

RECOMMENDED RESOLUTION  
Fiscal Year 2024-25  
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 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	2024-25 AMENDMENT 2	ADJUSTMENT	2024-2025 AMENDMENT 3
<b>General Education Fund:</b>					
<b>Fund 100</b>					
Fund Balance July 1, 2024:					
Non-Spendable for Prepaid, Inventory, & Deposits Assigned	\$ 29,500	\$ 55,300	\$ 55,300	\$ -	\$ 55,300
Unassigned	3,500,000	7,700,000	7,700,000	-	7,700,000
<b>Total</b>	<b>4,777,500</b>	<b>4,660,500</b>	<b>4,660,500</b>	<b>-</b>	<b>4,660,500</b>
<i>Operating Revenue</i>					
Revenue from Local & Other Sources	18,287,900	18,624,000	19,414,300	163,000	19,577,300
Revenue from State Sources	7,151,800	7,071,700	7,683,400	4,700	7,688,100
Incoming Transfers & Other Transactions	714,700	726,400	724,100	74,100	798,200
<b>Total</b>	<b>26,154,400</b>	<b>26,422,100</b>	<b>27,821,800</b>	<b>241,800</b>	<b>28,063,600</b>
Amount Available to Appropriate:	34,461,400	38,837,900	40,237,600	241,800	40,479,400
Amount To Be Appropriated:					
<i>Fund Operation Expenditures</i>					
Support Services - Pupil 210	242,500	257,800	282,700	(38,900)	243,800
Support Services - Instructional Staff 220	9,069,300	8,877,900	8,776,000	(577,700)	8,198,300
Support Services - General Administration 230	1,867,900	1,877,900	1,838,300	(213,500)	1,624,800
Support Services - Business 250	1,737,200	1,745,300	1,545,900	(133,100)	1,412,800
Operations & Maintenance 260	721,300	711,600	711,200	(5,700)	705,500
Pupil Transportation 270	193,600	193,600	199,900	(41,000)	158,900
Support Services - Central 280	9,062,100	8,720,000	8,838,200	(685,000)	8,153,200
Support Services - Other 290	1,281,100	1,281,100	1,249,900	(314,300)	935,600
Building Improv Services 450	700,000	700,000	723,200	(696,800)	26,400
Debt Service Long-Term 51X	168,600	146,400	265,900	(8,500)	257,400
Fund Modifications (Operating Transfers Out) 6XX	3,744,300	3,744,300	3,744,300	1,100,000	4,844,300
Contingency Expenditures	5,673,500	10,582,000	12,062,100	1,856,300	13,918,400
<b>Total Appropriated:</b>	<b>34,461,400</b>	<b>38,837,900</b>	<b>40,237,600</b>	<b>241,800</b>	<b>40,479,400</b>
Anticipated Ending Fund Balance June 30, 2025:					
Non-Spendable for Prepaid, Inventory, & Deposits Assigned	29,500	55,300	55,300	-	55,300
Unassigned	1,400,000	4,668,800	7,780,000	2,016,000	9,796,000
<b>Total Fund Balance:</b>	<b>\$ 5,673,500</b>	<b>\$ 10,582,000</b>	<b>\$ 12,062,100</b>	<b>\$ 1,856,300</b>	<b>\$ 13,918,400</b>

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	2024-25 ADOPTED BUDGET	2024-25 AMENDMENT 1	2024-25 AMENDMENT 2	ADJUSTMENT	2024-2025 AMENDMENT 3
<b>General Education Grants &amp; Funded Projects:</b>					
<b>Fund 105</b>					
Fund Balance July 1, 2024:					
Non-Spendable for Prepaid, Inventory, & Deposits	\$ 15,900	\$ 87,600	\$ 87,600	\$ -	\$ 87,600
Unassigned	(208,400)	(239,500)	(239,500)	-	(239,500)
Total	(192,500)	(151,900)	(151,900)	-	(151,900)
<i>Operating Revenue</i>					
Revenue from Local & Other Sources	2,355,800	3,150,000	3,300,000	(41,400)	3,258,600
Revenue from State Sources	55,179,200	102,234,000	100,000,000	(11,550,000)	88,450,000
Revenue from Federal Sources	6,465,000	8,600,000	9,200,000	(225,600)	8,974,400
Total Available to Appropriate:	64,000,000	113,984,000	112,500,000	(11,817,000)	100,683,000
Amount To Be Appropriated:					
<i>Fund Operation Expenditures</i>					
Basic Programs 110	127,900	172,000	250,000	(9,700)	240,300
Added Needs 120	48,800	285,000	350,000	(29,500)	320,500
Support Services - Pupil 210	2,626,500	2,940,000	2,940,000	(89,700)	2,850,300
Support Services - Instructional Staff 220	7,358,200	9,500,000	12,000,000	(1,949,300)	10,050,700
Support Services - General Administration 230	62,700	77,000	77,000	(2,000)	75,000
Support Services - School Administration 240	-	1,000	1,000	(400)	600
Support Services - Business 250	67,400	205,000	205,000	(50,300)	154,700
Operation & Maintenance 260	131,700	160,000	250,000	(4,700)	245,300
Pupil Transportation Services 270	2,145,100	2,360,000	2,700,000	(109,500)	2,590,500
Support Services Central 280	1,627,900	1,480,000	1,500,000	(109,300)	1,390,700
Support Services Other 290	26,100	26,100	20,000	-	20,000
Community Services Community Services Direction 310	540,100	540,100	500,000	(19,800)	480,200
Community Activities 330	649,000	1,000,000	1,200,000	10,800	1,210,800
Welfare Activities 360	5,600	100,000	100,000	(25,000)	75,000
Payments to Other Public Schools 410	38,236,000	67,350,100	64,257,000	(5,657,000)	58,600,000
Payments to Not for Profit Entities 440	9,709,300	27,150,000	25,300,000	(3,736,600)	21,563,400
Fund Modifications (Operating Transfers Out) 6XX	637,700	637,700	850,000	(35,000)	815,000
	-				
Total Appropriated:	64,000,000	113,984,000	112,500,000	(11,817,000)	100,683,000
Anticipated Ending Fund Balance June 30, 2025:					
Non-Spendable for Prepaid, Inventory, & Deposits	15,900	87,600	87,600	-	87,600
Unassigned	(208,400)	(239,500)	(239,500)	-	(239,500)
Total Fund Balance:	\$ (192,500)	\$ (151,900)	\$ (151,900)	\$ -	\$ (151,900)

