

RECOMMENDED RESOLUTION

Fiscal Year 2025-26

Amendment 1 Budget Resolution

(General Appropriation Act)

It is recommended that the Board of Education pass the following resolution:

It was moved by _____, supported by _____, that the Board of Education approve the General Appropriation Act for the 2025-26 fiscal year.

BE IT RESOLVED, that this resolution shall be the Appropriation Act of Oakland Schools for the fiscal year 2025-26; 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 2025-26 is as follows:

	2025-26 ADOPTED BUDGET	ADJUSTMENT	2025-26 AMENDMENT 1
General Education Fund			
Fund 100			
Fund Balance July 1, 2025:			
Non-Spendable (Prepays, Inventory, & Deposits)	\$ 55,300	\$ 11,100	\$ 66,400
Assigned	7,780,000	2,016,000	9,796,000
Unassigned	4,226,800	486,800	4,713,600
Total:	12,062,100	2,513,900	14,576,000
<i>Operating Revenue</i>			
Revenue from Local & Other Sources	19,485,000	348,300	19,833,300
Revenue from State Sources	6,958,800	137,600	7,096,400
Incoming Transfers & Other Transactions	726,000	(2,400)	723,600
Total:	27,169,800	483,500	27,653,300
Amount Available to Appropriate:	39,231,900	2,997,400	42,229,300
Amount To Be Appropriated:			
<i>Fund Operation Expenditures</i>			
Basic Program 110	-	-	-
Support Services - Pupil 210	262,800	364,000	626,800
Support Services - Instructional Staff 220	9,184,900	(600)	9,184,300
Support Services - General Administration 230	1,954,500	10,200	1,964,700
Support Services - Business 250	1,541,900	86,400	1,628,300
Operations & Maintenance 260	729,900	4,700	734,600
Pupil Transportation 270	208,800	-	208,800
Support Services - Central 280	9,536,100	230,500	9,766,600
Support Services - Other 290	1,313,100	62,700	1,375,800
Welfare Activities 360	-	-	-
Building Improvement Services 450	704,300	51,700	756,000
Debt Service Long-Term 51X	268,300	-	268,300
Fund Modifications (Operating Transfers Out) 6XX	638,400	1,000,000	1,638,400
Contingency Expenditures	12,888,900	1,187,800	14,076,700
Total Appropriated:	39,231,900	2,997,400	42,229,300
Anticipated Ending Fund Balance June 30, 2026:			
Non-Spendable (Prepays, Inventory, & Deposits)	55,300	11,100	66,400
Assigned	8,882,100	-	8,882,100
Unassigned	3,951,500	1,176,700	5,128,200
Total Fund Balance:	\$ 12,888,900	\$ 1,187,800	\$ 14,076,700

RECOMMENDED RESOLUTION

Fiscal Year 2025-26

Amendment 1 Budget Resolution

(General Appropriation Act)

2025-26

ADOPTED

2025-26

BUDGET

ADJUSTMENT

AMENDMENT 1

General Education Grants & Funded Projects

Fund 105

Fund Balance July 1, 2025:

Non-Spendable (Prepays, Inventory, & Deposits)	\$ 87,600	\$ (79,800)	\$ 7,800
Unassigned	(239,500)	(87,400)	(326,900)
Total:	<u>(151,900)</u>	<u>(167,200)</u>	<u>(319,100)</u>

Operating Revenue

Revenue from Local & Other Sources	2,240,000	270,000	2,510,000
Revenue from State Sources	86,400,000	34,200,000	120,600,000
Revenue from Federal Sources	6,200,000	(1,500,000)	4,700,000
Total Available to Appropriate:	<u>94,840,000</u>	<u>32,970,000</u>	<u>127,810,000</u>

Amount To Be Appropriated:

