

RECOMMENDED RESOLUTION
 Fiscal Year 2024-25
 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 2024-25 fiscal year.

BE IT RESOLVED, that this resolution shall be the Appropriation Act of Oakland Schools for the fiscal year 2024-25; 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 2024-25 is as follows:

	2024-25 ADOPTED BUDGET	2024-25 AMENDMENT 1	ADJUSTMENT	2024-25 AMENDMENT 2
General Education Fund:				
Fund 100				
Fund Balance July 1, 2024:				
Non-Spendable for Prepaid, Inventory, & Deposit Assigned	\$ 29,500	\$ 55,300	\$ -	\$ 55,300
Unassigned	3,500,000	7,700,000	-	7,700,000
Total	<u>4,777,500</u>	<u>4,660,500</u>	<u>-</u>	<u>4,660,500</u>
<i>Operating Revenue</i>				
Revenue from Local & Other Sources	18,287,900	18,624,000	790,300	19,414,300
Revenue from State Sources	7,151,800	7,071,700	611,700	7,683,400
Incoming Transfers & Other Transactions	714,700	726,400	(2,300)	724,100
Total	<u>26,154,400</u>	<u>26,422,100</u>	<u>1,399,700</u>	<u>27,821,800</u>
Amount Available to Appropriate:	34,461,400	38,837,900	1,399,700	40,237,600
Amount To Be Appropriated:				
<i>Fund Operation Expenditures</i>				
Support Services - Pupil 210	242,500	257,800	24,900	282,700
Support Services - Instructional Staff 220	9,069,300	8,877,900	(101,900)	8,776,000
Support Services - General Administration 230	1,867,900	1,877,900	(39,600)	1,838,300
Support Services - Business 250	1,737,200	1,745,300	(199,400)	1,545,900
Operations & Maintenance 260	721,300	711,600	(400)	711,200
Pupil Transportation 270	193,600	193,600	6,300	199,900
Support Services - Central 280	9,062,100	8,720,000	118,200	8,838,200
Support Services - Other 290	1,281,100	1,281,100	(31,200)	1,249,900
Building Improv Services 450	700,000	700,000	23,200	723,200
Debt Service Long-Term 51X	168,600	146,400	119,500	265,900
Fund Modifications (Operating Transfers Out) 6XX	3,744,300	3,744,300	-	3,744,300
Contingency Expenditures	5,673,500	10,582,000	1,480,100	12,062,100
Total Appropriated:	<u>34,461,400</u>	<u>38,837,900</u>	<u>1,399,700</u>	<u>40,237,600</u>
Anticipated Ending Fund Balance June 30, 2025:				
Non-Spendable for Prepaid, Inventory, & Deposit Assigned	29,500	55,300	-	55,300
Unassigned	1,400,000	4,668,800	3,111,200	7,780,000
Total Fund Balance:	<u>\$ 5,673,500</u>	<u>\$ 10,582,000</u>	<u>\$ 1,480,100</u>	<u>\$ 12,062,100</u>

RECOMMENDED RESOLUTION

Fiscal Year 2024-25

Amendment 2 Budget Resolution

(General Appropriation Act)

	2024-25 ADOPTED BUDGET	2024-25 AMENDMENT 1	ADJUSTMENT	2024-25 AMENDMENT 2
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**General Education Grants & Funded Projects:
Fund 105**

Fund Balance July 1, 2024:

Non-Spendable for Prepaid, Inventory, & Deposit	\$ 15,900	\$ 87,600	\$ -	\$ 87,600
Unassigned	(208,400)	(239,500)	-	(239,500)
Total	(192,500)	(151,900)	-	(151,900)

Operating Revenue

Revenue from Local & Other Sources	2,355,800	3,150,000	150,000	3,300,000
Revenue from State Sources	55,179,200	102,234,000	(2,234,000)	100,000,000
Revenue from Federal Sources	6,465,000	8,600,000	600,000	9,200,000
Total Available to Appropriate:	64,000,000	113,984,000	(1,484,000)	112,500,000

Amount To Be Appropriated:

Fund Operation Expenditures

Basic Programs 110	127,900	172,000	78,000	250,000
Added Needs 120	48,800	285,000	65,000	350,000
Support Services - Pupil 210	2,626,500	2,940,000	-	2,940,000
Support Services - Instructional Staff 220	7,358,200	9,500,000	2,500,000	12,000,000
Support Services - General Administration 230	62,700	77,000	-	77,000
Support Services - School Administration 240	-	1,000	-	1,000
Support Services - Business 250	67,400	205,000	-	205,000
Operation & Maintenance 260	131,700	160,000	90,000	250,000
Pupil Transportation Services 270	2,145,100	2,360,000	340,000	2,700,000
Support Services Central 280	1,627,900	1,480,000	20,000	1,500,000
Support Services Other 290	26,100	26,100	(6,100)	20,000
Community Services Community Services Direction 310	540,100	540,100	(40,100)	500,000
Community Activities 330	649,000	1,000,000	200,000	1,200,000
Welfare Activities 360	5,600	100,000	-	100,000
Payments to Other Public Schools 410	38,236,000	67,350,100	(3,093,100)	64,257,000
Payments to Not for Profit Entities 440	9,709,300	27,150,000	(1,850,000)	25,300,000
Fund Modifications (Operating Transfers Out) 6XX	637,700	637,700	212,300	850,000
	-	-	-	-
Total Appropriated:	64,000,000	113,984,000	(1,484,000)	112,500,000

Anticipated Ending Fund Balance June 30, 2025:

Non-Spendable for Prepaid, Inventory, & Deposit	15,900	87,600	-	87,600
Unassigned	(208,400)	(239,500)	-	(239,500)
Total Fund Balance:	\$ (192,500)	\$ (151,900)	\$ -	\$ (151,900)

RECOMMENDED RESOLUTION

Fiscal Year 2024-25

Amendment 2 Budget Resolution

(General Appropriation Act)

	2024-25 ADOPTED BUDGET	2024-25 AMENDMENT 1	ADJUSTMENT	2024-25 AMENDMENT 2
Special Education Fund:				
Fund 200				
Fund Balance July 1, 2024:				
Non-Spendable for Prepaid, Inventory, & Deposit	\$ 29,800	\$ 41,800	\$ -	\$ 41,800
Restricted (SE Center Program Facility Renovation)	15,496,100	20,000,000	-	20,000,000
Restricted Special Education	1,060,800	6,660,400	-	6,660,400
Total	16,586,700	26,702,200	-	26,702,200
<i>Operating Revenue</i>				
Revenue from Local & Other Sources	191,006,100	192,594,900	570,800	193,165,700
Revenue from State Sources	7,745,300	7,884,300	2,152,100	10,036,400
Incoming Transfers & Other Transactions	250,000	250,000	-	250,000
Total	199,001,400	200,729,200	2,722,900	203,452,100
 Amount Available to Appropriate:	 215,588,100	 227,431,400	 2,722,900	 230,154,300
 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	11,715,300	11,860,200	(110,400)	11,749,800
Support Services - Instructional Staff 220	3,402,500	3,502,600	(8,200)	3,494,400
Support Services - General Administration 230	949,400	954,300	(21,500)	932,800
Support Services - Business 250	1,464,900	1,467,800	(14,500)	1,453,300
Operations & Maintenance 260	463,800	485,400	(400)	485,000
Pupil Transportation 270	66,100	66,100	1,500	67,600
Support Services - Central 280	5,003,200	5,023,300	54,600	5,077,900
Support Services - Other 290	404,800	410,800	(31,600)	379,200
Payments to Other Public Schools 410	173,556,600	180,557,800	2,830,000	183,387,800
Debt Service Long Term 51X	177,100	186,900	28,600	215,500
Fund Modifications (Operating Transfers Out) 6XX	213,300	213,300	-	213,300
Contingency Expenditures	16,671,100	21,202,900	(5,200)	21,197,700
Total Appropriated:	215,588,100	227,431,400	2,722,900	230,154,300
 Anticipated Ending Fund Balance June 30, 2025:				
Non-Spendable for Prepaid, Inventory, & Deposit	29,800	41,800	-	41,800
Restricted (SE Center Program Facility Renovation)	15,496,100	20,000,000	-	20,000,000
Restricted Special Education	1,145,200	1,161,100	(5,200)	1,155,900
Total Fund Balance:	\$ 16,671,100	\$ 21,202,900	\$ (5,200)	\$ 21,197,700

RECOMMENDED RESOLUTION
 Fiscal Year 2024-25
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 (General Appropriation Act)

	2024-25 ADOPTED BUDGET	2024-25 AMENDMENT 1	ADJUSTMENT	2024-25 AMENDMENT 2
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**Special Education Grants & Funded Projects
 Fund 205**

Fund Balance July 1, 2024:

Non-Spendable for Prepaid, Inventory, & Deposit	\$ 21,700	\$ 30,000	\$ -	\$ 30,000
Unassigned	(28,800)	(206,500)	-	(206,500)
Total	(7,100)	(176,500)	-	(176,500)