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	2024-25 ADOPTED BUDGET	2024-25 AMENDMENT 1	2024-25 AMENDMENT 2	ADJUSTMENT	2024-2025 AMENDMENT 3
<b>Special Education Fund:</b>					
<b>Fund 200</b>					
Fund Balance July 1, 2024:					
Non-Spendable for Prepaid, Inventory, & Deposits	\$ 29,800	\$ 41,800	\$ 41,800	\$ -	\$ 41,800
Restricted (SE Center Program Facility Renovation)	15,496,100	20,000,000	20,000,000	-	20,000,000
Restricted Special Education	1,060,800	6,660,400	6,660,400	-	6,660,400
<b>Total</b>	<b>16,586,700</b>	<b>26,702,200</b>	<b>26,702,200</b>	<b>-</b>	<b>26,702,200</b>
<i>Operating Revenue</i>					
Revenue from Local & Other Sources	191,006,100	192,594,900	193,165,700	27,700	193,193,400
Revenue from State Sources	7,745,300	7,884,300	10,036,400	312,300	10,348,700
Incoming Transfers & Other Transactions	250,000	250,000	250,000	20,000	270,000
<b>Total</b>	<b>199,001,400</b>	<b>200,729,200</b>	<b>203,452,100</b>	<b>360,000</b>	<b>203,812,100</b>
 Amount Available to Appropriate:	 215,588,100	 227,431,400	 230,154,300	 360,000	 230,514,300
 Amount To Be Appropriated:					
<i>Fund Operation Expenditures</i>					
Added Needs 120	1,500,000	1,500,000	1,500,000	(943,600)	556,400
Support Services - Pupil 210	11,715,300	11,860,200	11,749,800	(736,000)	11,013,800
Support Services - Instructional Staff 220	3,402,500	3,502,600	3,494,400	(475,200)	3,019,200
Support Services - General Administration 230	949,400	954,300	932,800	(118,800)	814,000
Support Services - Business 250	1,464,900	1,467,800	1,453,300	(76,600)	1,376,700
Operations & Maintenance 260	463,800	485,400	485,000	(20,500)	464,500
Pupil Transportation 270	66,100	66,100	67,600	(12,700)	54,900
Support Services - Central 280	5,003,200	5,023,300	5,077,900	(386,300)	4,691,600
Support Services - Other 290	404,800	410,800	379,200	(48,100)	331,100
Payments to Other Public Schools 410	173,556,600	180,557,800	183,387,800	3,265,700	186,653,500
Debt Service Long Term 51X	177,100	186,900	215,500	(1,800)	213,700
Fund Modifications (Operating Transfers Out) 6XX	213,300	213,300	213,300	-	213,300
Contingency Expenditures	16,671,100	21,202,900	21,197,700	(86,100)	21,111,600
<b>Total Appropriated:</b>	<b>215,588,100</b>	<b>227,431,400</b>	<b>230,154,300</b>	<b>360,000</b>	<b>230,514,300</b>
 Anticipated Ending Fund Balance June 30, 2025:					
Non-Spendable for Prepaid, Inventory, & Deposits	29,800	41,800	41,800	-	41,800
Restricted (SE Center Program Facility Renovation)	15,496,100	20,000,000	20,000,000	-	20,000,000
Restricted Special Education	1,145,200	1,161,100	1,155,900	(86,100)	1,069,800
<b>Total Fund Balance:</b>	<b>\$ 16,671,100</b>	<b>\$ 21,202,900</b>	<b>\$ 21,197,700</b>	<b>\$ (86,100)</b>	<b>\$ 21,111,600</b>