Fund Operation Expenditures

Basic Programs 110	172,600	(112,600)	60,000
Added Needs 120	147,400	(47,400)	100,000
Support Services - Pupil 210	1,787,200	(731,700)	1,055,500
Support Services - Instructional Staff 220	8,980,200	1,760,800	10,741,000
Support Services - General Administration 230	70,000	-	70,000
Support Services - School Administration 240	600	(600)	-
Support Services - Business 250	151,500	63,600	215,100
Operations & Maintenance 260	117,300	52,900	170,200
Pupil Transportation Services 270	2,361,600	288,500	2,650,100
Support Services - Central 280	865,000	763,400	1,628,400
Support Services - Other 290	11,900	(11,800)	100
Community Services Community Services Direction 310	370,700	(280,200)	90,500
Community Activities 330	685,500	(127,000)	558,500
Welfare Activities 360	43,900	-	43,900
Payments to Other Public Schools 410	56,767,800	18,463,100	75,230,900
Payments to Not for Profit Entities 440	21,703,400	13,096,700	34,800,100
Fund Modifications (Operating Transfers Out) 6XX	603,400	(207,700)	395,700
	-		
Total Appropriated:	<u>94,840,000</u>	<u>32,970,000</u>	<u>127,810,000</u>

Anticipated Ending Fund Balance June 30, 2026:

Non-Spendable (Prepays, Inventory, & Deposits)	87,600	(79,800)	7,800
Unassigned	(239,500)	(87,400)	(326,900)
Total Fund Balance:	<u>\$ (151,900)</u>	<u>\$ (167,200)</u>	<u>\$ (319,100)</u>

RECOMMENDED RESOLUTION

Fiscal Year 2025-26

Amendment 1 Budget Resolution

(General Appropriation Act)

2025-26

ADOPTED

BUDGET

ADJUSTMENT

2025-26

AMENDMENT 1

Special Education Fund

Fund 200

Fund Balance July 1, 2025:

Non-Spendable (Prepays, Inventory, & Deposits)	\$ 41,800	\$ (2,600)	\$ 39,200
Restricted (SE Center Program Facility Renovation)	20,000,000	1,500,000	21,500,000
Restricted Special Education	1,155,900	5,745,400	6,901,300
Total:	21,197,700	7,242,800	28,440,500

Operating Revenue

Revenue from Local & Other Sources	199,640,300	1,402,200	201,042,500
Revenue from State Sources	9,466,400	(362,700)	9,103,700
Incoming Transfers & Other Transactions	250,000	-	250,000
Total:	209,356,700	1,039,500	210,396,200

Amount Available to Appropriate: 230,554,400 8,282,300 238,836,700

Amount To Be Appropriated:

Fund Operation Expenditures

Added Needs 120	1,500,000	-	1,500,000
Support Services - Pupil 210	11,805,900	146,300	11,952,200
Support Services - Instructional Staff 220	3,489,300	8,000	3,497,300
Support Services - General Administration 230	969,900	1,400	971,300
Support Services - Business 250	1,472,800	43,300	1,516,100
Operations & Maintenance 260	502,500	2,200	504,700
Pupil Transportation 270	71,400	-	71,400
Support Services - Central 280	4,955,700	81,500	5,037,200
Support Services - Other 290	389,400	2,800	392,200
Payments to Other Public Schools 410	183,872,500	6,492,500	190,365,000
Debt Service Long Term 51X	216,100	-	216,100
Fund Modifications (Operating Transfers Out) 6XX	115,100	-	115,100
Contingency Expenditures	21,193,800	1,504,300	22,698,100
Total Appropriated:	230,554,400	8,282,300	238,836,700

Anticipated Ending Fund Balance June 30, 2026:

Non-Spendable (Prepays, Inventory, & Deposits)	41,800	(2,600)	39,200
Restricted (SE Center Program Facility Renovation)	20,000,000	1,500,000	21,500,000
Restricted Special Education	1,152,000	6,900	1,158,900
Total Fund Balance:	\$ 21,193,800	\$ 1,504,300	\$ 22,698,100

RECOMMENDED RESOLUTION

Fiscal Year 2025-26

Amendment 1 Budget Resolution

(General Appropriation Act)