Operating Revenue

Revenue from Local & Other Sources	-	50,000	-	50,000
Revenue from State Sources	2,850,000	2,850,000	-	2,850,000
Revenue from Federal Sources	63,150,000	58,045,800	-	58,045,800
Total Available to Appropriate:	66,000,000	60,945,800	-	60,945,800

Amount To Be Appropriated:

Fund Operation Expenditures

Support Services - Pupil 210	5,011,100	5,011,100	-	5,011,100
Support Services - Instructional Staff 220	784,400	1,000,000	-	1,000,000
Support Services - Central 280	909,100	909,100	-	909,100
Community Activities 330	-	1,000	-	1,000
Community Services - Non-Public Schools Pupil 370	3,070,800	2,800,000	45,000	2,845,000
Payments to Other Public Schools 410	55,826,800	50,826,800	(45,000)	50,781,800
Fund Modifications (Operating Transfers Out) 6XX	397,800	397,800	-	397,800
Total Appropriated:	66,000,000	60,945,800	-	60,945,800

Anticipated Ending Fund Balance June 30, 2025:

Non-Spendable for Prepaid, Inventory, & Deposit	21,700	30,000	-	30,000
Unassigned	(28,800)	(206,500)	-	(206,500)
Total Fund Balance:	\$ (7,100)	\$ (176,500)	\$ -	\$ (176,500)

RECOMMENDED RESOLUTION

Fiscal Year 2024-25

Amendment 2 Budget Resolution

(General Appropriation Act)

	2024-25 ADOPTED BUDGET	2024-25 AMENDMENT 1	ADJUSTMENT	2024-25 AMENDMENT 2
Career Focused Education Fund				
Fund 600				
Fund Balance July 1, 2024:				
Non-Spendable for Prepaid, Inventory, & Deposit	\$ 27,600	\$ 29,100	\$ -	\$ 29,100
Restricted Career Focused Education	7,829,600	8,159,700	-	8,159,700
Total	7,857,200	8,188,800	-	8,188,800
<i>Operating Revenue</i>				
Revenue from Local & Other Sources	47,204,800	47,732,900	244,200	47,977,100
Revenue from State Sources	6,470,300	6,500,300	748,200	7,248,500
Incoming Transfers & Other Transactions	138,100	138,100	(95,100)	43,000
Total	53,813,200	54,371,300	897,300	55,268,600
 Amount Available to Appropriate:	 61,670,400	 62,560,100	 897,300	 63,457,400
 Amount To Be Appropriated:				
<i>Fund Operation Expenditures</i>				
Added Needs 120	17,308,900	17,382,800	(97,100)	17,285,700
Support Services - Pupil 210	2,204,100	2,211,800	95,900	2,307,700
Support Services - Instructional Staff 220	4,050,600	4,236,600	(68,400)	4,168,200
Support Services - General Administration 230	1,236,400	1,241,400	(20,200)	1,221,200
Support Services School Administration 240	2,913,000	2,913,000	(54,100)	2,858,900
Support Services - Business 250	1,774,600	1,778,800	(12,000)	1,766,800
Operations & Maintenance 260	5,027,000	5,331,400	11,900	5,343,300
Pupil Transportation 270	148,500	148,500	1,800	150,300
Support Services - Central 280	6,385,700	6,430,900	123,300	6,554,200
Support Services - Other 290	255,800	262,800	(25,800)	237,000
Payments to Other Public Schools 410	3,088,000	3,088,000	-	3,088,000
Debt Service Long Term 51X	218,600	217,900	28,600	246,500
Fund Modifications (Operating Transfers Out) 6XX	13,338,200	13,338,200	-	13,338,200
Contingency Expenditures	3,721,000	3,978,000	913,400	4,891,400
Total Appropriated:	61,670,400	62,560,100	897,300	63,457,400
 Anticipated Ending Fund Balance June 30, 2025:				
Non-Spendable for Prepaid, Inventory, & Deposit	27,600	29,100	-	29,100
Restricted Career Focused Education	3,693,400	3,948,900	913,400	4,862,300
Total Fund Balance:	\$ 3,721,000	\$ 3,978,000	\$ 913,400	\$ 4,891,400

RECOMMENDED RESOLUTION
 Fiscal Year 2024-25
 Amendment 2 Budget Resolution
 (General Appropriation Act)

	2024-25 ADOPTED BUDGET	2024-25 AMENDMENT 1	ADJUSTMENT	2024-25 AMENDMENT 2
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**Career Focused Education Grants & Funded Projects
 Fund 605**

Fund Balance July 1, 2024:

Non-Spendable for Prepaid, Inventory, & Deposit	\$ -	\$ 4,400	\$ -	\$ 4,400
Unassigned	(26,600)	(17,500)	-	(17,500)
Total	(26,600)	(13,100)	-	(13,100)

Operating Revenue

Revenue from Local & Other Sources	95,700	133,600	-	133,600
Revenue from State Sources	36,600	57,000	23,000	80,000
Revenue from Federal Sources	1,967,700	1,900,000	-	1,900,000
Total Available to Appropriate:	2,100,000	2,090,600	23,000	2,113,600

Amount To Be Appropriated:

Fund Operation Expenditures

Basic Program 110	5,700	4,800	-	4,800
Added Needs 120	231,800	205,400	27,000	232,400
Support Services - Pupil 210	1,332,200	1,330,000	-	1,330,000
Support Services - Instructional Staff 220	253,400	325,000	-	325,000
Operations and Maintenance 260	-	14,200	-	14,200
Pupil Transportation 270	21,000	20,200	-	20,200
Support Services - Central 280	216,800	170,000	-	170,000
Payments to Other Public Schools 410	39,100	21,000	(4,000)	17,000
Total Appropriated:	2,100,000	2,090,600	23,000	2,113,600

Anticipated Ending Fund Balance June 30, 2025:

Non-Spendable for Prepaid, Inventory, & Deposit	-	4,400	-	4,400
Unassigned	(26,600)	(17,500)	-	(17,500)
Total	\$ (26,600)	\$ (13,100)	\$ -	\$ (13,100)

RECOMMENDED RESOLUTION
 Fiscal Year 2024-25
 Amendment 2 Budget Resolution
 (General Appropriation Act)

	2024-25 ADOPTED BUDGET	2024-25 AMENDMENT 1	ADJUSTMENT	2024-25 AMENDMENT 2
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**Shared Services & Tuition Program Fund
 Fund 270**

Fund Balance July 1, 2024:

Non-Spendable for Prepaid, Inventory, & Deposit Committed	\$ 10,700	\$ 9,500	\$ -	\$ 9,500
	3,776,500	4,313,500	-	4,313,500
Total	3,787,200	4,323,000	-	4,323,000

Operating Revenue

Revenue from Local & Other Sources	17,124,200	18,626,900	(1,366,000)	17,260,900
Revenue from State Sources	1,635,100	1,635,100	406,600	2,041,700
Revenue from Other Financing Sources	522,700	546,200	(4,500)	541,700
Total:	19,282,000	20,808,200	(963,900)	19,844,300

Amount Available For Appropriation:	23,069,200	25,131,200	(963,900)	24,167,300
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Amount To Be Appropriated:

Fund Operation Expenditures

Basic Programs 110	4,828,100	5,682,500	(891,200)	4,791,300
Support Services - Pupil 210	57,200	57,200	(700)	56,500
Support Services - General Administration 230	335,700	335,700	(6,900)	328,800
Support Services School Administration 240	492,800	551,700	(85,100)	466,600
Support Services - Business 250	827,400	721,600	(196,200)	525,400
Support Services - Security 260	21,000	21,000	74,300	95,300
Support Services - Central 280	12,402,900	12,537,600	(481,000)	12,056,600
Debt Service Long Term 51X	-	-	332,000	332,000
Fund Modifications (Operating Transfers Out) 6XX	328,500	340,200	(2,300)	337,900
Contingency Expenditures	3,775,600	4,883,700	293,200	5,176,900
Total Appropriated:	23,069,200	25,131,200	(963,900)	24,167,300

Anticipated Ending Fund Balance June 30, 2025:

Non-Spendable for Prepaid, Inventory, & Deposit Committed	10,700	9,500	-	9,500
	3,764,900	4,874,200	293,200	5,167,400
Total	\$ 3,775,600	\$ 4,883,700	\$ 293,200	\$ 5,176,900

RECOMMENDED RESOLUTION

Fiscal Year 2024-25

Amendment 2 Budget Resolution

(General Appropriation Act)

	2024-25 ADOPTED BUDGET	2024-25 AMENDMENT 1	ADJUSTMENT	2024-25 AMENDMENT 2
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ONE Cooperative Service Fund

Fund 271

Fund Balance July 1, 2024:

Non-Spendable for Prepaid, Inventory, & Deposit	\$ 15,700	\$ -	\$ -	\$ -
Committed	11,899,300	14,086,700	-	14,086,700
Total	11,915,000	14,086,700	-	14,086,700