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	2024-25 ADOPTED BUDGET	2024-25 AMENDMENT 1	2024-25 AMENDMENT 2	ADJUSTMENT	2024-2025 AMENDMENT 3
<b>Special Education Grants &amp; Funded Projects Fund 205</b>					
Fund Balance July 1, 2024:					
Non-Spendable for Prepaid, Inventory, & Deposits	\$ 21,700	\$ 30,000	\$ 30,000	\$ -	\$ 30,000
Unassigned	(28,800)	(206,500)	(206,500)	-	(206,500)
<b>Total</b>	<b>(7,100)</b>	<b>(176,500)</b>	<b>(176,500)</b>	<b>-</b>	<b>(176,500)</b>
<i>Operating Revenue</i>					
Revenue from Local & Other Sources	-	50,000	50,000	-	50,000
Revenue from State Sources	2,850,000	2,850,000	2,850,000	(149,500)	2,700,500
Revenue from Federal Sources	63,150,000	58,045,800	58,045,800	(1,095,500)	56,950,300
<b>Total Available to Appropriate:</b>	<b>66,000,000</b>	<b>60,945,800</b>	<b>60,945,800</b>	<b>(1,245,000)</b>	<b>59,700,800</b>
Amount To Be Appropriated:					
<i>Fund Operation Expenditures</i>					
Support Services - Pupil 210	5,011,100	5,011,100	5,011,100	(174,900)	4,836,200
Support Services - Instructional Staff 220	784,400	1,000,000	1,000,000	(545,500)	454,500
Support Services - Central 280	909,100	909,100	909,100	(114,800)	794,300
Community Activities 330	-	1,000	1,000	(600)	400
Community Services - Non-Public Schools Pupil 370	3,070,800	2,800,000	2,845,000	(4,300)	2,840,700
Payments to Other Public Schools 410	55,826,800	50,826,800	50,781,800	(331,400)	50,450,400
Fund Modifications (Operating Transfers Out) 6XX	397,800	397,800	397,800	(73,500)	324,300
<b>Total Appropriated:</b>	<b>66,000,000</b>	<b>60,945,800</b>	<b>60,945,800</b>	<b>(1,245,000)</b>	<b>59,700,800</b>
Anticipated Ending Fund Balance June 30, 2025:					
Non-Spendable for Prepaid, Inventory, & Deposits	21,700	30,000	30,000	-	30,000
Unassigned	(28,800)	(206,500)	(206,500)	-	(206,500)
<b>Total Fund Balance:</b>	<b>\$ (7,100)</b>	<b>\$ (176,500)</b>	<b>\$ (176,500)</b>	<b>\$ -</b>	<b>\$ (176,500)</b>

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	2024-25 ADOPTED BUDGET	2024-25 AMENDMENT 1	2024-25 AMENDMENT 2	ADJUSTMENT	2024-2025 AMENDMENT 3
<b>Career Focused Education Fund</b>					
<b>Fund 600</b>					
Fund Balance July 1, 2024:					
Non-Spendable for Prepaid, Inventory, & Deposits	\$ 27,600	\$ 29,100	\$ 29,100	\$ -	\$ 29,100
Restricted Career Focused Education	7,829,600	8,159,700	8,159,700	-	8,159,700
<b>Total</b>	<b>7,857,200</b>	<b>8,188,800</b>	<b>8,188,800</b>	<b>-</b>	<b>8,188,800</b>
<i>Operating Revenue</i>					
Revenue from Local & Other Sources	47,204,800	47,732,900	47,977,100	89,800	48,066,900
Revenue from State Sources	6,470,300	6,500,300	7,248,500	30,900	7,279,400
Incoming Transfers & Other Transactions	138,100	138,100	43,000	(4,700)	38,300
<b>Total</b>	<b>53,813,200</b>	<b>54,371,300</b>	<b>55,268,600</b>	<b>116,000</b>	<b>55,384,600</b>
 Amount Available to Appropriate:	 61,670,400	 62,560,100	 63,457,400	 116,000	 63,573,400
 Amount To Be Appropriated:					
<i>Fund Operation Expenditures</i>					
Added Needs 120	17,308,900	17,382,800	17,285,700	(382,000)	16,903,700
Support Services - Pupil 210	2,204,100	2,211,800	2,307,700	(58,700)	2,249,000
Support Services - Instructional Staff 220	4,050,600	4,236,600	4,168,200	(965,100)	3,203,100
Support Services - General Administration 230	1,236,400	1,241,400	1,221,200	(168,000)	1,053,200
Support Services School Administration 240	2,913,000	2,913,000	2,858,900	(353,400)	2,505,500
Support Services - Business 250	1,774,600	1,778,800	1,766,800	(112,300)	1,654,500
Operations & Maintenance 260	5,027,000	5,331,400	5,343,300	(91,100)	5,252,200
Pupil Transportation 270	148,500	148,500	150,300	(19,000)	131,300
Support Services - Central 280	6,385,700	6,430,900	6,554,200	(599,400)	5,954,800
Support Services - Other 290	255,800	262,800	237,000	(53,200)	183,800
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	217,900	246,500	(1,800)	244,700
Fund Modifications (Operating Transfers Out) 6XX	13,338,200	13,338,200	13,338,200	-	13,338,200
Contingency Expenditures	3,721,000	3,978,000	4,891,400	2,920,000	7,811,400
<b>Total Appropriated:</b>	<b>61,670,400</b>	<b>62,560,100</b>	<b>63,457,400</b>	<b>116,000</b>	<b>63,573,400</b>
 Anticipated Ending Fund Balance June 30, 2025:					
Non-Spendable for Prepaid, Inventory, & Deposits	27,600	29,100	29,100	-	29,100
Restricted Career Focused Education	3,693,400	3,948,900	4,862,300	2,920,000	7,782,300
<b>Total Fund Balance:</b>	<b>\$ 3,721,000</b>	<b>\$ 3,978,000</b>	<b>\$ 4,891,400</b>	<b>\$ 2,920,000</b>	<b>\$ 7,811,400</b>

