

RECOMMENDED RESOLUTION
Fiscal Year 2025-26
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 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:

General Education Fund – Fund 100

Fund Balance, Revenues and Expenditures	2025-26 ADOPTED BUDGET	2025-26 AMENDMENT 1	AM2 ADJ	2025-26 AMENDMENT 2
<i>Fund Balance July 1, 2025</i>				
Non-Spendable (Prepays, Inventory, & Deposits)	\$ 55,300	\$ 66,400	\$ -	\$ 66,400
Assigned	7,780,000	9,796,000	-	9,796,000
Unassigned	4,226,800	4,713,600	-	4,713,600
Total Fund Balance	12,062,100	14,576,000	-	14,576,000
<i>Operating Revenue</i>				
Revenue from Local & Other Sources	19,485,000	19,833,300	503,400	20,336,700
Revenue from State Sources	6,958,800	7,096,400	520,700	7,617,100
Incoming Transfers & Other Transactions	726,000	723,600	(1,100)	722,500
Total	27,169,800	27,653,300	1,023,000	28,676,300
Amount Available to Appropriate	39,231,900	42,229,300	1,023,000	43,252,300
<i>Fund Operation Expenditures</i>				
Basic Program 110	-	-	-	-
Support Services - Pupil 210	262,800	626,800	8,500	635,300
Support Services - Instructional Staff 220	9,184,900	9,184,300	(96,700)	9,087,600
Support Services - General Administration 230	1,954,500	1,964,700	(23,700)	1,941,000
Support Services - Business 250	1,541,900	1,628,300	(6,500)	1,621,800
Operations & Maintenance 260	729,900	734,600	(14,300)	720,300
Pupil Transportation 270	208,800	208,800	(8,300)	200,500
Support Services - Central 280	9,536,100	9,766,600	(107,400)	9,659,200
Support Services - Other 290	1,313,100	1,375,800	(7,600)	1,368,200
Building Improvement Services 450	704,300	756,000	300	756,300
Debt Service Long-Term 51X	268,300	268,300	(78,800)	189,500
Fund Modifications (Oper Transfers Out) 6XX	638,400	1,638,400	-	1,638,400
Contingency Expenditures	12,888,900	14,076,700	1,357,500	15,434,200
Total Appropriated	39,231,900	42,229,300	1,023,000	43,252,300
<i>Anticipated Ending Fund Balance June 30, 2026</i>				
Non-Spendable (Prepays, Inventory, & Deposits)	55,300	66,400	-	66,400
Assigned	8,882,100	8,882,100	2,351,000	11,233,100
Unassigned	3,951,500	5,128,200	(993,500)	4,134,700
Total Fund Balance	\$ 12,888,900	\$ 14,076,700	\$ 1,357,500	\$ 15,434,200

General Education Fund Grants & Funded Projects - Fund 105

Fund Balance, Revenues and Expenditures	2025-26 ADOPTED BUDGET	2025-26 AMENDMENT 1	AM2 ADJ	2025-26 AMENDMENT 2
<i>Fund Balance July 1, 2025</i>				
Non-Spendable (Prepays, Inventory, & Deposits)	\$ 87,600	\$ 7,800	\$ -	\$ 7,800
Unassigned	(239,500)	(326,900)	-	(326,900)
Total Fund Balance	(151,900)	(319,100)	-	(319,100)
<i>Operating Revenue</i>				
Revenue from Local & Other Sources	2,240,000	2,510,000	290,000	2,800,000
Revenue from State Sources	86,400,000	120,600,000	8,000,000	128,600,000
Revenue from Federal Sources	6,200,000	4,700,000	846,000	5,546,000
Amount Available to Appropriate	94,840,000	127,810,000	9,136,000	136,946,000
<i>Fund Operation Expenditures</i>				
Basic Programs 110	172,600	60,000	(36,600)	23,400
Added Needs 120	147,400	100,000	1,000	101,000
Support Services - Pupil 210	1,787,200	1,055,500	286,500	1,342,000
Support Services - Instructional Staff 220	8,980,200	10,741,000	3,458,000	14,199,000
Support Services - General Administration 230	70,000	70,000	-	70,000
Support Services - School Administration 240	600	-	-	-
Support Services - Business 250	151,500	215,100	(69,800)	145,300
Operations & Maintenance 260	117,300	170,200	-	170,200
Pupil Transportation Services 270	2,361,600	2,650,100	177,900	2,828,000
Support Services - Central 280	865,000	1,628,400	1,786,600	3,415,000
Support Services - Other 290	11,900	100	9,900	10,000
Community Services Direction 310	370,700	90,500	-	90,500
Community Activities 330	685,500	558,500	-	558,500
Welfare Activities 360	43,900	43,900	16,800	60,700
Payments to Other Public Schools 410	56,767,800	75,230,900	873,900	76,104,800
Payments to Not for Profit Entities 440	21,703,400	34,800,100	2,440,600	37,240,700
Fund Modifications (Operating Transfers Out) 6XX	603,400	395,700	191,200	586,900
Total Appropriated	94,840,000	127,810,000	9,136,000	136,946,000
<i>Anticipated Ending Fund Balance June 30, 2026</i>				
Non-Spendable (Prepays, Inventory, & Deposits)	87,600	7,800	-	7,800
Unassigned	(239,500)	(326,900)	-	(326,900)
Total Fund Balance	\$ (151,900)	\$ (319,100)	\$ -	\$ (319,100)

