669,300	2,669,300	72,000	2,741,300
Support Services - Business 250	1,570,300	1,570,300	(39,800)	1,530,500
Operations and Maintenance 260	4,932,500	4,940,300	(266,200)	4,674,100
Pupil Transportation 270	121,100	148,200	1,300	149,500
Support Services - Central 280	6,192,500	6,114,600	(292,600)	5,822,000
Support Services - Other 290	193,500	193,500	10,000	203,500
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	-	218,600
Fund Modifications (operating transfers out) 6XX	7,823,100	9,423,100	-	9,423,100
Contingency Expenditures	6,952,400	6,943,900	913,300	7,857,200
Total Appropriated:	<u>56,333,600</u>	<u>58,002,100</u>	<u>669,000</u>	<u>58,671,100</u>
Anticipated Ending Fund balance June 30, 2024:				
Non-Spendable for prepaids, inventory and deposits	40,000	27,600	-	27,600
Restricted Career Focused Education	6,912,400	6,916,300	913,300	7,829,600
Total Fund Balance:	<u>\$ 6,952,400</u>	<u>\$ 6,943,900</u>	<u>\$ 913,300</u>	<u>\$ 7,857,200</u>

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	2023-24	2023-24	2023-24	2023-24
	ADOPTED BUDGET	AMENDMENT 1	ADJUSTMENT	AMENDMENT 2

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

Fund balance July 1, 2023:

Unassigned	\$ (22,600)	\$ (26,600)	\$ -	\$ (26,600)
Total	<u>(22,600)</u>	<u>(26,600)</u>	<u>-</u>	<u>(26,600)</u>

Operating Revenue

Revenue from Non-Educational Entity	279,000	243,500	-	243,500
Revenue from State Sources	47,000	60,000	-	60,000
Revenue from Federal Sources	1,707,500	1,730,000	390,000	2,120,000
Total Available to Appropriate:	<u>2,033,500</u>	<u>2,033,500</u>	<u>390,000</u>	<u>2,423,500</u>

Amount To Be Appropriated:

Fund Operation Expenditures

Basic Program 110	-	6,000	-	6,000
Added Needs 120	175,500	220,000	130,000	350,000
Support Services-Pupil 210	1,317,000	1,340,000	100,800	1,440,800
Support Services - Instructional Staff 220	362,000	300,700	(20,700)	280,000
Operations and Maintenance 260	-	14,200	-	14,200
Pupil Transportation 270	32,500	32,500	-	32,500
Support Services-Central 280	146,500	120,100	129,900	250,000
Payments to Other Public Schools 410	-	-	50,000	50,000
Total Appropriated:	<u>2,033,500</u>	<u>2,033,500</u>	<u>390,000</u>	<u>2,423,500</u>

Anticipated Ending Fund balance June 30, 2024:

Unassigned	(22,600)	(26,600)	-	(26,600)
Total	<u>\$ (22,600)</u>	<u>\$ (26,600)</u>	<u>\$ -</u>	<u>\$ (26,600)</u>