2025-26

ADOPTED

BUDGET

ADJUSTMENT

2025-26

AMENDMENT 1

**Special Education Grants & Funded Projects
Fund 205**

Fund Balance July 1, 2025:

Non-Spendable (Prepays, Inventory, & Deposits)	\$	30,000	\$	(22,800)	\$	7,200
Unassigned		(206,500)		199,200		(7,300)
Total:		(176,500)		176,400		(100)

Operating Revenue

Revenue from State Sources		2,700,000		(100,000)		2,600,000
Revenue from Federal Sources		57,455,000		(1,925,000)		55,530,000
Total Available to Appropriate:		60,155,000		(2,025,000)		58,130,000

Amount To Be Appropriated:

Fund Operation Expenditures

Support Services - Pupil 210		4,770,000		62,000		4,832,000
Support Services - Instructional Staff 220		622,000		(107,400)		514,600
Support Services - Central 280		835,000		(39,000)		796,000
Community Activities 330		-		31,000		31,000
Community Services - Non-Public Schools Pupil 370		2,842,000		(171,600)		2,670,400
Payments to Other Public Schools 410		50,756,000		(1,800,000)		48,956,000
Fund Modifications (Operating Transfers Out) 6XX		330,000		-		330,000
Total Appropriated:		60,155,000		(2,025,000)		58,130,000

Anticipated Ending Fund Balance June 30, 2026:

Non-Spendable (Prepays, Inventory, & Deposits)		30,000		(22,800)		7,200
Unassigned		(206,500)		199,200		(7,300)
Total Fund Balance:	\$	(176,500)	\$	176,400	\$	(100)

RECOMMENDED RESOLUTION

Fiscal Year 2025-26

Amendment 1 Budget Resolution

(General Appropriation Act)

2025-26

ADOPTED

BUDGET

ADJUSTMENT

2025-26

AMENDMENT 1

Career Focused Education Fund

Fund 600

Fund Balance July 1, 2025:

Non-Spendable (Prepays, Inventory, & Deposits)	\$ 29,100	\$ 13,900	\$ 43,000
Restricted Career Focused Education	4,862,300	3,633,300	8,495,600
Total:	4,891,400	3,647,200	8,538,600

Operating Revenue

Revenue from Local & Other Sources	49,493,800	336,400	49,830,200
Revenue from State Sources	6,269,800	51,400	6,321,200
Incoming Transfers & Other Transactions	43,000	995,000	1,038,000
Total:	55,806,600	1,382,800	57,189,400

Amount Available to Appropriate:

60,698,000	5,030,000	65,728,000
------------	-----------	------------

Amount To Be Appropriated:

Fund Operation Expenditures

Added Needs 120	17,847,600	(178,100)	17,669,500
Support Services - Pupil 210	2,570,800	9,900	2,580,700
Support Services - Instructional Staff 220	4,047,200	26,500	4,073,700
Support Services - General Administration 230	1,263,700	(3,000)	1,260,700
Support Services School Administration 240	2,869,200	(19,500)	2,849,700
Support Services - Business 250	1,752,200	(92,600)	1,659,600
Operations & Maintenance 260	5,400,500	(35,400)	5,365,100
Pupil Transportation 270	151,000	-	151,000
Support Services - Central 280	6,472,100	(119,700)	6,352,400
Support Services - Other 290	218,400	-	218,400
Payments to Other Public Schools 410	3,088,000	-	3,088,000
Debt Service Long Term 51X	247,100	-	247,100
Fund Modifications (Operating Transfers Out) 6XX	10,123,100	1,700,000	11,823,100
Contingency Expenditures	4,647,100	3,741,900	8,389,000
Total Appropriated:	60,698,000	5,030,000	65,728,000

Anticipated Ending Fund Balance June 30, 2026:

Non-Spendable (Prepays, Inventory, & Deposits)	29,100	13,900	43,000
Restricted Career Focused Education	4,618,000	3,728,000	8,346,000
Total Fund Balance:	\$ 4,647,100	\$ 3,741,900	\$ 8,389,000

