

RECOMMENDED RESOLUTION
Fiscal Year 2023-24
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 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	2023-24 AMENDMENT 2	ADJUSTMENT	2023-2024 AMENDMENT 3
General Education Fund:					
Fund 100					
Fund balance July 1, 2023:					
Non-Spendable (prepaids, inventory and deposits)	\$ 30,800	\$ 29,500	\$ 29,500	\$ -	\$ 29,500
Assigned	1,400,000	1,400,000	1,400,000	-	1,400,000
Unassigned	5,323,100	4,883,800	4,883,800	-	4,883,800
Total	6,753,900	6,313,300	6,313,300	-	6,313,300
<i>Operating Revenue</i>					
Revenue from Local Sources	17,063,400	17,890,400	17,843,700	521,500	18,365,200
Revenue from State Sources	6,589,600	6,696,200	7,209,700	192,300	7,402,000
Incoming Transfers and Other Transactions	691,200	691,200	717,300	421,000	1,138,300
Total	24,344,200	25,277,800	25,770,700	1,134,800	26,905,500
Amount Available to Appropriate:	31,098,100	31,591,100	32,084,000	1,134,800	33,218,800
Amount To Be Appropriated:					
<i>Fund Operation Expenditures</i>					
Support Services - Pupil 210	210,000	214,400	270,100	(9,900)	260,200
Support Services - Instructional Staff 220	9,715,000	9,678,300	9,430,900	(1,498,800)	7,932,100
Support Services - General Administration 230	1,773,500	1,774,300	1,740,300	(57,000)	1,683,300
Support Services - Business 250	971,600	971,600	993,400	(36,200)	957,200
Operations and Maintenance 260	679,800	666,800	670,700	(20,500)	650,200
Pupil Transportation 270	294,700	263,500	190,100	(46,900)	143,200
Support Services - Central 280	8,446,700	8,325,200	7,929,200	189,500	8,118,700
Support Services - Other 290	1,075,000	1,158,500	1,172,200	(257,800)	914,400
Welfare Activities 360	-	-	-	90,000	90,000
Building Improv Svcs 450	700,000	700,000	738,600	(673,400)	65,200
Debt Service Long Term 51X	35,600	3,100	3,100	110,100	113,200
Fund Modifications (operating transfers out) 6XX	638,400	638,400	638,400	-	638,400
Contingency Expenditures	6,557,800	7,197,000	8,307,000	3,345,700	11,652,700
Total Appropriated:	31,098,100	31,591,100	32,084,000	1,134,800	33,218,800
Anticipated Ending Fund balance June 30, 2024:					
Non-Spendable (prepaids, inventory and deposits)	30,800	29,500	29,500	-	29,500
Assigned	2,200,000	2,200,000	3,500,000	4,200,000	7,700,000
Unassigned	4,327,000	4,967,500	4,777,500	(854,300)	3,923,200
Total Fund Balance:	\$ 6,557,800	\$ 7,197,000	\$ 8,307,000	\$ 3,345,700	\$ 11,652,700

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Fiscal Year 2023-24
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	2023-24 ADOPTED BUDGET	2023-24 AMENDMENT 1	2023-24 AMENDMENT 2	ADJUSTMENT	2023-2024 AMENDMENT 3
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	\$ -	\$ 15,900
Unassigned	(419,400)	(208,400)	(208,400)	-	(208,400)
Total	(355,500)	(192,500)	(192,500)	-	(192,500)
<i>Operating Revenue</i>					
Revenue from Non-Educational Entity	176,800	1,500,000	2,900,000	(140,000)	2,760,000
Revenue from State Sources	62,848,400	72,000,000	77,065,000	(165,000)	76,900,000
Revenue from Federal Sources	4,628,900	7,000,000	7,200,000	575,000	7,775,000
Total Available to Appropriate:	67,654,100	80,500,000	87,165,000	270,000	87,435,000
Amount To Be Appropriated:					
<i>Fund Operation Expenditures</i>					
Basic Programs 110	-	120,000	150,000	380,000	530,000
Added Needs 120	71,000	140,000	160,000	100,000	260,000
Support Services-Pupil 210	3,262,000	2,700,000	2,800,000	(460,000)	2,340,000
Support Services - Instructional Staff 220	9,083,100	12,000,000	7,700,000	300,000	8,000,000
Support Services - General Administration 230	10,000	10,000	80,000	(19,000)	61,000
Support Services - Business 250	66,300	66,300	80,000	(15,000)	65,000
Operation and Maintenance 260	500	210,000	220,000	(10,000)	210,000
Pupil Transportation Services 270	1,208,100	2,083,000	2,100,000	125,000	2,225,000
Support Services - Central 280	233,800	1,300,000	2,200,000	(80,000)	2,120,000
Support Services - Other 290	25,000	25,000	25,000	(25,000)	-
Community Services-Community Services Direction 310	318,800	603,000	600,000	(75,000)	525,000
Community Activities 330	359,700	507,000	750,000	(25,000)	725,000
Custody and Care of Children 350	2,000	-	-	-	-
Welfare Activities 360	5,900	25,000	50,000	50,000	100,000
Community Services - Other Community Services 390	22,100	-	-	-	-
Payments to Other Public Schools 410	25,434,400	30,160,700	39,700,000	(35,000)	39,665,000
Payments to Not for Profit Entities 440	27,333,300	30,000,000	29,900,000	69,000	29,969,000
Fund Modifications (operating transfers out) 6XX	218,100	550,000	650,000	(10,000)	640,000
Total Appropriated:	67,654,100	80,500,000	87,165,000	270,000	87,435,000
Anticipated Ending Fund balance June 30, 2024:					
Non-Spendable for prepaids, inventory and deposits	63,900	15,900	15,900	-	15,900
Unassigned	(419,400)	(208,400)	(208,400)	-	(208,400)
Total Fund Balance:	\$ (355,500)	\$ (192,500)	\$ (192,500)	\$ -	\$ (192,500)