Special Education Fund - Fund 200

Fund Balance, Revenues and Expenditures	2025-26 ADOPTED BUDGET	2025-26 AMENDMENT 1	AM2 ADJ	2025-26 AMENDMENT 2
<i>Fund Balance July 1, 2025</i>				
Non-Spendable (Prepays, Inventory, & Deposits)	\$ 41,800	\$ 39,200	\$ -	\$ 39,200
Restricted (SE Center Program Facility Renovation)	20,000,000	21,500,000	-	21,500,000
Restricted Special Education	1,155,900	6,901,300	-	6,901,300
Total Fund Balance	21,197,700	28,440,500	-	28,440,500
<i>Operating Revenue</i>				
Revenue from Local & Other Sources	199,640,300	201,042,500	-	201,042,500
Revenue from State Sources	9,466,400	9,103,700	327,800	9,431,500
Incoming Transfers & Other Transactions	250,000	250,000	-	250,000
Total	209,356,700	210,396,200	327,800	210,724,000
Amount Available to Appropriate	230,554,400	238,836,700	327,800	239,164,500
<i>Fund Operation Expenditures</i>				
Added Needs 120	1,500,000	1,500,000	-	1,500,000
Support Services - Pupil 210	11,805,900	11,952,200	(64,600)	11,887,600
Support Services - Instructional Staff 220	3,489,300	3,497,300	(29,300)	3,468,000
Support Services - General Administration 230	969,900	971,300	(13,000)	958,300
Support Services - Business 250	1,472,800	1,516,100	(6,200)	1,509,900
Operations & Maintenance 260	502,500	504,700	30,200	534,900
Pupil Transportation 270	71,400	71,400	(3,000)	68,400
Support Services - Central 280	4,955,700	5,037,200	(81,600)	4,955,600
Support Services - Other 290	389,400	392,200	1,000	393,200
Payments to Other Public Schools 410	183,872,500	190,365,000	419,100	190,784,100
Building Improv Svcs 45x	-	-	556,800	556,800
Debt Service Long Term 51X	216,100	216,100	66,900	283,000
Fund Modifications (Operating Transfers Out) 6XX	115,100	115,100	-	115,100
Contingency Expenditures	21,193,800	22,698,100	(548,500)	22,149,600
Total Appropriated	230,554,400	238,836,700	327,800	239,164,500
<i>Anticipated Ending Fund Balance June 30, 2026</i>				
Non-Spendable (Prepays, Inventory, & Deposits)	41,800	39,200	-	39,200
Restricted (SE Center Program Facility Renovation)	20,000,000	21,500,000	(556,800)	20,943,200
Restricted Special Education	1,152,000	1,158,900	8,300	1,167,200
Total Fund Balance	\$ 21,193,800	\$ 22,698,100	\$ (548,500)	\$ 22,149,600

Special Education Grants & Funded Projects - Fund 205

Fund Balance, Revenues and Expenditures	2025-26 ADOPTED BUDGET	2025-26 AMENDMENT 1	AM2 ADJ	2025-26 AMENDMENT 2
<i>Fund Balance July 1, 2025</i>				
Non-Spendable (Prepays, Inventory, & Deposits)	\$ 30,000	\$ 7,200	\$ -	\$ 7,200
Unassigned	(206,500)	(7,300)	-	(7,300)
Total Fund Balance	(176,500)	(100)	-	(100)
<i>Operating Revenue</i>				
Revenue from State Sources	2,700,000	2,600,000	5,000	2,605,000
Revenue from Federal Sources	57,455,000	55,530,000	(100,000)	55,430,000
Amount Available to Appropriate	60,155,000	58,130,000	(95,000)	58,035,000
<i>Fund Operation Expenditures</i>				
Special Education - 120	-	-	170,300	170,300
Support Services - Pupil 210	4,770,000	4,832,000	(80,600)	4,751,400
Support Services - Instructional Staff 220	622,000	514,600	(94,600)	420,000
Support Services - Central 280	835,000	796,000	(44,000)	752,000
Community Activities 330	-	31,000	-	31,000
Community Svcs - Non-Public Schools Pupil 370	2,842,000	2,670,400	(20,200)	2,650,200
Payments to Other Public Schools 410	50,756,000	48,956,000	(56,000)	48,900,000
Fund Modifications (Operating Transfers Out) 6XX	330,000	330,000	30,100	360,100
Total Appropriated	60,155,000	58,130,000	(95,000)	58,035,000
<i>Anticipated Ending Fund Balance June 30, 2026</i>				
Non-Spendable (Prepays, Inventory, & Deposits)	30,000	7,200	-	7,200
Unassigned	(206,500)	(7,300)	-	(7,300)
Total Fund Balance	\$ (176,500)	\$ (100)	\$ -	\$ (100)