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	2023-24 ADOPTED BUDGET	2023-24 AMENDMENT 1	ADJUSTMENT	2023-24 AMENDMENT 2
Shared Services & Tuition Program Fund				
Fund 270				
Fund balance July 1, 2023:				
Non-Spendable for prepaids, inventory and deposits	\$ 81,600	\$ 10,700	\$ -	\$ 10,700
Committed	4,272,800	4,557,100	-	4,557,100
Total	4,354,400	4,567,800	-	4,567,800
<i>Operating Revenue</i>				
Revenue from Local Sources	16,119,400	16,019,400	(747,000)	15,272,400
Revenue from State Sources	1,474,500	1,474,500	358,400	1,832,900
Revenue from Federal Sources	-	-	20,000	20,000
Incoming Transfers and Other Transactions	484,400	544,100	(7,500)	536,600
Total:	18,078,300	18,038,000	(376,100)	17,661,900
Amount Available For Appropriation:	22,432,700	22,605,800	(376,100)	22,229,700
Amount To Be Appropriated :				
<i>Fund Operation Expenditures</i>				
Basic Programs 110	4,002,900	3,819,100	450,100	4,269,200
Support Services - Pupil 210	52,800	52,800	1,400	54,200
Support Services - General Administration 230	547,300	304,800	10,800	315,600
Support Services School Administration 240	424,600	369,300	26,200	395,500
Support Services - Business 250	1,357,700	1,045,600	(47,700)	997,900
Support Services Security 260	19,000	19,000	2,000	21,000
Support Services - Central 280	12,460,200	12,294,400	(234,400)	12,060,000
Fund Modifications (operating transfers out) 6XX	303,000	303,000	26,100	329,100
Contingency Expenditures	3,265,200	4,397,800	(610,600)	3,787,200
Total Appropriated:	22,432,700	22,605,800	(376,100)	22,229,700
Anticipated Ending Fund balance June 30, 2024:				
Non-Spendable for prepaids, inventory and deposits	81,600	10,700	-	10,700
Committed	3,183,600	4,387,100	(610,600)	3,776,500
Total	\$ 3,265,200	\$ 4,397,800	\$ (610,600)	\$ 3,787,200

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	2023-24 ADOPTED BUDGET	2023-24 AMENDMENT 1	ADJUSTMENT	2023-24 AMENDMENT 2
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**ONE Cooperative Service Fund
Fund 271**

Fund balance July 1, 2023:

Non-Spendable for prepaids, inventory and deposits	\$ 129,200	\$ 15,700	\$ -	\$ 15,700
Committed	13,154,500	13,996,000	-	13,996,000
Total	13,283,700	14,011,700	-	14,011,700

Operating Revenue

Revenue from Local Sources	775,400	991,400	(52,000)	939,400
Incoming Transfers and Other Transactions	476,600	476,600	-	476,600
Total:	1,252,000	1,468,000	(52,000)	1,416,000

Amount Available For Appropriation:	14,535,700	15,479,700	(52,000)	15,427,700
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Amount To Be Appropriated :

Fund Operation Expenditures

Support Services - Instructional Staff 220	904,100	904,100	(500)	903,600
Support Services - General Administration 230	5,000	5,000	-	5,000
Support Services - Central 280	434,800	473,200	188,100	661,300
Bldg Improvements - 450	1,000,000	1,942,800	-	1,942,800
Contingency Expenditures	12,191,800	12,154,600	(239,600)	11,915,000
Total Appropriated:	14,535,700	15,479,700	(52,000)	15,427,700

Anticipated Ending Fund balance June 30, 2024:

Non-Spendable for prepaids, inventory and deposits	129,200	15,700	-	15,700
Committed	12,062,600	12,138,900	(239,600)	11,899,300
Total Fund Balance:	\$ 12,191,800	\$ 12,154,600	\$ (239,600)	\$ 11,915,000

Medicaid Fund

Fund 273

Fund balance July 1, 2023:

Non-Spendable for prepaids, inventory and deposits	\$ 3,400	\$ 1,900	\$ -	\$ 1,900
Committed	(3,400)	-	-	-
Total	-	1,900	-	1,900

Operating Revenue

Revenue from Local Sources	11,861,500	11,861,500	2,111,000	13,972,500
Revenue from State Sources	62,100	62,100	15,800	77,900
Revenue from Federal Sources	541,500	541,500	96,500	638,000
Total:	12,465,100	12,465,100	2,223,300	14,688,400

Amount Available For Appropriation:	12,465,100	12,467,000	2,223,300	14,690,300
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Amount To Be Appropriated :

Fund Operation Expenditures

Operations and Maintenance 260	6,800	6,800	(3,600)	3,200
Support Services - Central 280	697,700	697,700	1,800	699,500
Payments to Other Public Schools 410	11,736,200	11,736,200	2,225,100	13,961,300
Debt Service Long Term Principal 510	24,400	24,400	-	24,400
Contingency Expenditures	-	1,900	-	1,900
Total Appropriated:	12,465,100	12,467,000	2,223,300	14,690,300