RECOMMENDED RESOLUTION

Fiscal Year 2025-26

Amendment 1 Budget Resolution

(General Appropriation Act)

2025-26

ADOPTED

BUDGET

ADJUSTMENT

2025-26

AMENDMENT 1

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

Fund Balance July 1, 2025:

Non-Spendable (Prepays, Inventory, & Deposits)	\$ 4,400	\$ 38,000	\$ 42,400
Unassigned	(17,500)	(23,200)	(40,700)
Total:	(13,100)	14,800	1,700

Operating Revenue

Revenue from Local & Other Sources	110,000	-	110,000
Revenue from State Sources	35,000	-	35,000
Revenue from Federal Sources	1,850,000	-	1,850,000
Total Available to Appropriate:	1,995,000	-	1,995,000

Amount To Be Appropriated:

Fund Operation Expenditures

Added Needs 120	185,000	(13,000)	172,000
Support Services - Pupil 210	1,321,000	(92,000)	1,229,000
Support Services - Instructional Staff 220	317,200	92,000	409,200
Pupil Transportation 270	17,500	-	17,500
Support Services - Central 280	154,300	13,000	167,300
Total Appropriated:	1,995,000	-	1,995,000

Anticipated Ending Fund Balance June 30, 2026:

Non-Spendable (Prepays, Inventory, & Deposits)	4,400	38,000	42,400
Unassigned	(17,500)	(23,200)	(40,700)
Total:	\$ (13,100)	\$ 14,800	\$ 1,700

RECOMMENDED RESOLUTION

Fiscal Year 2025-26

Amendment 1 Budget Resolution

(General Appropriation Act)

2025-26

ADOPTED

BUDGET

ADJUSTMENT

2025-26

AMENDMENT 1

**Shared Services & Tuition Program Fund
Fund 270**

Fund Balance July 1, 2025:

Non-Spendable (Prepays, Inventory, & Deposits)	\$ 9,500	\$ (6,900)	\$ 2,600
Committed	5,167,400	200,400	5,367,800
Total:	<u>5,176,900</u>	<u>193,500</u>	<u>5,370,400</u>

Operating Revenue

Revenue from Local & Other Sources	18,271,800	164,400	18,436,200
Revenue from State Sources	1,724,500	-	1,724,500
Revenue from Other Financing Sources	545,300	(4,600)	540,700
Total:	<u>20,541,600</u>	<u>159,800</u>	<u>20,701,400</u>

Amount Available For Appropriation: 25,718,500 353,300 26,071,800

Amount To Be Appropriated:

Fund Operation Expenditures

Basic Programs 110	5,130,500	421,700	5,552,200
Support Services - Pupil 210	41,400	-	41,400
Support Services - General Administration 230	335,200	19,500	354,700
Support Services School Administration 240	576,600	48,200	624,800
Support Services - Business 250	469,800	-	469,800
Support Services - Security 260	100,800	4,100	104,900
Support Services - Central 280	13,236,100	234,700	13,470,800
Debt Service Long Term 51X	332,100	-	332,100
Fund Modifications (Operating Transfers Out) 6XX	339,800	(2,400)	337,400
Contingency Expenditures	5,156,200	(372,500)	4,783,700
Total Appropriated:	<u>25,718,500</u>	<u>353,300</u>	<u>26,071,800</u>

Anticipated Ending Fund Balance June 30, 2026:

Non-Spendable (Prepays, Inventory, & Deposits)	9,500	(6,900)	2,600
Committed	5,146,700	(365,600)	4,781,100
Total:	<u>\$ 5,156,200</u>	<u>\$ (372,500)</u>	<u>\$ 4,783,700</u>

RECOMMENDED RESOLUTION

Fiscal Year 2025-26

Amendment 1 Budget Resolution

(General Appropriation Act)

2025-26

ADOPTED

BUDGET

ADJUSTMENT

2025-26

AMENDMENT 1

ONE Cooperative Service Fund

Fund 271

Fund Balance July 1, 2025:

Committed	\$ 14,026,600	\$ (136,800)	\$ 13,889,800
Total:	14,026,600	(136,800)	13,889,800

Operating Revenue

Revenue from Local & Other Sources	1,162,700	280,000	1,442,700
Incoming Transfers & Other Transactions	426,600	-	426,600
Total:	1,589,300	280,000	1,869,300

Amount Available For Appropriation:	15,615,900	143,200	15,759,100
-------------------------------------	------------	---------	------------

Amount To Be Appropriated:

Fund Operation Expenditures

Support Services - Instructional Staff 220	600,000	1,700	601,700
Support Services - General Administration 230	5,000	-	5,000
Support Services - Central 280	520,800	270,500	791,300
Building Improvements 450	-	1,219,300	1,219,300
Debt Service Long Term 51X	113,100	-	113,100
Contingency Expenditures	14,377,000	(1,348,300)	13,028,700
Total Appropriated:	15,615,900	143,200	15,759,100

Anticipated Ending Fund Balance June 30, 2026:

Committed	14,377,000	(1,348,300)	13,028,700
Total Fund Balance:	\$ 14,377,000	\$ (1,348,300)	\$ 13,028,700

RECOMMENDED RESOLUTION

Fiscal Year 2025-26

Amendment 1 Budget Resolution

(General Appropriation Act)

2025-26

ADOPTED

BUDGET

ADJUSTMENT

2025-26

AMENDMENT 1

Medicaid Fund

Fund 273

Fund Balance July 1, 2025:

Non-Spendable (Prepays, Inventory, & Deposits)	\$ 1,200	\$ (600)	\$ 600
Committed	-	600	600
Total:	1,200	-	1,200

Operating Revenue

Revenue from Local & Other Sources	14,845,600	74,700	14,920,300
Revenue from State Sources	70,100	-	70,100
Revenue from Federal Sources	1,412,800	-	1,412,800
Total:	16,328,500	74,700	16,403,200

Amount Available For Appropriation:	16,329,700	74,700	16,404,400
-------------------------------------	------------	--------	------------

Amount To Be Appropriated :

Fund Operation Expenditures

Operations & Maintenance 260	12,400	-	12,400
Support Services - Central 280	730,000	10,800	740,800
Payments to Other Public Schools 410	15,575,800	63,900	15,639,700
Debt Service Long Term 51X	10,300	-	10,300
Contingency Expenditures	1,200	-	1,200
Total Appropriated:	16,329,700	74,700	16,404,400

Anticipated Ending Fund Balance June 30, 2026:

Non-Spendable (Prepays, Inventory, & Deposits)	1,200	(600)	600
Committed	-	600	600
Total Fund Balance:	\$ 1,200	\$ -	\$ 1,200

RECOMMENDED RESOLUTION

Fiscal Year 2025-26

Amendment 1 Budget Resolution

(General Appropriation Act)

2025-26

**ADOPTED
BUDGET**

ADJUSTMENT

**2025-26
AMENDMENT 1**

HR/Finance Consortium

Fund 277

Fund Balance July 1, 2025:

Committed	\$ 770,500	\$ 67,700	\$ 838,200
Total:	770,500	67,700	838,200

Operating Revenue

Revenue from Local & Other Sources	1,218,200	(16,200)	1,202,000
Revenue from State Sources	106,700	(9,800)	96,900
Incoming Transfers & Other Transactions	50,000	-	50,000
Total:	1,374,900	(26,000)	1,348,900

Amount Available For Appropriation: 2,145,400 41,700 2,187,100

Amount To Be Appropriated:

Fund Operation Expenditures

Operations & Maintenance 260	1,500	-	1,500
Support Services - Central 280	1,176,900	17,200	1,194,100
Transfer to GEF	127,000	-	127,000
Contingency Expenditures	840,000	24,500	864,500
Total Appropriated:	2,145,400	41,700	2,187,100

Anticipated Ending Fund Balance June 30, 2026:

Committed	840,000	24,500	864,500
Total:	\$ 840,000	\$ 24,500	\$ 864,500

School Activities Fund

Fund 290

Fund Balance July 1, 2025:

Committed	\$ 257,400	\$ 11,200	\$ 268,600
Total:	257,400	11,200	268,600

Operating Revenue

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

Amount Available For Appropriation: 437,400 11,200 448,600

Amount To Be Appropriated:

Fund Operation Expenditures

Other School Activity Expenditures 296	180,000	-	180,000
Contingency Expenditures	257,400	11,200	268,600
Total Appropriated:	437,400	11,200	448,600

Anticipated Ending Fund Balance June 30, 2026:

Committed	257,400	11,200	268,600
Total:	\$ 257,400	\$ 11,200	\$ 268,600

RECOMMENDED RESOLUTION

Fiscal Year 2025-26

Amendment 1 Budget Resolution

(General Appropriation Act)

2025-26

ADOPTED
BUDGET

ADJUSTMENT

2025-26
AMENDMENT 1

Debt Service Fund – 2016 Refunding Bonds

Fund 311

Fund Balance July 1, 2025:

Restricted	\$ 8,793,100	\$ 49,900	\$ 8,843,000
------------	--------------	-----------	--------------

Operating Revenue

Revenue from Local & Other Sources	269,500	-	269,500
------------------------------------	---------	---	---------

Incoming Transfers & Other Transactions	3,300,000	-	3,300,000
---	-----------	---	-----------

Total:	<u>3,569,500</u>	<u>-</u>	<u>3,569,500</u>
--------	------------------	----------	------------------

Amount Available For Appropriation:	12,362,600	49,900	12,412,500
-------------------------------------	------------	--------	------------

Amount To Be Appropriated:

Fund Operation Expenditures

Debt Service Long Term 51X	2,463,700	-	2,463,700
----------------------------	-----------	---	-----------

Contingency Expenditures	9,898,900	49,900	9,948,800
--------------------------	-----------	--------	-----------

Total Appropriated:	<u>12,362,600</u>	<u>49,900</u>	<u>12,412,500</u>
---------------------	-------------------	---------------	-------------------

Anticipated Ending Fund Balance June 30, 2026:

Restricted	9,898,900	49,900	9,948,800
------------	-----------	--------	-----------

Total Fund Balance:	<u>\$ 9,898,900</u>	<u>\$ 49,900</u>	<u>\$ 9,948,800</u>
---------------------	---------------------	------------------	---------------------

Debt Service Fund – QSCB Defeasement Fund

Fund 313

Fund Balance July 1, 2025:

Restricted	\$ 1,215,200	\$ (800)	\$ 1,214,400
------------	--------------	----------	--------------

Operating Revenue

Incoming Transfers & Other Transactions	34,700	-	34,700
---	--------	---	--------

Total:	<u>34,700</u>	<u>-</u>	<u>34,700</u>
--------	---------------	----------	---------------

Amount Available For Appropriation:	1,249,900	(800)	1,249,100
-------------------------------------	-----------	-------	-----------

Amount To Be Appropriated:

Fund Operation Expenditures

Debt Service Long Term 51X	2,500	-	2,500
----------------------------	-------	---	-------

Fund Modifications (Operating Transfers Out) 6XX	770,000	-	770,000
--	---------	---	---------

Contingency Expenditures	477,400	(800)	476,600
--------------------------	---------	-------	---------

Total Appropriated:	<u>1,249,900</u>	<u>(800)</u>	<u>1,249,100</u>
---------------------	------------------	--------------	------------------

Anticipated Ending Fund Balance June 30, 2026:

Restricted	477,400	(800)	476,600
------------	---------	-------	---------

Total Fund Balance:	<u>\$ 477,400</u>	<u>\$ (800)</u>	<u>\$ 476,600</u>
---------------------	-------------------	-----------------	-------------------

RECOMMENDED RESOLUTION

Fiscal Year 2025-26

Amendment 1 Budget Resolution

(General Appropriation Act)