RECOMMENDED RESOLUTION
Fiscal Year 2023-24
Amendment 3 Budget Resolution
(General Appropriation Act)

	2023-24 ADOPTED BUDGET	2023-24 AMENDMENT 1	2023-24 AMENDMENT 2	ADJUSTMENT	2023-2024 AMENDMENT 3
Special Education Fund:					
Fund 200					
Fund balance July 1, 2023:					
Non-Spendable (prepaids, inventory and deposits)	\$ 36,500	\$ 29,800	\$ 29,800	\$ -	\$ 29,800
Restricted Special Education	984,200	4,773,000	4,773,000	-	4,773,000
Restricted (SE center program facility renovation)	10,419,600	15,496,100	15,496,100	-	15,496,100
Total	11,440,300	20,298,900	20,298,900	-	20,298,900
<i>Operating Revenue</i>					
Revenue from Local Sources	175,477,200	181,692,400	181,692,400	744,400	182,436,800
Revenue from State Sources	7,494,700	7,408,600	7,884,900	745,100	8,630,000
Incoming Transfers and Other Transactions	250,000	250,000	250,000	134,100	384,100
Total	183,221,900	189,351,000	189,827,300	1,623,600	191,450,900
Amount Available to Appropriate:	194,662,200	209,649,900	210,126,200	1,623,600	211,749,800
Amount To Be Appropriated:					
<i>Fund Operation Expenditures</i>					
Added Needs 120	1,500,000	1,500,000	1,500,000	(1,038,600)	461,400
Support Services - Pupil 210	11,049,500	11,061,100	10,981,500	(324,300)	10,657,200
Support Services - Instructional Staff 220	3,195,200	3,172,600	3,129,400	(228,200)	2,901,200
Support Services - General Administration 230	918,700	919,100	890,900	(51,800)	839,100
Support Services - Business 250	1,341,000	1,341,000	1,318,300	(219,300)	1,099,000
Operations and Maintenance 260	421,600	423,800	425,500	(18,300)	407,200
Pupil Transportation 270	96,900	86,200	63,800	(16,700)	47,100
Support Services - Central 280	4,663,100	4,839,900	4,581,500	111,900	4,693,400
Support Services - Other 290	342,500	342,500	352,600	36,400	389,000
Payments to Other Public Schools 410	159,316,800	169,069,200	170,003,800	3,373,000	173,376,800
Debt Service Long Term 51X	177,100	177,100	177,100	26,600	203,700
Fund Modifications (operating transfers out) 6XX	115,100	115,100	115,100	-	115,100
Contingency Expenditures	11,524,700	16,602,300	16,586,700	(27,100)	16,559,600
Total Appropriated:	194,662,200	209,649,900	210,126,200	1,623,600	211,749,800
Anticipated Ending Fund balance June 30, 2024:					
Non-Spendable (prepaids, inventory and deposits)	36,500	29,800	29,800	-	29,800
Restricted Special Education	1,068,600	1,076,400	1,060,800	(27,100)	1,033,700
Restricted (SE center program facility renovation)	10,419,600	15,496,100	15,496,100	-	15,496,100
Total Fund Balance:	\$ 11,524,700	\$ 16,602,300	\$ 16,586,700	\$ (27,100)	\$ 16,559,600