Operating Revenue

Revenue from Local & Other Sources	935,900	1,868,500	(41,200)	1,827,300
Incoming Transfers & Other Transactions	426,600	426,600	-	426,600
Total:	1,362,500	2,295,100	(41,200)	2,253,900

Amount Available For Appropriation:	13,277,500	16,381,800	(41,200)	16,340,600
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Amount To Be Appropriated:

Fund Operation Expenditures

Support Services - Instructional Staff 220	1,204,100	1,227,100	(628,800)	598,300
Support Services - General Administration 230	5,000	5,000	-	5,000
Support Services - Central 280	473,200	603,200	(133,100)	470,100
Building Improvements 450	-	946,700	-	946,700
Debt Service Long Term 51X	-	-	133,100	133,100
Fund Modifications (Operating Transfers Out) 6XX	160,800	160,800	-	160,800
Contingency Expenditures	11,434,400	13,439,000	587,600	14,026,600
Total Appropriated:	13,277,500	16,381,800	(41,200)	16,340,600

Anticipated Ending Fund Balance June 30, 2025:

Non-Spendable for Prepaid, Inventory, & Deposit	15,700	-	-	-
Committed	11,418,700	13,439,000	587,600	14,026,600
Total Fund Balance:	\$ 11,434,400	\$ 13,439,000	\$ 587,600	\$ 14,026,600

RECOMMENDED RESOLUTION

Fiscal Year 2024-25

Amendment 2 Budget Resolution

(General Appropriation Act)

	2024-25 ADOPTED BUDGET	2024-25 AMENDMENT 1	ADJUSTMENT	2024-25 AMENDMENT 2
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Medicaid Fund

Fund 273

Fund Balance July 1, 2024:

Non-Spendable for Prepaid, Inventory, & Deposit	\$ 1,900	\$ 1,200	\$ -	\$ 1,200
Total	1,900	1,200	-	1,200

Operating Revenue

Revenue from Local & Other Sources	14,179,400	14,576,200	285,500	14,861,700
Revenue from State Sources	66,500	66,500	23,700	90,200
Revenue from Federal Sources	638,000	1,100,000	312,800	1,412,800
Total:	14,883,900	15,742,700	622,000	16,364,700

Amount Available For Appropriation:	14,885,800	15,743,900	622,000	16,365,900
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Amount To Be Appropriated :

Fund Operation Expenditures

Support Services - General Administration 230	-	-	2,100	2,100
Operations & Maintenance 260	9,900	11,900	500	12,400
Support Services - Central 280	722,300	724,200	(6,800)	717,400
Payments to Other Public Schools 410	14,127,300	14,996,200	626,200	15,622,400
Debt Service Long Term 51X	24,400	10,400	-	10,400
Contingency Expenditures	1,900	1,200	-	1,200
Total Appropriated:	14,885,800	15,743,900	622,000	16,365,900

Anticipated Ending Fund Balance June 30, 2025:

Non-Spendable for Prepaid, Inventory, & Deposit	1,900	1,200	-	1,200
Total Fund Balance:	\$ 1,900	\$ 1,200	\$ -	\$ 1,200

RECOMMENDED RESOLUTION

Fiscal Year 2024-25

Amendment 2 Budget Resolution

(General Appropriation Act)

	2024-25 ADOPTED BUDGET	2024-25 AMENDMENT 1	ADJUSTMENT	2024-25 AMENDMENT 2
HR/Finance Consortium				
Fund 277				
Fund Balance July 1, 2024:				
Committed	\$ 551,800	\$ 645,200	\$ -	\$ 645,200
Total	<u>551,800</u>	<u>645,200</u>	<u>-</u>	<u>645,200</u>
<i>Operating Revenue</i>				
Revenue from Local & Other Sources	1,186,200	1,229,300	4,000	1,233,300
Revenue from State Sources	97,300	97,300	26,900	124,200
Incoming Transfers and Other Transactions	50,000	50,000	-	50,000
Total:	<u>1,333,500</u>	<u>1,376,600</u>	<u>30,900</u>	<u>1,407,500</u>
Amount Available For Appropriation:	1,885,300	2,021,800	30,900	2,052,700
Amount To Be Appropriated :				
<i>Fund Operation Expenditures</i>				
Operations & Maintenance 260	-	-	1,400	1,400
Support Services - Central 280	1,183,100	1,183,800	(30,000)	1,153,800
Fund Modifications (Operating Transfers Out) 6XX	127,000	127,000	-	127,000
Contingency Expenditures	575,200	711,000	59,500	770,500
Total Appropriated:	<u>1,885,300</u>	<u>2,021,800</u>	<u>30,900</u>	<u>2,052,700</u>
Anticipated Ending Fund Balance June 30, 2025:				
Committed	575,200	711,000	59,500	770,500
Total	<u>\$ 575,200</u>	<u>\$ 711,000</u>	<u>\$ 59,500</u>	<u>\$ 770,500</u>
School Activities Fund				
Fund 290				
Fund Balance July 1, 2024:				
Committed	\$ 256,200	\$ 257,400	\$ -	\$ 257,400
Total	<u>256,200</u>	<u>257,400</u>	<u>-</u>	<u>257,400</u>
<i>Operating Revenue</i>				
Revenue from Local & Other Sources	180,000	180,000	-	180,000
Total:	<u>180,000</u>	<u>180,000</u>	<u>-</u>	<u>180,000</u>
Amount Available For Appropriation:	436,200	437,400	-	437,400
Amount To Be Appropriated :				
<i>Fund Operation Expenditures</i>				
Other School Activity Expenditures 296	180,000	180,000	-	180,000
Contingency Expenditures	256,200	257,400	-	257,400
Total Appropriated:	<u>436,200</u>	<u>437,400</u>	<u>-</u>	<u>437,400</u>
Anticipated Ending Fund Balance June 30, 2025:				
Committed	256,200	257,400	-	257,400
Total	<u>\$ 256,200</u>	<u>\$ 257,400</u>	<u>\$ -</u>	<u>\$ 257,400</u>