Anticipated Ending Fund balance June 30, 2024:

Non-Spendable for prepaids, inventory and deposits	3,400	1,900	-	1,900
Committed	(3,400)	-	-	-
Total Fund Balance:	\$ -	\$ 1,900	\$ -	\$ 1,900

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	2023-24	2023-24	ADJUSTMENT	2023-24
	ADOPTED BUDGET	AMENDMENT 1		AMENDMENT 2

HR/Finance Consortium
Fund 277

Fund balance July 1, 2023:

Committed	\$ 387,200	\$ 474,600	\$ -	\$ 474,600
Total	387,200	474,600	-	474,600

Operating Revenue

Revenue from Local Sources	1,124,600	1,191,100	-	1,191,100
Revenue from State Sources	97,300	97,300	10,600	107,900
Incoming Transfers and Other Transactions	50,000	50,000	-	50,000
Total:	1,271,900	1,338,400	10,600	1,349,000

Amount Available For Appropriation:	1,659,100	1,813,000	10,600	1,823,600
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Amount To Be Appropriated :

Fund Operation Expenditures

Board of Education 231	-	-	10,000	10,000
Support Services - Central 280	1,116,000	1,131,300	(46,500)	1,084,800
Fund Modification - Other Operating Transfers Out 6XX	177,000	177,000	-	177,000
Contingency Expenditures	366,100	504,700	47,100	551,800
Total Appropriated:	1,659,100	1,813,000	10,600	1,823,600

Anticipated Ending Fund balance June 30, 2024:

Committed	366,100	504,700	47,100	551,800
Total	\$ 366,100	\$ 504,700	\$ 47,100	\$ 551,800

School Activities Fund
Fund 290

Fund balance July 1, 2023:

Committed	\$ 263,000	\$ 256,200	\$ -	\$ 256,200
Total	263,000	256,200	-	256,200

Operating Revenue

Revenue from Local Sources	180,000	180,000	-	180,000
Total:	180,000	180,000	-	180,000

Amount Available For Appropriation:	443,000	436,200	-	436,200
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Amount To Be Appropriated :

Fund Operation Expenditures

Other School Activity Expenditures 296	180,000	180,000	-	180,000
Contingency Expenditures	263,000	256,200	-	256,200
Total Appropriated:	443,000	436,200	-	436,200

Anticipated Ending Fund balance June 30, 2024:

Committed	263,000	256,200	-	256,200
Total	\$ 263,000	\$ 256,200	\$ -	\$ 256,200

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

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(General Appropriation Act)