2025-26

ADOPTED

BUDGET

ADJUSTMENT

2025-26

AMENDMENT 1

**Debt Service Fund – QSCB Construction Reserve Fund
Fund 314**

Fund Balance July 1, 2025:

Restricted	\$ 12,258,600	\$ 684,600	\$ 12,943,200
------------	---------------	------------	---------------

Operating Revenue

Revenue from Local & Other Sources	25,000	-	25,000
------------------------------------	--------	---	--------

Revenue from Federal Sources	762,700	-	762,700
------------------------------	---------	---	---------

Incoming Transfers & Other Transactions	770,000	-	770,000
---	---------	---	---------

Total:	<u>1,557,700</u>	<u>-</u>	<u>1,557,700</u>
--------	------------------	----------	------------------

Amount Available For Appropriation:	13,816,300	684,600	14,500,900
-------------------------------------	------------	---------	------------

Amount To Be Appropriated:

Fund Operation Expenditures

Debt Service Long Term 51X	927,500	-	927,500
----------------------------	---------	---	---------

Contingency Expenditures	12,888,800	684,600	13,573,400
--------------------------	------------	---------	------------

Total Appropriated:	<u>13,816,300</u>	<u>684,600</u>	<u>14,500,900</u>
---------------------	-------------------	----------------	-------------------

Anticipated Ending Fund Balance June 30, 2026:

Restricted	12,888,800	684,600	13,573,400
------------	------------	---------	------------

Total Fund Balance:	<u>\$ 12,888,800</u>	<u>\$ 684,600</u>	<u>\$ 13,573,400</u>
---------------------	----------------------	-------------------	----------------------

RECOMMENDED RESOLUTION

Fiscal Year 2025-26

Amendment 1 Budget Resolution

(General Appropriation Act)

2025-26

ADOPTED

BUDGET

ADJUSTMENT

2025-26

AMENDMENT 1

CFE Campus Renovations Capital Projects Fund

Fund 404

Fund Balance July 1, 2025:

Non-Spendable (Prepays, Inventory, & Deposits)	\$ 39,000	\$ (20,300)	\$ 18,700
Committed	13,409,900	10,212,500	23,622,400
Total:	<u>13,448,900</u>	<u>10,192,200</u>	<u>23,641,100</u>

Operating Revenue

Revenue from Local & Other Sources	562,000	-	562,000
Incoming Transfers & Other Transactions	6,700,000	1,700,000	8,400,000
Total:	<u>7,262,000</u>	<u>1,700,000</u>	<u>8,962,000</u>

Amount Available For Appropriation:	20,710,900	11,892,200	32,603,100
-------------------------------------	------------	------------	------------

Amount To Be Appropriated:

Fund Operation Expenditures

Operation & Maintenance 260	470,800	-	470,800
Support Services - Central 280	1,555,200	61,600	1,616,800
Facilities Acquisitions 450	10,704,400	421,500	11,125,900
Contingency Expenditures	7,980,500	11,409,100	19,389,600
Total Appropriated:	<u>20,710,900</u>	<u>11,892,200</u>	<u>32,603,100</u>

Anticipated Ending Fund Balance June 30, 2026:

Non-Spendable (Prepays, Inventory, & Deposits)	39,000	(20,300)	18,700
Committed	7,941,500	11,429,400	19,370,900
Total Fund Balance:	<u>\$ 7,980,500</u>	<u>\$ 11,409,100</u>	<u>\$ 19,389,600</u>

RECOMMENDED RESOLUTION

Fiscal Year 2025-26

Amendment 1 Budget Resolution

(General Appropriation Act)

2025-26

ADOPTED

BUDGET

ADJUSTMENT

2025-26

AMENDMENT 1

Administration Building Renovations Capital Projects Fund

Fund 406

Fund Balance July 1, 2025:

Non-Spendable (Prepays, Inventory, & Deposits)	\$ 68,300	\$ (35,600)	\$ 32,700
Committed	13,089,400	1,584,600	14,674,000
Total:	13,157,700	1,549,000	14,706,700