RECOMMENDED RESOLUTION
 Fiscal Year 2024-25
 Amendment 2 Budget Resolution
 (General Appropriation Act)

	2024-25 ADOPTED BUDGET	2024-25 AMENDMENT 1	ADJUSTMENT	2024-25 AMENDMENT 2
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**Debt Service Fund – 2016 Refunding Bonds
 Fund 311**

Fund Balance July 1, 2024:

Restricted	\$ 7,595,500	\$ 7,643,100	\$ -	\$ 7,643,100
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Operating Revenue

Revenue from Local & Other Sources	271,000	305,000	10,400	315,400
Incoming Transfers & Other Transactions	3,300,000	3,300,000	-	3,300,000
Total:	3,571,000	3,605,000	10,400	3,615,400

Amount Available For Appropriation:	11,166,500	11,248,100	10,400	11,258,500
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Amount To Be Appropriated:

Fund Operation Expenditures

Debt Service Long Term 51X	2,465,400	2,465,400	-	2,465,400
Contingency Expenditures	8,701,100	8,782,700	10,400	8,793,100
Total Appropriated:	11,166,500	11,248,100	10,400	11,258,500

Anticipated Ending Fund Balance June 30, 2025:

Restricted	8,701,100	8,782,700	10,400	8,793,100
Total Fund Balance:	\$ 8,701,100	\$ 8,782,700	\$ 10,400	\$ 8,793,100

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

Fund Balance July 1, 2024:

Restricted	\$ 500,800	\$ 533,000	\$ -	\$ 533,000
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Operating Revenue

Revenue from Local Sources	22,000	22,000	32,700	54,700
Incoming Transfers & Other Transactions	1,400,000	1,400,000	-	1,400,000
Total:	1,422,000	1,422,000	32,700	1,454,700

Amount Available For Appropriation:	1,922,800	1,955,000	32,700	1,987,700
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Amount To Be Appropriated:

Fund Operation Expenditures

Debt Service Long Term 51X	2,500	2,500	-	2,500
Fund Modifications (Operating Transfers Out) 6XX	770,000	770,000	-	770,000
Contingency Expenditures	1,150,300	1,182,500	32,700	1,215,200
Total Appropriated:	1,922,800	1,955,000	32,700	1,987,700

Anticipated Ending Fund Balance June 30, 2025:

Restricted	1,150,300	1,182,500	32,700	1,215,200
Total Fund Balance:	\$ 1,150,300	\$ 1,182,500	\$ 32,700	\$ 1,215,200

RECOMMENDED RESOLUTION
 Fiscal Year 2024-25
 Amendment 2 Budget Resolution
 (General Appropriation Act)

	2024-25 ADOPTED BUDGET	2024-25 AMENDMENT 1	ADJUSTMENT	2024-25 AMENDMENT 2
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**Debt Service Fund – QSCB Construction Reserve Fund
 Fund 314**

Fund Balance July 1, 2024:

Restricted	\$ 11,196,800	\$ 11,628,100	\$ -	\$ 11,628,100
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Operating Revenue