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Fiscal Year 2023-24
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	2023-24 ADOPTED BUDGET	2023-24 AMENDMENT 1	2023-24 AMENDMENT 2	ADJUSTMENT	2023-2024 AMENDMENT 3
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	\$ -	\$ 21,700
Unassigned	(172,900)	(28,800)	(28,800)	-	(28,800)
Total	(169,600)	(7,100)	(7,100)	-	(7,100)
<i>Operating Revenue</i>					
Revenue from State Sources	5,678,200	3,000,000	3,000,000	(260,000)	2,740,000
Revenue from Federal Sources	63,523,700	62,500,000	62,500,000	(300,000)	62,200,000
Total Available to Appropriate:	69,201,900	65,500,000	65,500,000	(560,000)	64,940,000
Amount To Be Appropriated:					
<i>Fund Operation Expenditures</i>					
Support Services - Pupil 210	8,385,400	5,562,900	5,020,000	(180,000)	4,840,000
Support Services - Instructional Staff 220	578,900	633,000	900,000	(90,000)	810,000
Support Services - Operation and Maintenance 260	5,000	-	-	-	-
Support Services - Central 280	876,100	876,100	900,000	(25,000)	875,000
Community Services - Non-Public Schools Pupil 370	2,538,000	2,748,000	3,000,000	(75,000)	2,925,000
Payments to Other Public Schools 410	56,433,100	55,286,000	55,286,000	(190,000)	55,096,000
Fund Modifications (operating transfers out) 6XX	385,400	394,000	394,000	-	394,000
Total Appropriated:	69,201,900	65,500,000	65,500,000	(560,000)	64,940,000
Anticipated Ending Fund balance June 30, 2024:					
Non-Spendable for prepaids, inventory and deposits	3,300	21,700	21,700	-	21,700
Unassigned	(172,900)	(28,800)	(28,800)	-	(28,800)
Total Fund Balance:	\$ (169,600)	\$ (7,100)	\$ (7,100)	\$ -	\$ (7,100)

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Fiscal Year 2023-24
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	2023-24 ADOPTED BUDGET	2023-24 AMENDMENT 1	2023-24 AMENDMENT 2	ADJUSTMENT	2023-2024 AMENDMENT 3
Career Focused Education Fund					
Fund 600					
Fund balance July 1, 2023:					
Non-Spendable for prepaids, inventory and deposits	\$ 40,000	\$ 27,600	\$ 27,600	\$ -	\$ 27,600
Restricted Career Focused Education	7,059,600	6,853,100	6,853,100	-	6,853,100
Total	7,099,600	6,880,700	6,880,700	-	6,880,700
<i>Operating Revenue</i>					
Revenue from Local Sources	43,252,500	44,883,500	44,961,300	322,000	45,283,300
Revenue from State Sources	5,853,400	6,109,800	6,701,000	383,200	7,084,200
Incoming Transfers and Other Transactions	128,100	128,100	128,100	92,000	220,100
Total	49,234,000	51,121,400	51,790,400	797,200	52,587,600
Amount Available to Appropriate:	56,333,600	58,002,100	58,671,100	797,200	59,468,300
Amount To Be Appropriated:					
<i>Fund Operation Expenditures</i>					
Added Needs 120	16,317,600	16,381,600	16,574,800	214,800	16,789,600
Support Services - Pupil 210	2,085,600	2,114,800	2,184,100	(30,200)	2,153,900
Support Services - Instructional Staff 220	3,091,100	3,117,500	3,053,100	70,600	3,123,700
Support Services - General Administration 230	1,078,000	1,078,400	1,151,300	(71,000)	1,080,300
Support Services School Administration 240	2,669,300	2,669,300	2,741,300	(93,900)	2,647,400
Support Services - Business 250	1,570,300	1,570,300	1,530,500	(87,200)	1,443,300
Operations and Maintenance 260	4,932,500	4,940,300	4,674,100	(76,800)	4,597,300
Pupil Transportation 270	121,100	148,200	149,500	(30,500)	119,000
Support Services - Central 280	6,192,500	6,114,600	5,822,000	(7,200)	5,814,800
Support Services - Other 290	193,500	193,500	203,500	(22,500)	181,000
Payments to Other Public Schools 410	3,088,000	3,088,000	3,088,000	-	3,088,000
Debt Service Long Term 51X	218,600	218,600	218,600	26,600	245,200
Fund Modifications (operating transfers out) 6XX	7,823,100	9,423,100	9,423,100	1,500,000	10,923,100
Contingency Expenditures	6,952,400	6,943,900	7,857,200	(595,500)	7,261,700
Total Appropriated:	56,333,600	58,002,100	58,671,100	797,200	59,468,300
Anticipated Ending Fund balance June 30, 2024:					
Non-Spendable for prepaids, inventory and deposits	40,000	27,600	27,600	-	27,600
Restricted Career Focused Education	6,912,400	6,916,300	7,829,600	(595,500)	7,234,100
Total Fund Balance:	\$ 6,952,400	\$ 6,943,900	\$ 7,857,200	\$ (595,500)	\$ 7,261,700