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	2024-25 ADOPTED BUDGET	2024-25 AMENDMENT 1	2024-25 AMENDMENT 2	ADJUSTMENT	2024-2025 AMENDMENT 3
<b>Career Focused Education Grants &amp; Funded Projects</b>					
<b>Fund 605</b>					
Fund Balance July 1, 2024:					
Non-Spendable for Prepaid, Inventory, & Deposits	\$ -	\$ 4,400	\$ 4,400	\$ -	\$ 4,400
Unassigned	(26,600)	(17,500)	(17,500)	-	(17,500)
<b>Total</b>	<b>(26,600)</b>	<b>(13,100)</b>	<b>(13,100)</b>	<b>-</b>	<b>(13,100)</b>
<i>Operating Revenue</i>					
Revenue from Local & Other Sources	95,700	133,600	133,600	-	133,600
Revenue from State Sources	36,600	57,000	80,000	(16,100)	63,900
Revenue from Federal Sources	1,967,700	1,900,000	1,900,000	(12,200)	1,887,800
<b>Total Available to Appropriate:</b>	<b>2,100,000</b>	<b>2,090,600</b>	<b>2,113,600</b>	<b>(28,300)</b>	<b>2,085,300</b>
Amount To Be Appropriated:					
<i>Fund Operation Expenditures</i>					
Basic Program 110	5,700	4,800	4,800	(4,800)	-
Added Needs 120	231,800	205,400	232,400	(9,700)	222,700
Support Services - Pupil 210	1,332,200	1,330,000	1,330,000	(34,800)	1,295,200
Support Services - Instructional Staff 220	253,400	325,000	325,000	74,000	399,000
Operations & Maintenance 260	-	14,200	14,200	-	14,200
Pupil Transportation 270	21,000	20,200	20,200	(7,200)	13,000
Support Services - Central 280	216,800	170,000	170,000	(32,800)	137,200
Payments to Other Public Schools 410	39,100	21,000	17,000	(13,000)	4,000
<b>Total Appropriated:</b>	<b>2,100,000</b>	<b>2,090,600</b>	<b>2,113,600</b>	<b>(28,300)</b>	<b>2,085,300</b>
Anticipated Ending Fund Balance June 30, 2025:					
Non-Spendable for Prepaid, Inventory, & Deposits	-	4,400	4,400	-	4,400
Unassigned	(26,600)	(17,500)	(17,500)	-	(17,500)
<b>Total</b>	<b>\$ (26,600)</b>	<b>\$ (13,100)</b>	<b>\$ (13,100)</b>	<b>\$ -</b>	<b>\$ (13,100)</b>

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	2024-25 ADOPTED BUDGET	2024-25 AMENDMENT 1	2024-25 AMENDMENT 2	ADJUSTMENT	2024-2025 AMENDMENT 3
<b>Shared Services &amp; Tuition Program Fund</b>					
<b>Fund 270</b>					
Fund Balance July 1, 2024:					
Non-Spendable for Prepaid, Inventory, & Deposits	\$ 10,700	\$ 9,500	\$ 9,500	\$ -	\$ 9,500
Committed	3,776,500	4,313,500	4,313,500	-	4,313,500
<b>Total</b>	<b>3,787,200</b>	<b>4,323,000</b>	<b>4,323,000</b>	<b>-</b>	<b>4,323,000</b>
<i>Operating Revenue</i>					
Revenue from Local & Other Sources	17,124,200	18,626,900	17,260,900	168,600	17,429,500
Revenue from State Sources	1,635,100	1,635,100	2,041,700	(24,200)	2,017,500
Revenue from Other Financing Sources	522,700	546,200	541,700	(19,400)	522,300
<b>Total:</b>	<b>19,282,000</b>	<b>20,808,200</b>	<b>19,844,300</b>	<b>125,000</b>	<b>19,969,300</b>
 Amount Available For Appropriation:	 23,069,200	 25,131,200	 24,167,300	 125,000	 24,292,300
Amount To Be Appropriated:					
<i>Fund Operation Expenditures</i>					
Basic Programs 110	4,828,100	5,682,500	4,791,300	217,000	5,008,300
Support Services - Pupil 210	57,200	57,200	56,500	(16,200)	40,300
Support Services - General Administration 230	335,700	335,700	328,800	(10,800)	318,000
Support Services School Administration 240	492,800	551,700	466,600	(12,400)	454,200
Support Services - Business 250	827,400	721,600	525,400	(19,300)	506,100
Support Services - Security 260	21,000	21,000	95,300	13,300	108,600
Support Services - Central 280	12,402,900	12,537,600	12,056,600	68,000	12,124,600
Debt Service Long Term 51X	-	-	332,000	14,400	346,400
Fund Modifications (Operating Transfers Out) 6XX	328,500	340,200	337,900	1,600	339,500
Contingency Expenditures	3,775,600	4,883,700	5,176,900	(130,600)	5,046,300
<b>Total Appropriated:</b>	<b>23,069,200</b>	<b>25,131,200</b>	<b>24,167,300</b>	<b>125,000</b>	<b>24,292,300</b>
 Anticipated Ending Fund Balance June 30, 2025:					
Non-Spendable for Prepaid, Inventory, & Deposits	10,700	9,500	9,500	-	9,500
Committed	3,764,900	4,874,200	5,167,400	(130,600)	5,036,800
<b>Total</b>	<b>\$ 3,775,600</b>	<b>\$ 4,883,700</b>	<b>\$ 5,176,900</b>	<b>\$ (130,600)</b>	<b>\$ 5,046,300</b>