Revenue from Local & Other Sources	10,000	10,000	15,300	25,300
Revenue from Federal Sources	754,700	761,700	1,000	762,700
Incoming Transfers & Other Transactions	770,000	770,000	-	770,000
Total:	1,534,700	1,541,700	16,300	1,558,000

Amount Available For Appropriation:	12,731,500	13,169,800	16,300	13,186,100
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Amount To Be Appropriated:

Fund Operation Expenditures

Debt Service Long Term 51X	927,500	927,500	-	927,500
Contingency Expenditures	11,804,000	12,242,300	16,300	12,258,600
Total Appropriated:	12,731,500	13,169,800	16,300	13,186,100

Anticipated Ending Fund Balance June 30, 2025:

Restricted	11,804,000	12,242,300	16,300	12,258,600
Total Fund Balance:	\$ 11,804,000	\$ 12,242,300	\$ 16,300	\$ 12,258,600

RECOMMENDED RESOLUTION

Fiscal Year 2024-25

Amendment 2 Budget Resolution

(General Appropriation Act)

	2024-25 ADOPTED BUDGET	2024-25 AMENDMENT 1	ADJUSTMENT	2024-25 AMENDMENT 2
CFE Campus Renovations Capital Projects Fund Fund 404				
Fund Balance July 1, 2024:				
Non-Spendable for Prepaid, Inventory, & Deposit	\$ 59,300	\$ 39,000	\$ -	\$ 39,000
Committed	16,982,000	24,692,800	-	24,692,800
Total	17,041,300	24,731,800	-	24,731,800
<i>Operating Revenue</i>				
Revenue from Local & Other Sources	750,000	750,000	(43,800)	706,200
Incoming Transfers & Other Transactions	9,000,000	9,000,000	-	9,000,000
Total:	9,750,000	9,750,000	(43,800)	9,706,200
Amount Available For Appropriation:	26,791,300	34,481,800	(43,800)	34,438,000
Amount To Be Appropriated:				
<i>Fund Operation Expenditures</i>				
Operation & Maintenance 260	436,000	507,000	(316,000)	191,000
Support Services - Central 280	6,900	1,076,100	-	1,076,100
Facilities Acquisitions 450	17,756,300	18,168,600	(3,645,100)	14,523,500
Contingency Expenditures	8,592,100	14,730,100	3,917,300	18,647,400
Total Appropriated:	26,791,300	34,481,800	(43,800)	34,438,000
Anticipated Ending Fund Balance June 30, 2025:				
Non-Spendable for Prepaid, Inventory, & Deposit	59,300	39,000	-	39,000
Committed	8,532,800	14,691,100	3,917,300	18,608,400
Total Fund Balance:	\$ 8,592,100	\$ 14,730,100	\$ 3,917,300	\$ 18,647,400

RECOMMENDED RESOLUTION
 Fiscal Year 2024-25
 Amendment 2 Budget Resolution
 (General Appropriation Act)

2024-25 ADOPTED BUDGET	2024-25 AMENDMENT 1	ADJUSTMENT	2024-25 AMENDMENT 2
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**Administration Building Renovations Capital Projects Fund
 Fund 406**

Fund Balance July 1, 2024:

Non-Spendable for Prepaid, Inventory, & Deposit	\$ 103,900	\$ 68,300	\$ -	\$ 68,300
Committed	10,981,600	11,283,800	-	11,283,800
Total	11,085,500	11,352,100	-	11,352,100

Operating Revenue

Revenue from Local & Other Sources	400,000	400,000	22,600	422,600
Incoming Transfers & Other Transactions	3,400,000	3,400,000	-	3,400,000
Total:	3,800,000	3,800,000	22,600	3,822,600

Amount Available For Appropriation:	14,885,500	15,152,100	22,600	15,174,700
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Amount To Be Appropriated:

Fund Operation Expenditures

Support Services - Central 280	511,800	511,800	-	511,800
Facilities Improvements 45x	798,000	880,100	505,100	1,385,200
Fund Modifications (Operating Transfers Out) 6XX	120,000	120,000	-	120,000
Contingency Expenditures	13,455,700	13,640,200	(482,500)	13,157,700
Total Appropriated:	14,885,500	15,152,100	22,600	15,174,700

Anticipated Ending Fund Balance June 30, 2025:

Non-Spendable for Prepaid, Inventory, & Deposit	103,900	68,300	-	68,300
Committed	13,351,800	13,571,900	(482,500)	13,089,400
Total Fund Balance:	\$ 13,455,700	\$ 13,640,200	\$ (482,500)	\$ 13,157,700

RECOMMENDED RESOLUTION

Fiscal Year 2024-25

Amendment 2 Budget Resolution

(General Appropriation Act)