RECOMMENDED RESOLUTION
Fiscal Year 2023-24
Amendment 3 Budget Resolution
(General Appropriation Act)

2023-24 ADOPTED BUDGET	2023-24 AMENDMENT 1	2023-24 AMENDMENT 2	ADJUSTMENT	2023-2024 AMENDMENT 3
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**Career Focused Education Grants & Funded Projects
Fund 605**

Fund balance July 1, 2023:

Unassigned	\$ (22,600)	\$ (26,600)	\$ (26,600)	\$ -	\$ (26,600)
Total	(22,600)	(26,600)	(26,600)	-	(26,600)

Operating Revenue

Revenue from Non-Educational Entity	279,000	243,500	243,500	26,500	270,000
Revenue from State Sources	47,000	60,000	60,000	30,000	90,000
Revenue from Federal Sources	1,707,500	1,730,000	2,120,000	(5,000)	2,115,000
Total Available to Appropriate:	2,033,500	2,033,500	2,423,500	51,500	2,475,000

Amount To Be Appropriated:

Fund Operation Expenditures

Basic Program 110	-	6,000	6,000	4,000	10,000
Added Needs 120	175,500	220,000	350,000	-	350,000
Support Services-Pupil 210	1,317,000	1,340,000	1,440,800	(40,800)	1,400,000
Support Services - Instructional Staff 220	362,000	300,700	280,000	145,000	425,000
Operations and Maintenance 260	-	14,200	14,200	800	15,000
Pupil Transportation 270	32,500	32,500	32,500	(7,500)	25,000
Support Services-Central 280	146,500	120,100	250,000	(50,000)	200,000
Payments to Other Public Schools 410	-	-	50,000	-	50,000
Total Appropriated:	2,033,500	2,033,500	2,423,500	51,500	2,475,000

Anticipated Ending Fund balance June 30, 2024:

Unassigned	(22,600)	(26,600)	(26,600)	-	(26,600)
Total	\$ (22,600)	\$ (26,600)	\$ (26,600)	\$ -	\$ (26,600)

RECOMMENDED RESOLUTION
Fiscal Year 2023-24
Amendment 3 Budget Resolution
(General Appropriation Act)

	2023-24 ADOPTED BUDGET	2023-24 AMENDMENT 1	2023-24 AMENDMENT 2	ADJUSTMENT	2023-2024 AMENDMENT 3
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	\$ -	\$ 10,700
Committed	4,272,800	4,557,100	4,557,100	-	4,557,100
Total	4,354,400	4,567,800	4,567,800	-	4,567,800
<i>Operating Revenue</i>					
Revenue from Local Sources	16,119,400	16,019,400	15,272,400	589,600	15,862,000
Revenue from State Sources	1,474,500	1,474,500	1,832,900	102,100	1,935,000
Revenue from Federal Sources	-	-	20,000	(20,000)	-
Incoming Transfers and Other Transactions	484,400	544,100	536,600	982,300	1,518,900
Total:	18,078,300	18,038,000	17,661,900	1,654,000	19,315,900
Amount Available For Appropriation:	22,432,700	22,605,800	22,229,700	1,654,000	23,883,700
Amount To Be Appropriated :					
<i>Fund Operation Expenditures</i>					
Basic Programs 110	4,002,900	3,819,100	4,269,200	188,300	4,457,500
Support Services - Pupil 210	52,800	52,800	54,200	26,600	80,800
Support Services - General Administration 230	547,300	304,800	315,600	(100)	315,500
Support Services School Administration 240	424,600	369,300	395,500	(14,800)	380,700
Support Services - Business 250	1,357,700	1,045,600	997,900	(64,000)	933,900
Support Services - Security 260	19,000	19,000	21,000	5,700	26,700
Support Services - Central 280	12,460,200	12,294,400	12,060,000	715,200	12,775,200
Debt Service Long Term 51X	-	-	-	346,300	346,300
Fund Modifications (operating transfers out) 6XX	303,000	303,000	329,100	(2,800)	326,300
Contingency Expenditures	3,265,200	4,397,800	3,787,200	453,600	4,240,800
Total Appropriated:	22,432,700	22,605,800	22,229,700	1,654,000	23,883,700
Anticipated Ending Fund balance June 30, 2024:					
Non-Spendable for prepaids, inventory and deposits	81,600	10,700	10,700	-	10,700
Committed	3,183,600	4,387,100	3,776,500	453,600	4,230,100
Total	\$ 3,265,200	\$ 4,397,800	\$ 3,787,200	\$ 453,600	\$ 4,240,800