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	2024-25 ADOPTED BUDGET	2024-25 AMENDMENT 1	2024-25 AMENDMENT 2	ADJUSTMENT	2024-2025 AMENDMENT 3
<b>ONE Cooperative Service Fund</b>					
<b>Fund 271</b>					
Fund Balance July 1, 2024:					
Non-Spendable for Prepaid, Inventory, & Deposits	\$ 15,700	\$ -	\$ -	\$ -	\$ -
Committed	11,899,300	14,086,700	14,086,700	-	14,086,700
<b>Total</b>	<b>11,915,000</b>	<b>14,086,700</b>	<b>14,086,700</b>	<b>-</b>	<b>14,086,700</b>
<i>Operating Revenue</i>					
Revenue from Local & Other Sources	935,900	1,868,500	1,827,300	(230,600)	1,596,700
Incoming Transfers & Other Transactions	426,600	426,600	426,600	-	426,600
<b>Total:</b>	<b>1,362,500</b>	<b>2,295,100</b>	<b>2,253,900</b>	<b>(230,600)</b>	<b>2,023,300</b>
Amount Available For Appropriation:	13,277,500	16,381,800	16,340,600	(230,600)	16,110,000
Amount To Be Appropriated:					
<i>Fund Operation Expenditures</i>					
Support Services - Instructional Staff 220	1,204,100	1,227,100	598,300	(102,200)	496,100
Support Services - General Administration 230	5,000	5,000	5,000	400	5,400
Support Services - Central 280	473,200	603,200	470,100	354,000	824,100
Building Improvements 450	-	946,700	946,700	(446,700)	500,000
Debt Service Long Term 51X	-	-	133,100	-	133,100
Fund Modifications (Operating Transfers Out) 6XX	160,800	160,800	160,800	-	160,800
Contingency Expenditures	11,434,400	13,439,000	14,026,600	(36,100)	13,990,500
<b>Total Appropriated:</b>	<b>13,277,500</b>	<b>16,381,800</b>	<b>16,340,600</b>	<b>(230,600)</b>	<b>16,110,000</b>
Anticipated Ending Fund Balance June 30, 2025:					
Non-Spendable for Prepaid, Inventory, & Deposits	15,700	-	-	-	-
Committed	11,418,700	13,439,000	14,026,600	(36,100)	13,990,500
<b>Total Fund Balance:</b>	<b>\$ 11,434,400</b>	<b>\$ 13,439,000</b>	<b>\$ 14,026,600</b>	<b>\$ (36,100)</b>	<b>\$ 13,990,500</b>
<b>Medicaid Fund</b>					
<b>Fund 273</b>					
Fund Balance July 1, 2024:					
Non-Spendable for Prepaid, Inventory, & Deposits	\$ 1,900	\$ 1,200	\$ 1,200	\$ -	\$ 1,200
<b>Total</b>	<b>1,900</b>	<b>1,200</b>	<b>1,200</b>	<b>-</b>	<b>1,200</b>
<i>Operating Revenue</i>					
Revenue from Local & Other Sources	14,179,400	14,576,200	14,861,700	688,300	15,550,000
Revenue from State Sources	66,500	66,500	90,200	(1,000)	89,200
Revenue from Federal Sources	638,000	1,100,000	1,412,800	(115,800)	1,297,000
<b>Total:</b>	<b>14,883,900</b>	<b>15,742,700</b>	<b>16,364,700</b>	<b>571,500</b>	<b>16,936,200</b>
Amount Available For Appropriation:	14,885,800	15,743,900	16,365,900	571,500	16,937,400
Amount To Be Appropriated :					
<i>Fund Operation Expenditures</i>					
Support Services - General Administration 230	-	-	2,100	-	2,100
Operations & Maintenance 260	9,900	11,900	12,400	(1,100)	11,300
Support Services - Central 280	722,300	724,200	717,400	1,400	718,800
Payments to Other Public Schools 410	14,127,300	14,996,200	15,622,400	571,200	16,193,600
Debt Service Long Term 51X	24,400	10,400	10,400	-	10,400
Contingency Expenditures	1,900	1,200	1,200	-	1,200
<b>Total Appropriated:</b>	<b>14,885,800</b>	<b>15,743,900</b>	<b>16,365,900</b>	<b>571,500</b>	<b>16,937,400</b>
Anticipated Ending Fund Balance June 30, 2025:					
Non-Spendable for Prepaid, Inventory, & Deposits	1,900	1,200	1,200	-	1,200
<b>Total Fund Balance:</b>	<b>\$ 1,900</b>	<b>\$ 1,200</b>	<b>\$ 1,200</b>	<b>\$ -</b>	<b>\$ 1,200</b>

RECOMMENDED RESOLUTION  
Fiscal Year 2024-25  
Amendment 3 Budget Resolution  
(General Appropriation Act)