	2024-25 ADOPTED BUDGET	2024-25 AMENDMENT 1	ADJUSTMENT	2024-25 AMENDMENT 2
Production Print Enterprise Fund				
Fund 710				
Net Position July 1, 2024:				
Net Investments in Capital Assets	13,200	56,900	-	56,900
Unrestricted Net Position	(990,300)	(883,900)	-	(883,900)
Net Position	<u>(977,100)</u>	<u>(827,000)</u>	-	<u>(827,000)</u>
<i>Operating Revenue</i>				
Revenue from Local & Other Sources	1,777,900	1,777,900	(380,800)	1,397,100
Revenue from State Sources	49,300	49,300	61,400	110,700
Total:	<u>1,827,200</u>	<u>1,827,200</u>	<u>(319,400)</u>	<u>1,507,800</u>
Amount Available For Appropriation:	<u>850,100</u>	<u>1,000,200</u>	<u>(319,400)</u>	<u>680,800</u>
Amount To Be Appropriated:				
<i>Fund Operation Expenditures</i>				
Support Services - Business 250	1,643,500	1,637,600	(212,800)	1,424,800
Operations and Maintenance 260	110,900	117,500	(27,600)	89,900
Support Services - Central 280	31,400	31,400	(7,400)	24,000
Depreciation 711	39,600	39,600	-	39,600
Total Appropriated:	<u>1,825,400</u>	<u>1,826,100</u>	<u>(247,800)</u>	<u>1,578,300</u>
Net Position June 30, 2025:				
Net Investments in Capital Assets	13,200	56,900	-	56,900
Unrestricted Net Position	(988,500)	(882,800)	(71,600)	(954,400)
Net Position	<u>\$ (975,300)</u>	<u>\$ (825,900)</u>	<u>\$ (71,600)</u>	<u>\$ (897,500)</u>

RECOMMENDED RESOLUTION
 Fiscal Year 2024-25
 Amendment 2 Budget Resolution
 (General Appropriation Act)

	2024-25 ADOPTED BUDGET	2024-25 AMENDMENT 1	ADJUSTMENT	2024-25 AMENDMENT 2
Risk Related Activity Fund				
Fund 810				
Net Position July 1, 2024:	\$ 2,743,200	\$ 2,811,700	\$ -	\$ 2,811,700
<i>Operating Revenue</i>				
Incoming Transfers & Other Transactions	9,721,900	9,830,400	345,000	10,175,400
Total:	<u>9,721,900</u>	<u>9,830,400</u>	<u>345,000</u>	<u>10,175,400</u>
Amount Available For Appropriation:	12,465,100	12,642,100	345,000	12,987,100
Amount To Be Appropriated:				
<i>Fund Operation Expenditures</i>				
Support Services - Business 250	6,000	6,900	-	6,900
Operations and Maintenance 260	313,100	317,000	900	317,900
Support Services - Central 280	9,317,500	9,364,200	319,700	9,683,900
Contingency Expenditures	2,828,500	2,954,000	24,400	2,978,400
Total Appropriated:	<u>12,465,100</u>	<u>12,642,100</u>	<u>345,000</u>	<u>12,987,100</u>
Ending Net Position June 30, 2025:				
<i>Claim Fluctuation Reserve:</i>				
CFR – Health Care Insurance	100,000	100,000	(100,000)	-
CFR – Dental Insurance	275,100	274,900	(274,900)	-
CFR – Vision Insurance	30,800	30,800	(30,800)	-
CFR – Life Insurance	1,600	1,700	(1,700)	-
CFR – STD/LTD Insurance	11,200	11,300	(11,300)	-
CFR – Workers Compensation Insurance	15,000	35,000	(35,000)	-
CFR – Unemployment Insurance	50,000	50,000	(50,000)	-
CFR – General Liability	900	1,500	(1,500)	-
CFR – Errors & Omissions	600	300	(300)	-
CFR – Professional Liability	760,000	760,000	440,000	1,200,000
CFR – Cyber Liability	1,000,000	1,000,000	278,400	1,278,400
CFR – Bldg/Vehicles/Prop-Casualty	6,600	7,900	(7,900)	-
Contingency Reserve - W/C Settlements	100,000	100,000	(100,000)	-
Contingency Reserve - P/C Settlements	72,900	72,900	(22,900)	50,000
Retained Earnings	403,800	507,700	(57,700)	450,000
Net Position, End of Year Total	<u>\$ 2,828,500</u>	<u>\$ 2,954,000</u>	<u>\$ 24,400</u>	<u>\$ 2,978,400</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 2024-25.