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Fiscal Year 2023-24
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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	\$ -	\$ 15,700
Committed	13,154,500	13,996,000	13,996,000	-	13,996,000
Total	13,283,700	14,011,700	14,011,700	-	14,011,700
<i>Operating Revenue</i>					
Revenue from Local Sources	775,400	991,400	939,400	1,105,600	2,045,000
Incoming Transfers and Other Transactions	476,600	476,600	476,600	356,600	833,200
Total:	1,252,000	1,468,000	1,416,000	1,462,200	2,878,200
Amount Available For Appropriation:	14,535,700	15,479,700	15,427,700	1,462,200	16,889,900
Amount To Be Appropriated :					
<i>Fund Operation Expenditures</i>					
Support Services - Instructional Staff 220	904,100	904,100	903,600	100	903,700
Support Services - General Administration 230	5,000	5,000	5,000	-	5,000
Support Services - Central 280	434,800	473,200	661,300	278,700	940,000
Bldg Improvements - 450	1,000,000	1,942,800	1,942,800	(729,800)	1,213,000
Debt Service Long Term 51X	-	-	-	133,200	133,200
Contingency Expenditures	12,191,800	12,154,600	11,915,000	1,780,000	13,695,000
Total Appropriated:	14,535,700	15,479,700	15,427,700	1,462,200	16,889,900
Anticipated Ending Fund balance June 30, 2024:					
Non-Spendable for prepaids, inventory and deposits	129,200	15,700	15,700	-	15,700
Committed	12,062,600	12,138,900	11,899,300	1,780,000	13,679,300
Total Fund Balance:	\$ 12,191,800	\$ 12,154,600	\$ 11,915,000	\$ 1,780,000	\$ 13,695,000
Medicaid Fund Fund 273					
Fund balance July 1, 2023:					
Non-Spendable for prepaids, inventory and deposits	\$ 3,400	\$ 1,900	\$ 1,900	\$ -	\$ 1,900
Committed	(3,400)	-	-	-	-
Total	-	1,900	1,900	-	1,900
<i>Operating Revenue</i>					
Revenue from Local Sources	11,861,500	11,861,500	13,972,500	1,239,700	15,212,200
Revenue from State Sources	62,100	62,100	77,900	4,300	82,200
Revenue from Federal Sources	541,500	541,500	638,000	274,000	912,000
Total:	12,465,100	12,465,100	14,688,400	1,518,000	16,206,400
Amount Available For Appropriation:	12,465,100	12,467,000	14,690,300	1,518,000	16,208,300
Amount To Be Appropriated :					
<i>Fund Operation Expenditures</i>					
Operations and Maintenance 260	6,800	6,800	3,200	300	3,500
Support Services - Central 280	697,700	697,700	699,500	13,600	713,100
Payments to Other Public Schools 410	11,736,200	11,736,200	13,961,300	1,504,100	15,465,400
Debt Service Long Term 51X	24,400	24,400	24,400	-	24,400
Contingency Expenditures	-	1,900	1,900	-	1,900
Total Appropriated:	12,465,100	12,467,000	14,690,300	1,518,000	16,208,300
Anticipated Ending Fund balance June 30, 2024:					
Non-Spendable for prepaids, inventory and deposits	3,400	1,900	1,900	-	1,900
Committed	(3,400)	-	-	-	-
Total Fund Balance:	\$ -	\$ 1,900	\$ 1,900	\$ -	\$ 1,900

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Fiscal Year 2023-24
Amendment 3 Budget Resolution
(General Appropriation Act)

	2023-24 ADOPTED BUDGET	2023-24 AMENDMENT 1	2023-24 AMENDMENT 2	ADJUSTMENT	2023-2024 AMENDMENT 3
HR/Finance Consortium					
Fund 277					
Fund balance July 1, 2023:					
Committed	\$ 387,200	\$ 474,600	\$ 474,600	\$ -	\$ 474,600
Total	387,200	474,600	474,600	-	474,600