Operating Revenue

Revenue from Local & Other Sources	361,100	-	361,100
Incoming Transfers & Other Transactions	400,000	-	400,000
Total:	761,100	-	761,100

Amount Available For Appropriation:

13,918,800	1,549,000	15,467,800
------------	-----------	------------

Amount To Be Appropriated:

Fund Operation Expenditures

Support Services - Central 280	1,642,200	95,000	1,737,200
Facilities Improvements 45x	1,715,900	849,500	2,565,400
Contingency Expenditures	10,560,700	604,500	11,165,200
Total Appropriated:	13,918,800	1,549,000	15,467,800

Anticipated Ending Fund Balance June 30, 2026:

Non-Spendable (Prepays, Inventory, & Deposits)	68,300	(35,600)	32,700
Committed	10,492,400	640,100	11,132,500
Total Fund Balance:	\$ 10,560,700	\$ 604,500	\$ 11,165,200

RECOMMENDED RESOLUTION

Fiscal Year 2025-26

Amendment 1 Budget Resolution

(General Appropriation Act)

2025-26

ADOPTED

BUDGET

ADJUSTMENT

2025-26

AMENDMENT 1

**Production Print Enterprise Fund
Fund 710**

Net Position July 1, 2025:

Net Investments in Capital Assets	\$ 56,900	\$ 36,900	\$ 93,800
Restricted Net OPEB Asset	-	95,300	95,300
Unrestricted Net Position	(954,400)	67,600	(886,800)
Net Position	(897,500)	199,800	(697,700)

-

Operating Revenue

Revenue from Local & Other Sources	997,800	-	997,800
Revenue from State Sources	62,600	-	62,600
Total:	1,060,400	-	1,060,400
Amount Available For Appropriation:	162,900	199,800	362,700

Amount To Be Appropriated:

Fund Operation Expenditures

Support Services - Business 250	912,100	-	912,100
Operations & Maintenance 260	88,000	-	88,000
Support Services - Central 280	17,000	-	17,000
Depreciation 711	39,600	-	39,600
Total Appropriated:	1,056,700	-	1,056,700

Net Position June 30, 2026:

Net Investments in Capital Assets	56,900	36,900	93,800
Restricted Net OPEB Asset	-	95,300	95,300
Unrestricted Net Position	(950,700)	67,600	(883,100)
Net Position:	\$ (893,800)	\$ 199,800	\$ (694,000)

RECOMMENDED RESOLUTION

Fiscal Year 2025-26

Amendment 1 Budget Resolution

(General Appropriation Act)

2025-26

ADOPTED

BUDGET

ADJUSTMENT

2025-26

AMENDMENT 1

Risk Related Activity Fund

Fund 810

	\$ 2,978,400	\$ (35,500)	\$ 2,942,900
Net Position July 1, 2025:			
<i>Operating Revenue</i>			
Incoming Transfers & Other Transactions	10,838,600	(15,400)	10,823,200
Total:	<u>10,838,600</u>	<u>(15,400)</u>	<u>10,823,200</u>
Amount Available For Appropriation:	13,817,000	(50,900)	13,766,100
<i>Amount To Be Appropriated:</i>			
<i>Fund Operation Expenditures</i>			
Support Services - Business 250	7,500	1,200	8,700
Operations & Maintenance 260	343,300	(6,600)	336,700
Support Services - Central 280	10,365,700	1,200	10,366,900
Contingency Expenditures	3,100,500	(46,700)	3,053,800
Total Appropriated:	<u>13,817,000</u>	<u>(50,900)</u>	<u>13,766,100</u>
<i>Ending Net Position June 30, 2026:</i>			
CFR – Professional Liability	1,240,000	40,000	1,280,000
CFR – Cyber Liability	1,278,400	-	1,278,400
Contingency Reserve - P/C Settlements	50,000	-	50,000
Retained Earnings	532,100	(86,700)	445,400
Net Position, End of Year Total:	<u>\$ 3,100,500</u>	<u>\$ (46,700)</u>	<u>\$ 3,053,800</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 2025-26.