	2024-25 ADOPTED BUDGET	2024-25 AMENDMENT 1	2024-25 AMENDMENT 2	ADJUSTMENT	2024-2025 AMENDMENT 3
<b>HR/Finance Consortium</b>					
<b>Fund 277</b>					
Fund Balance July 1, 2024:					
Committed	\$ 551,800	\$ 645,200	\$ 645,200	\$ -	\$ 645,200
Total	<u>551,800</u>	<u>645,200</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	1,233,300	2,500	1,235,800
Revenue from State Sources	97,300	97,300	124,200	(1,400)	122,800
Incoming Transfers and Other Transactions	50,000	50,000	50,000	-	50,000
Total:	<u>1,333,500</u>	<u>1,376,600</u>	<u>1,407,500</u>	<u>1,100</u>	<u>1,408,600</u>
Amount Available For Appropriation:	1,885,300	2,021,800	2,052,700	1,100	2,053,800
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	1,153,800	(53,400)	1,100,400
Fund Modifications (Operating Transfers Out) 6XX	127,000	127,000	127,000	-	127,000
Contingency Expenditures	575,200	711,000	770,500	54,500	825,000
Total Appropriated:	<u>1,885,300</u>	<u>2,021,800</u>	<u>2,052,700</u>	<u>1,100</u>	<u>2,053,800</u>
Anticipated Ending Fund Balance June 30, 2025:					
Committed	575,200	711,000	770,500	54,500	825,000
Total	<u>\$ 575,200</u>	<u>\$ 711,000</u>	<u>\$ 770,500</u>	<u>\$ 54,500</u>	<u>\$ 825,000</u>
<b>School Activities Fund</b>					
<b>Fund 290</b>					
Fund Balance July 1, 2024:					
Committed	\$ 256,200	\$ 257,400	\$ 257,400	\$ -	\$ 257,400
Total	<u>256,200</u>	<u>257,400</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	-	180,000
Total:	<u>180,000</u>	<u>180,000</u>	<u>180,000</u>	<u>-</u>	<u>180,000</u>
Amount Available For Appropriation:	436,200	437,400	437,400	-	437,400
Amount To Be Appropriated :					
<i>Fund Operation Expenditures</i>					
Other School Activity Expenditures 296	180,000	180,000	180,000	-	180,000
Contingency Expenditures	256,200	257,400	257,400	-	257,400
Total Appropriated:	<u>436,200</u>	<u>437,400</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	-	257,400
Total	<u>\$ 256,200</u>	<u>\$ 257,400</u>	<u>\$ 257,400</u>	<u>\$ -</u>	<u>\$ 257,400</u>

RECOMMENDED RESOLUTION  
Fiscal Year 2024-25  
Amendment 3 Budget Resolution  
(General Appropriation Act)

	2024-25 ADOPTED BUDGET	2024-25 AMENDMENT 1	2024-25 AMENDMENT 2	ADJUSTMENT	2024-2025 AMENDMENT 3
<b>Debt Service Fund – 2016 Refunding Bonds</b>					
<b>Fund 311</b>					
Fund Balance July 1, 2024:					
Restricted	\$ 7,595,500	\$ 7,643,100	\$ 7,643,100	\$ -	\$ 7,643,100
<i>Operating Revenue</i>					
Revenue from Local & Other Sources	271,000	305,000	315,400	-	315,400
Incoming Transfers & Other Transactions	3,300,000	3,300,000	3,300,000	-	3,300,000
Total:	<u>3,571,000</u>	<u>3,605,000</u>	<u>3,615,400</u>	<u>-</u>	<u>3,615,400</u>
Amount Available For Appropriation:	11,166,500	11,248,100	11,258,500	-	11,258,500
Amount To Be Appropriated:					
<i>Fund Operation Expenditures</i>					
Debt Service Long Term 51X	2,465,400	2,465,400	2,465,400	-	2,465,400
Contingency Expenditures	8,701,100	8,782,700	8,793,100	-	8,793,100
Total Appropriated:	<u>11,166,500</u>	<u>11,248,100</u>	<u>11,258,500</u>	<u>-</u>	<u>11,258,500</u>
Anticipated Ending Fund Balance June 30, 2025:					
Restricted	8,701,100	8,782,700	8,793,100	-	8,793,100
Total Fund Balance:	<u>\$ 8,701,100</u>	<u>\$ 8,782,700</u>	<u>\$ 8,793,100</u>	<u>\$ -</u>	<u>\$ 8,793,100</u>
<b>Debt Service Fund – QSCB Defeasement Fund</b>					
<b>Fund 313</b>					
Fund Balance July 1, 2024:					
Restricted	\$ 500,800	\$ 533,000	\$ 533,000	\$ -	\$ 533,000
<i>Operating Revenue</i>					
Revenue from Local & Other Sources	22,000	22,000	54,700	(4,500)	50,200
Incoming Transfers & Other Transactions	1,400,000	1,400,000	1,400,000	-	1,400,000
Total:	<u>1,422,000</u>	<u>1,422,000</u>	<u>1,454,700</u>	<u>(4,500)</u>	<u>1,450,200</u>
Amount Available For Appropriation:	1,922,800	1,955,000	1,987,700	(4,500)	1,983,200
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	1,150,300	1,182,500	1,215,200	(4,500)	1,210,700
Total Appropriated:	<u>1,922,800</u>	<u>1,955,000</u>	<u>1,987,700</u>	<u>(4,500)</u>	<u>1,983,200</u>
Anticipated Ending Fund Balance June 30, 2025:					
Restricted	1,150,300	1,182,500	1,215,200	(4,500)	1,210,700
Total Fund Balance:	<u>\$ 1,150,300</u>	<u>\$ 1,182,500</u>	<u>\$ 1,215,200</u>	<u>\$ (4,500)</u>	<u>\$ 1,210,700</u>

RECOMMENDED RESOLUTION  
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Amendment 3 Budget Resolution  
(General Appropriation Act)