Operating Revenue

Revenue from Local Sources	1,124,600	1,191,100	1,191,100	22,100	1,213,200
Revenue from State Sources	97,300	97,300	107,900	6,400	114,300
Incoming Transfers and Other Transactions	50,000	50,000	50,000	-	50,000
Total:	1,271,900	1,338,400	1,349,000	28,500	1,377,500

Amount Available For Appropriation:	1,659,100	1,813,000	1,823,600	28,500	1,852,100
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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	1,084,800	(32,000)	1,052,800
Fund Modification - Other Operating Transfers Out 6XX	177,000	177,000	177,000	-	177,000
Contingency Expenditures	366,100	504,700	551,800	60,500	612,300
Total Appropriated:	1,659,100	1,813,000	1,823,600	28,500	1,852,100

Anticipated Ending Fund balance June 30, 2024:

Committed	366,100	504,700	551,800	60,500	612,300
Total	\$ 366,100	\$ 504,700	\$ 551,800	\$ 60,500	\$ 612,300

School Activities Fund

Fund 290

Fund balance July 1, 2023:

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

Operating Revenue

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

Amount Available For Appropriation:	443,000	436,200	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	-	180,000
Contingency Expenditures	263,000	256,200	256,200	-	256,200
Total Appropriated:	443,000	436,200	436,200	-	436,200

Anticipated Ending Fund balance June 30, 2024:

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

RECOMMENDED RESOLUTION
Fiscal Year 2023-24
Amendment 3 Budget Resolution
(General Appropriation Act)

	2023-24 ADOPTED BUDGET	2023-24 AMENDMENT 1	2023-24 AMENDMENT 2	ADJUSTMENT	2023-2024 AMENDMENT 3
Debt Service Fund – 2016 Refunding Bonds					
Fund 311					
Fund balance July 1, 2023:					
Restricted	\$ 6,427,200	\$ 6,487,900	\$ 6,487,900	\$ -	\$ 6,487,900
<i>Operating Revenue</i>					
Revenue from Local Sources	47,000	271,000	271,000	-	271,000
Incoming Transfers and Other Transactions	3,300,000	3,300,000	3,300,000	-	3,300,000
Total:	3,347,000	3,571,000	3,571,000	-	3,571,000
Amount Available For Appropriation:	9,774,200	10,058,900	10,058,900	-	10,058,900
Amount To Be Appropriated:					
<i>Fund Operation Expenditures</i>					
Debt Service Long Term 51X	2,463,400	2,463,400	2,463,400	-	2,463,400
Contingency Expenditures	7,310,800	7,595,500	7,595,500	-	7,595,500
Total Appropriated:	9,774,200	10,058,900	10,058,900	-	10,058,900
Anticipated Ending Fund balance June 30, 2024:					
Restricted	7,310,800	7,595,500	7,595,500	-	7,595,500
Total Fund Balance:	\$ 7,310,800	\$ 7,595,500	\$ 7,595,500	\$ -	\$ 7,595,500
Debt Service Fund – QSCB Defeasement Fund					
Fund 313					
Fund balance July 1, 2023:					
Restricted	\$ 1,231,300	\$ 1,251,300	\$ 1,251,300	\$ -	\$ 1,251,300
<i>Operating Revenue</i>					
Revenue from Local Sources	5,600	22,000	22,000	(8,500)	13,500
Total:	5,600	22,000	22,000	(8,500)	13,500
Amount Available For Appropriation:	1,236,900	1,273,300	1,273,300	(8,500)	1,264,800
Amount To Be Appropriated:					
<i>Fund Operation Expenditures</i>					
Debt Service Long Term 51X	2,500	2,500	2,500	-	2,500
Fund Modifications (operating transfers out) 6XX	770,000	770,000	770,000	-	770,000
Contingency Expenditures	464,400	500,800	500,800	(8,500)	492,300
Total Appropriated:	1,236,900	1,273,300	1,273,300	(8,500)	1,264,800
Anticipated Ending Fund balance June 30, 2024:					
Restricted	464,400	500,800	500,800	(8,500)	492,300
Total Fund Balance:	\$ 464,400	\$ 500,800	\$ 500,800	\$ (8,500)	\$ 492,300

RECOMMENDED RESOLUTION
Fiscal Year 2023-24
Amendment 3 Budget Resolution
(General Appropriation Act)