	2023-24 ADOPTED BUDGET	2023-24 AMENDMENT 1	ADJUSTMENT	2023-24 AMENDMENT 2
Debt Service Fund – QSCB Construction Reserve Fund				
Fund 314				
Fund balance July 1, 2023:				
Restricted	\$ 10,741,800	\$ 10,591,400	\$ -	\$ 10,591,400
<i>Operating Revenue</i>				
Revenue from Local Sources	2,200	2,200	6,000	8,200
Revenue from Federal Sources	754,700	754,700	-	754,700
Incoming Transfers and Other Transactions	770,000	770,000	-	770,000
Total:	<u>1,526,900</u>	<u>1,526,900</u>	<u>6,000</u>	<u>1,532,900</u>
Amount Available For Appropriation:	12,268,700	12,118,300	6,000	12,124,300
Amount To Be Appropriated:				
<i>Fund Operation Expenditures</i>				
Debt Service - Long Term 511	927,500	927,500	-	927,500
Contingency Expenditures	11,341,200	11,190,800	6,000	11,196,800
Total Appropriated:	<u>12,268,700</u>	<u>12,118,300</u>	<u>6,000</u>	<u>12,124,300</u>
Anticipated Ending Fund balance June 30, 2024:				
Restricted	11,341,200	11,190,800	6,000	11,196,800
Total Fund Balance:	<u>\$ 11,341,200</u>	<u>\$ 11,190,800</u>	<u>\$ 6,000</u>	<u>\$ 11,196,800</u>
Career Focused Ed Campus Renovations Capital Projects Fund				
Fund 404				
Fund balance July 1, 2023:				
Non-Spendable for prepaids, inventory and deposits	\$ 79,700	\$ 59,300	\$ -	\$ 59,300
Committed	19,976,400	24,232,400	-	24,232,400
Total	<u>20,056,100</u>	<u>24,291,700</u>	<u>-</u>	<u>24,291,700</u>
<i>Operating Revenue</i>				
Revenue from Local Sources	135,000	750,000	-	750,000
Incoming Transfers and Other Transactions	4,400,000	6,000,000	-	6,000,000
Total:	<u>4,535,000</u>	<u>6,750,000</u>	<u>-</u>	<u>6,750,000</u>
Amount Available For Appropriation:	24,591,100	31,041,700	-	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	12,586,300	1,214,000	13,800,300
Contingency Expenditures	7,662,200	18,255,300	(1,214,000)	17,041,300
Total Appropriated:	<u>24,591,100</u>	<u>31,041,700</u>	<u>-</u>	<u>31,041,700</u>
Anticipated Ending Fund balance June 30, 2024:				
Non-Spendable for prepaids, inventory and deposits	79,700	59,300	-	59,300
Committed	7,582,500	18,196,000	(1,214,000)	16,982,000
Total Fund Balance:	<u>\$ 7,662,200</u>	<u>\$ 18,255,300</u>	<u>\$ (1,214,000)</u>	<u>\$ 17,041,300</u>

RECOMMENDED RESOLUTION
 Fiscal Year 2023-24
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	2023-24 ADOPTED BUDGET	2023-24 AMENDMENT 1	ADJUSTMENT	2023-24 AMENDMENT 2
Administration Building Renovations Capital Projects Fund				
Fund 406				
Fund balance July 1, 2023:				
Non-Spendable for prepaids, inventory and deposits	\$ 139,500	\$ 103,900	\$ -	\$ 103,900
Committed	11,179,000	11,751,600	-	11,751,600
Total	<u>11,318,500</u>	<u>11,855,500</u>	<u>-</u>	<u>11,855,500</u>
<i>Operating Revenue</i>				
Revenue from Local Sources	162,000	400,000	-	400,000
Incoming Transfers and Other Transactions	400,000	400,000	-	400,000
Total:	<u>562,000</u>	<u>800,000</u>	<u>-</u>	<u>800,000</u>
Amount Available For Appropriation:	11,880,500	12,655,500	-	12,655,500
Amount To Be Appropriated:				
<i>Fund Operation Expenditures</i>				
Operations and Maintenance 260	80,000	167,200	7,200	174,400
Support Services - Central 280	270,600	272,800	-	272,800
Facilities Improvements 45x	945,000	1,094,800	28,000	1,122,800
Contingency Expenditures	10,584,900	11,120,700	(35,200)	11,085,500
Total Appropriated:	<u>11,880,500</u>	<u>12,655,500</u>	<u>-</u>	<u>12,655,500</u>
Anticipated Ending Fund balance June 30, 2024:				
Non-Spendable for prepaids, inventory and deposits	139,500	103,900	-	103,900
Committed	10,445,400	11,016,800	(35,200)	10,981,600
Total Fund Balance:	<u>\$ 10,584,900</u>	<u>\$ 11,120,700</u>	<u>\$ (35,200)</u>	<u>\$ 11,085,500</u>