	2024-25 ADOPTED BUDGET	2024-25 AMENDMENT 1	2024-25 AMENDMENT 2	ADJUSTMENT	2024-2025 AMENDMENT 3
<b>Debt Service Fund – QSCB Construction Reserve Fund</b>					
<b>Fund 314</b>					
Fund Balance July 1, 2024:					
Restricted	\$ 11,196,800	\$ 11,628,100	\$ 11,628,100	\$ -	\$ 11,628,100
<i>Operating Revenue</i>					
Revenue from Local & Other Sources	10,000	10,000	25,300	3,400	28,700
Revenue from Federal Sources	754,700	761,700	762,700	-	762,700
Incoming Transfers & Other Transactions	770,000	770,000	770,000	-	770,000
Total:	<u>1,534,700</u>	<u>1,541,700</u>	<u>1,558,000</u>	<u>3,400</u>	<u>1,561,400</u>
Amount Available For Appropriation:	12,731,500	13,169,800	13,186,100	3,400	13,189,500
Amount To Be Appropriated:					
<i>Fund Operation Expenditures</i>					
Debt Service Long Term 51X	927,500	927,500	927,500	-	927,500
Contingency Expenditures	11,804,000	12,242,300	12,258,600	3,400	12,262,000
Total Appropriated:	<u>12,731,500</u>	<u>13,169,800</u>	<u>13,186,100</u>	<u>3,400</u>	<u>13,189,500</u>
Anticipated Ending Fund Balance June 30, 2025:					
Restricted	11,804,000	12,242,300	12,258,600	3,400	12,262,000
Total Fund Balance:	<u>\$ 11,804,000</u>	<u>\$ 12,242,300</u>	<u>\$ 12,258,600</u>	<u>\$ 3,400</u>	<u>\$ 12,262,000</u>
<b>CFE Campus Renovations Capital Projects Fund</b>					
<b>Fund 404</b>					
Fund Balance July 1, 2024:					
Non-Spendable for Prepaid, Inventory, & Deposits	\$ 59,300	\$ 39,000	\$ 39,000	\$ -	\$ 39,000
Committed	16,982,000	24,692,800	24,692,800	-	24,692,800
Total	<u>17,041,300</u>	<u>24,731,800</u>	<u>24,731,800</u>	<u>-</u>	<u>24,731,800</u>
<i>Operating Revenue</i>					
Revenue from Local & Other Sources	750,000	750,000	706,200	42,800	749,000
Incoming Transfers & Other Transactions	9,000,000	9,000,000	9,000,000	1,100,000	10,100,000
Total:	<u>9,750,000</u>	<u>9,750,000</u>	<u>9,706,200</u>	<u>1,142,800</u>	<u>10,849,000</u>
Amount Available For Appropriation:	26,791,300	34,481,800	34,438,000	1,142,800	35,580,800
Amount To Be Appropriated:					
<i>Fund Operation Expenditures</i>					
Operation & Maintenance 260	436,000	507,000	191,000	2,300	193,300
Support Services - Central 280	6,900	1,076,100	1,076,100	(233,300)	842,800
Facilities Improvements 450	17,756,300	18,168,600	14,523,500	(1,814,600)	12,708,900
Contingency Expenditures	8,592,100	14,730,100	18,647,400	3,188,400	21,835,800
Total Appropriated:	<u>26,791,300</u>	<u>34,481,800</u>	<u>34,438,000</u>	<u>1,142,800</u>	<u>35,580,800</u>
Anticipated Ending Fund Balance June 30, 2025:					
Non-Spendable for Prepaid, Inventory, & Deposits	59,300	39,000	39,000	-	39,000
Committed	8,532,800	14,691,100	18,608,400	3,188,400	21,796,800
Total Fund Balance:	<u>\$ 8,592,100</u>	<u>\$ 14,730,100</u>	<u>\$ 18,647,400</u>	<u>\$ 3,188,400</u>	<u>\$ 21,835,800</u>

RECOMMENDED RESOLUTION  
Fiscal Year 2024-25  
Amendment 3 Budget Resolution  
(General Appropriation Act)