	2023-24 ADOPTED BUDGET	2023-24 AMENDMENT 1	2023-24 AMENDMENT 2	ADJUSTMENT	2023-2024 AMENDMENT 3
Debt Service Fund – QSCB Construction Reserve Fund					
Fund 314					
Fund balance July 1, 2023:					
Restricted	\$ 10,741,800	\$ 10,591,400	\$ 10,591,400	\$ -	\$ 10,591,400
<i>Operating Revenue</i>					
Revenue from Local Sources	2,200	2,200	8,200	6,200	14,400
Revenue from Federal Sources	754,700	754,700	754,700	7,000	761,700
Incoming Transfers and Other Transactions	770,000	770,000	770,000	-	770,000
Total:	1,526,900	1,526,900	1,532,900	13,200	1,546,100
Amount Available For Appropriation:	12,268,700	12,118,300	12,124,300	13,200	12,137,500
Amount To Be Appropriated:					
<i>Fund Operation Expenditures</i>					
Debt Service Long Term 51X	927,500	927,500	927,500	-	927,500
Contingency Expenditures	11,341,200	11,190,800	11,196,800	13,200	11,210,000
Total Appropriated:	12,268,700	12,118,300	12,124,300	13,200	12,137,500
Anticipated Ending Fund balance June 30, 2024:					
Restricted	11,341,200	11,190,800	11,196,800	13,200	11,210,000
Total Fund Balance:	\$ 11,341,200	\$ 11,190,800	\$ 11,196,800	\$ 13,200	\$ 11,210,000
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	\$ -	\$ 59,300
Committed	19,976,400	24,232,400	24,232,400	-	24,232,400
Total	20,056,100	24,291,700	24,291,700	-	24,291,700
<i>Operating Revenue</i>					
Revenue from Local Sources	135,000	750,000	750,000	315,800	1,065,800
Incoming Transfers and Other Transactions	4,400,000	6,000,000	6,000,000	1,500,000	7,500,000
Total:	4,535,000	6,750,000	6,750,000	1,815,800	8,565,800
Amount Available For Appropriation:	24,591,100	31,041,700	31,041,700	1,815,800	32,857,500
Amount To Be Appropriated:					
<i>Fund Operation Expenditures</i>					
Operation and Maintenance 260	-	193,200	193,200	(179,200)	14,000
Support Services 280	-	6,900	6,900	(100)	6,800
Facilities Acquisition 450	16,928,900	12,586,300	13,800,300	(978,000)	12,822,300
Contingency Expenditures	7,662,200	18,255,300	17,041,300	2,973,100	20,014,400
Total Appropriated:	24,591,100	31,041,700	31,041,700	1,815,800	32,857,500
Anticipated Ending Fund balance June 30, 2024:					
Non-Spendable for prepaids, inventory and deposits	79,700	59,300	59,300	-	59,300
Committed	7,582,500	18,196,000	16,982,000	2,973,100	19,955,100
Total Fund Balance:	\$ 7,662,200	\$ 18,255,300	\$ 17,041,300	\$ 2,973,100	\$ 20,014,400

RECOMMENDED RESOLUTION
Fiscal Year 2023-24
Amendment 3 Budget Resolution
(General Appropriation Act)

	2023-24 ADOPTED BUDGET	2023-24 AMENDMENT 1	2023-24 AMENDMENT 2	ADJUSTMENT	2023-2024 AMENDMENT 3
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	\$ -	\$ 103,900
Committed	11,179,000	11,751,600	11,751,600	-	11,751,600
Total	11,318,500	11,855,500	11,855,500	-	11,855,500
<i>Operating Revenue</i>					
Revenue from Local Sources	162,000	400,000	400,000	173,300	573,300
Incoming Transfers and Other Transactions	400,000	400,000	400,000	-	400,000
Total:	562,000	800,000	800,000	173,300	973,300
Amount Available For Appropriation:	11,880,500	12,655,500	12,655,500	173,300	12,828,800
Amount To Be Appropriated:					
<i>Fund Operation Expenditures</i>					
Operations and Maintenance 260	80,000	167,200	174,400	-	174,400
Support Services - Central 280	270,600	272,800	272,800	(115,200)	157,600
Facilities Improvements 45x	945,000	1,094,800	1,122,800	67,300	1,190,100
Contingency Expenditures	10,584,900	11,120,700	11,085,500	221,200	11,306,700
Total Appropriated:	11,880,500	12,655,500	12,655,500	173,300	12,828,800
Anticipated Ending Fund balance June 30, 2024:					
Non-Spendable for prepaids, inventory and deposits	139,500	103,900	103,900	-	103,900
Committed	10,445,400	11,016,800	10,981,600	221,200	11,202,800
Total Fund Balance:	\$ 10,584,900	\$ 11,120,700	\$ 11,085,500	\$ 221,200	\$ 11,306,700