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	2023-24 ADOPTED BUDGET	2023-24 AMENDMENT 1	ADJUSTMENT	2023-24 AMENDMENT 2
Production Print Enterprise Fund				
Fund 710				
Net Position July 1, 2023:				
Net investments in capital assets	\$ 82,500	\$ 13,200	\$ -	\$ 13,200
Unrestricted net position	(1,015,600)	(806,300)	-	(806,300)
Net Position	<u>(933,100)</u>	<u>(793,100)</u>	-	<u>(793,100)</u>
<i>Operating Revenue</i>				
Revenue from Local Sources	1,730,800	1,732,000	(48,300)	1,683,700
Revenue from State Sources	77,500	77,500	19,200	96,700
Total:	<u>1,808,300</u>	<u>1,809,500</u>	<u>(29,100)</u>	<u>1,780,400</u>
Amount Available For Appropriation:	<u>875,200</u>	<u>1,016,400</u>	<u>(29,100)</u>	<u>987,300</u>
Amount To Be Appropriated:				
<i>Fund Operation Expenditures</i>				
Support Services - Business 250	1,674,800	1,674,800	(10,400)	1,664,400
Operations and Maintenance 260	92,000	92,000	500	92,500
Support Services - Central 280	31,400	31,400	(16,400)	15,000
Debt Service Long Term Principal 510	48,000	48,000	-	48,000
Depreciation 711	144,500	144,500	-	144,500
Total Appropriated:	<u>1,990,700</u>	<u>1,990,700</u>	<u>(26,300)</u>	<u>1,964,400</u>
Net Position June 30, 2024:				
Net investments in capital assets	82,500	13,200	-	13,200
Unrestricted net position	(1,198,000)	(987,500)	(2,800)	(990,300)
Net Position	<u>\$ (1,115,500)</u>	<u>\$ (974,300)</u>	<u>\$ (2,800)</u>	<u>\$ (977,100)</u>

RECOMMENDED RESOLUTION
Fiscal Year 2023-24
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	2023-24 ADOPTED BUDGET	2023-24 AMENDMENT 1	ADJUSTMENT	2023-24 AMENDMENT 2
Risk Related Activity Fund				
Fund 810				
Net Position July 1, 2023:	\$ 2,499,900	\$ 2,601,100	\$ -	\$ 2,601,100
<i>Operating Revenue</i>				
Incoming Transfers and Other Transactions	9,514,300	9,576,300	(214,700)	9,361,600
Total:	<u>9,514,300</u>	<u>9,576,300</u>	<u>(214,700)</u>	<u>9,361,600</u>
Amount Available For Appropriation:	12,014,200	12,177,400	(214,700)	11,962,700
Amount To Be Appropriated:				
<i>Fund Operation Expenditures</i>				
Support Services - Business 250	6,000	6,000	(300)	5,700
Operations and Maintenance 260	318,500	291,300	6,900	298,200
Support Services - Central 280	9,130,500	9,130,500	(214,900)	8,915,600
Contingency Expenditures	2,559,200	2,749,600	(6,400)	2,743,200
Total Appropriated:	<u>12,014,200</u>	<u>12,177,400</u>	<u>(214,700)</u>	<u>11,962,700</u>
Ending Net Position June 30, 2024:				
Claim Fluctuation Reserve:				
CFR – Health Care Insurance	100,000	100,000	-	100,000
CFR – Dental Insurance	276,800	276,800	200	277,000
CFR – Vision Insurance	31,000	31,000	-	31,000
CFR – Life Insurance	1,700	1,700	-	1,700
CFR – STD/LTD Insurance	11,400	11,700	-	11,700
CFR – Workers Compensation Insurance	15,000	15,000	-	15,000
CFR – Unemployment Insurance	50,000	50,000	-	50,000
CFR – General Liability	900	900	-	900
CFR – Errors & Omissions	300	300	300	600
CFR – Professional Liability	720,000	720,000	-	720,000
CFR – Cyber Liability	1,000,000	1,000,000	-	1,000,000
CFR – Bldg/Vehicles/Prop-Casualty	6,100	6,600	-	6,600
Contingency Reserve - W/C Settlements	100,000	100,000	-	100,000
Contingency Reserve - P/C Settlements	72,900	72,900	-	72,900
Retained Earnings	173,100	362,700	(6,900)	355,800
Net Position, End of Year Total	<u>\$ 2,559,200</u>	<u>\$ 2,749,600</u>	<u>\$ (6,400)</u>	<u>\$ 2,743,200</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.