	2024-25 ADOPTED BUDGET	2024-25 AMENDMENT 1	2024-25 AMENDMENT 2	ADJUSTMENT	2024-2025 AMENDMENT 3
<b>Administration Building Renovations Capital Projects Fund</b>					
<b>Fund 406</b>					
Fund Balance July 1, 2024:					
Non-Spendable for Prepaid, Inventory, & Deposits	\$ 103,900	\$ 68,300	\$ 68,300	\$ -	\$ 68,300
Committed	10,981,600	11,283,800	11,283,800	-	11,283,800
Total	<u>11,085,500</u>	<u>11,352,100</u>	<u>11,352,100</u>	<u>-</u>	<u>11,352,100</u>
<i>Operating Revenue</i>					
Revenue from Local & Other Sources	400,000	400,000	422,600	30,400	453,000
Incoming Transfers & Other Transactions	3,400,000	3,400,000	3,400,000	-	3,400,000
Total:	<u>3,800,000</u>	<u>3,800,000</u>	<u>3,822,600</u>	<u>30,400</u>	<u>3,853,000</u>
Amount Available For Appropriation:	14,885,500	15,152,100	15,174,700	30,400	15,205,100
Amount To Be Appropriated:					
<i>Fund Operation Expenditures</i>					
Support Services - Central 280	511,800	511,800	511,800	(457,300)	54,500
Facilities Improvements 450	798,000	880,100	1,385,200	(182,100)	1,203,100
Fund Modifications (Operating Transfers Out) 6XX	120,000	120,000	120,000	-	120,000
Contingency Expenditures	13,455,700	13,640,200	13,157,700	669,800	13,827,500
Total Appropriated:	<u>14,885,500</u>	<u>15,152,100</u>	<u>15,174,700</u>	<u>30,400</u>	<u>15,205,100</u>
Anticipated Ending Fund Balance June 30, 2025:					
Non-Spendable for Prepaid, Inventory, & Deposits	103,900	68,300	68,300	-	68,300
Committed	13,351,800	13,571,900	13,089,400	669,800	13,759,200
Total Fund Balance:	<u>\$ 13,455,700</u>	<u>\$ 13,640,200</u>	<u>\$ 13,157,700</u>	<u>\$ 669,800</u>	<u>\$ 13,827,500</u>
<b>Production Print Enterprise Fund</b>					
<b>Fund 710</b>					
Net Position July 1, 2024:					
Net Investments in Capital Assets	\$ 13,200	\$ 56,900	\$ 56,900	\$ -	\$ 56,900
Unrestricted Net Position	(990,300)	(883,900)	(883,900)	-	(883,900)
Net Position	<u>(977,100)</u>	<u>(827,000)</u>	<u>(827,000)</u>	<u>-</u>	<u>(827,000)</u>
<i>Operating Revenue</i>					
Revenue from Local & Other Sources	1,777,900	1,777,900	1,397,100	(321,900)	1,075,200
Revenue from State Sources	49,300	49,300	110,700	(13,600)	97,100
Total:	<u>1,827,200</u>	<u>1,827,200</u>	<u>1,507,800</u>	<u>(335,500)</u>	<u>1,172,300</u>
Amount Available For Appropriation:	850,100	1,000,200	680,800	(335,500)	345,300
Amount To Be Appropriated:					
<i>Fund Operation Expenditures</i>					
Support Services - Business 250	1,643,500	1,637,600	1,424,800	(346,400)	1,078,400
Operations & Maintenance 260	110,900	117,500	89,900	(2,900)	87,000
Support Services - Central 280	31,400	31,400	24,000	(7,000)	17,000
Depreciation 711	39,600	39,600	39,600	-	39,600
Total Appropriated:	<u>1,825,400</u>	<u>1,826,100</u>	<u>1,578,300</u>	<u>(356,300)</u>	<u>1,222,000</u>
Net Position June 30, 2025:					
Net Investments in Capital Assets	13,200	56,900	56,900	-	56,900
Unrestricted Net Position	(988,500)	(882,800)	(954,400)	20,800	(933,600)
Net Position	<u>\$ (975,300)</u>	<u>\$ (825,900)</u>	<u>\$ (897,500)</u>	<u>\$ 20,800</u>	<u>\$ (876,700)</u>

RECOMMENDED RESOLUTION  
Fiscal Year 2024-25  
Amendment 3 Budget Resolution  
(General Appropriation Act)

	2024-25 ADOPTED BUDGET	2024-25 AMENDMENT 1	2024-25 AMENDMENT 2	ADJUSTMENT	2024-2025 AMENDMENT 3
<b>Risk Related Activity Fund</b>					
<b>Fund 810</b>					
Net Position July 1, 2024:	\$ 2,743,200	\$ 2,811,700	\$ 2,811,700	\$ -	\$ 2,811,700
<i>Operating Revenue</i>					
Incoming Transfers & Other Transactions	9,721,900	9,830,400	10,175,400	(383,900)	9,791,500
Total:	<u>9,721,900</u>	<u>9,830,400</u>	<u>10,175,400</u>	<u>(383,900)</u>	<u>9,791,500</u>
Amount Available For Appropriation:	12,465,100	12,642,100	12,987,100	(383,900)	12,603,200
Amount To Be Appropriated:					
<i>Fund Operation Expenditures</i>					
Support Services - Business 250	6,000	6,900	6,900	-	6,900
Operations & Maintenance 260	313,100	317,000	317,900	1,000	318,900
Support Services - Central 280	9,317,500	9,364,200	9,683,900	(325,400)	9,358,500
Contingency Expenditures	2,828,500	2,954,000	2,978,400	(59,500)	2,918,900
Total Appropriated:	<u>12,465,100</u>	<u>12,642,100</u>	<u>12,987,100</u>	<u>(383,900)</u>	<u>12,603,200</u>
Ending Net Position June 30, 2025:					
Claim Fluctuation Reserve:					
CFR – Health Care Insurance	100,000	100,000	-	-	-
CFR – Dental Insurance	275,100	274,900	-	-	-
CFR – Vision Insurance	30,800	30,800	-	-	-
CFR – Life Insurance	1,600	1,700	-	-	-
CFR – STD/LTD Insurance	11,200	11,300	-	-	-
CFR – Workers Compensation Insurance	15,000	35,000	-	-	-
CFR – Unemployment Insurance	50,000	50,000	-	-	-
CFR – General Liability	900	1,500	-	-	-
CFR – Errors & Omissions	600	300	-	-	-
CFR – Professional Liability	760,000	760,000	1,200,000	-	1,200,000
CFR – Cyber Liability	1,000,000	1,000,000	1,278,400	-	1,278,400
CFR – Bldg/Vehicles/Prop-Casualty	6,600	7,900	-	-	-
Contingency Reserve - W/C Settlements	100,000	100,000	-	-	-
Contingency Reserve - P/C Settlements	72,900	72,900	50,000	-	50,000
Retained Earnings	403,800	507,700	450,000	(59,500)	390,500
Net Position, End of Year Total	<u>\$ 2,828,500</u>	<u>\$ 2,954,000</u>	<u>\$ 2,978,400</u>	<u>\$ (59,500)</u>	<u>\$ 2,918,900</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.