RECOMMENDED RESOLUTION
Fiscal Year 2023-24
Amendment 3 Budget Resolution
(General Appropriation Act)

	2023-24 ADOPTED BUDGET	2023-24 AMENDMENT 1	2023-24 AMENDMENT 2	ADJUSTMENT	2023-2024 AMENDMENT 3
Production Print Enterprise Fund Fund 710					
Net Position July 1, 2023:					
Net investments in capital assets	\$ 82,500	\$ 13,200	\$ 13,200	\$ -	\$ 13,200
Unrestricted net position	(1,015,600)	(806,300)	(806,300)	-	(806,300)
Net Position	(933,100)	(793,100)	(793,100)	-	(793,100)
<i>Operating Revenue</i>					
Revenue from Local Sources	1,730,800	1,732,000	1,683,700	(34,000)	1,649,700
Revenue from State Sources	77,500	77,500	96,700	(700)	96,000
Total:	1,808,300	1,809,500	1,780,400	(34,700)	1,745,700
Amount Available For Appropriation:	875,200	1,016,400	987,300	(34,700)	952,600
Amount To Be Appropriated:					
<i>Fund Operation Expenditures</i>					
Support Services - Business 250	1,674,800	1,674,800	1,664,400	(49,800)	1,614,600
Operations and Maintenance 260	92,000	92,000	92,500	(10,100)	82,400
Support Services - Central 280	31,400	31,400	15,000	(5,900)	9,100
Debt Service Long Term 51X	48,000	48,000	48,000	-	48,000
Depreciation 711	144,500	144,500	144,500	-	144,500
Total Appropriated:	1,990,700	1,990,700	1,964,400	(65,800)	1,898,600
Net Position June 30, 2024:					
Net investments in capital assets	82,500	13,200	13,200	-	13,200
Unrestricted net position	(1,198,000)	(987,500)	(990,300)	31,100	(959,200)
Net Position	\$ (1,115,500)	\$ (974,300)	\$ (977,100)	\$ 31,100	\$ (946,000)

RECOMMENDED RESOLUTION
Fiscal Year 2023-24
Amendment 3 Budget Resolution
(General Appropriation Act)

	2023-24 ADOPTED BUDGET	2023-24 AMENDMENT 1	2023-24 AMENDMENT 2	ADJUSTMENT	2023-2024 AMENDMENT 3
Risk Related Activity Fund					
Fund 810					
Net Position July 1, 2023:	\$ 2,499,900	\$ 2,601,100	\$ 2,601,100	\$ -	\$ 2,601,100
<i>Operating Revenue</i>					
Incoming Transfers and Other Transactions	9,514,300	9,576,300	9,361,600	15,200	9,376,800
Total:	9,514,300	9,576,300	9,361,600	15,200	9,376,800
Amount Available For Appropriation:	12,014,200	12,177,400	11,962,700	15,200	11,977,900
Amount To Be Appropriated:					
<i>Fund Operation Expenditures</i>					
Support Services - Business 250	6,000	6,000	5,700	-	5,700
Operations and Maintenance 260	318,500	291,300	298,200	1,000	299,200
Support Services - Central 280	9,130,500	9,130,500	8,915,600	900	8,916,500
Contingency Expenditures	2,559,200	2,749,600	2,743,200	13,300	2,756,500
Total Appropriated:	12,014,200	12,177,400	11,962,700	15,200	11,977,900
Ending Net Position June 30, 2024:					
Claim Fluctuation Reserve:					
CFR – Health Care Insurance	100,000	100,000	100,000	-	100,000
CFR – Dental Insurance	276,800	276,800	277,000	(300)	276,700
CFR – Vision Insurance	31,000	31,000	31,000	-	31,000
CFR – Life Insurance	1,700	1,700	1,700	-	1,700
CFR – STD/LTD Insurance	11,400	11,700	11,700	100	11,800
CFR – Workers Compensation Insurance	15,000	15,000	15,000	-	15,000
CFR – Unemployment Insurance	50,000	50,000	50,000	-	50,000
CFR – General Liability	900	900	900	-	900
CFR – Errors & Omissions	300	300	600	(300)	300
CFR – Professional Liability	720,000	720,000	720,000	-	720,000
CFR – Cyber Liability	1,000,000	1,000,000	1,000,000	-	1,000,000
CFR – Bldg/Vehicles/Prop-Casualty	6,100	6,600	6,600	-	6,600
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
Retained Earnings	173,100	362,700	355,800	13,800	369,600
Net Position, End of Year Total	\$ 2,559,200	\$ 2,749,600	\$ 2,743,200	13,300	2,756,500

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.