Career Focused Education Fund - Fund 600

Fund Balance, Revenues and Expenditures	2025-26 ADOPTED BUDGET	2025-26 AMENDMENT 1	AM2 ADJ	2025-26 AMENDMENT 2
<i>Fund Balance July 1, 2025</i>				
Non-Spendable (Prepays, Inventory, & Deposits)	\$ 29,100	\$ 43,000	\$ -	\$ 43,000
Restricted Career Focused Education	4,862,300	8,495,600	-	8,495,600
Total Fund Balance	4,891,400	8,538,600	-	8,538,600
<i>Operating Revenue</i>				
Revenue from Local & Other Sources	49,493,800	49,830,200	349,800	50,180,000
Revenue from State Sources	6,269,800	6,321,200	239,700	6,560,900
Incoming Transfers & Other Transactions	43,000	1,038,000	-	1,038,000
Total	55,806,600	57,189,400	589,500	57,778,900
Amount Available to Appropriate	60,698,000	65,728,000	589,500	66,317,500
<i>Fund Operation Expenditures</i>				
Added Needs 120	17,847,600	17,669,500	(174,900)	17,494,600
Support Services - Pupil 210	2,570,800	2,580,700	(122,000)	2,458,700
Support Services - Instructional Staff 220	4,047,200	4,073,700	(72,100)	4,001,600
Support Services - General Administration 230	1,263,700	1,260,700	(10,400)	1,250,300
Support Services School Administration 240	2,869,200	2,849,700	(83,900)	2,765,800
Support Services - Business 250	1,752,200	1,659,600	(8,700)	1,650,900
Operations & Maintenance 260	5,400,500	5,365,100	(33,000)	5,332,100
Pupil Transportation 270	151,000	151,000	(500)	150,500
Support Services - Central 280	6,472,100	6,352,400	(199,400)	6,153,000
Support Services - Other 290	218,400	218,400	(4,000)	214,400
Payments to Other Public Schools 410	3,088,000	3,088,000	-	3,088,000
Debt Service Long Term 51X	247,100	247,100	(2,200)	244,900
Fund Modifications (Operating Transfers Out) 6XX	10,123,100	11,823,100	1,700,000	13,523,100
Contingency Expenditures	4,647,100	8,389,000	(399,400)	7,989,600
Total Appropriated	60,698,000	65,728,000	589,500	66,317,500
<i>Anticipated Ending Fund Balance June 30, 2026</i>				
Non-Spendable (Prepays, Inventory, & Deposits)	29,100	43,000	-	43,000
Restricted Career Focused Education	4,618,000	8,346,000	(399,400)	7,946,600
Total Fund Balance	\$ 4,647,100	\$ 8,389,000	\$ (399,400)	\$ 7,989,600

Career Focused Education Grants & Funded Projects - Fund 605

Fund Balance, Revenues and Expenditures	2025-26 ADOPTED BUDGET	2025-26 AMENDMENT 1	AM2 ADJ	2025-26 AMENDMENT 2
<i>Fund Balance July 1, 2025</i>				
Non-Spendable (Prepays, Inventory, & Deposits)	\$ 4,400	\$ 42,400	\$ -	\$ 42,400
Unassigned	(17,500)	(40,700)	-	(40,700)
Total Fund Balance	(13,100)	1,700	-	1,700
<i>Operating Revenue</i>				
Revenue from Local & Other Sources	110,000	110,000	-	110,000
Revenue from State Sources	35,000	35,000	1,025,000	1,060,000
Revenue from Federal Sources	1,850,000	1,850,000	-	1,850,000
Amount Available to Appropriate	1,995,000	1,995,000	1,025,000	3,020,000
<i>Fund Operation Expenditures</i>				
Added Needs 120	185,000	172,000	25,000	197,000
Support Services - Pupil 210	1,321,000	1,229,000	-	1,229,000
Support Services - Instructional Staff 220	317,200	409,200	-	409,200
Pupil Transportation 270	17,500	17,500	-	17,500
Support Services - Central 280	154,300	167,300	-	167,300
Payments to Not for Profit Entities 44x	-	-	1,000,000	1,000,000
Total Appropriated	1,995,000	1,995,000	1,025,000	3,020,000
<i>Anticipated Ending Fund Balance June 30, 2026</i>				
Non-Spendable (Prepays, Inventory, & Deposits)	4,400	42,400	-	42,400
Unassigned	(17,500)	(40,700)	-	(40,700)
Total Fund Balance	\$ (13,100)	\$ 1,700	\$ -	\$ 1,700

Shared Services & Tuition Program Fund - Fund 270

Fund Balance, Revenues and Expenditures	2025-26 ADOPTED BUDGET	2025-26 AMENDMENT 1	AM2 ADJ	2025-26 AMENDMENT 2
<i>Fund Balance July 1, 2025</i>				
Non-Spendable (Prepays, Inventory, & Deposits)	\$ 9,500	\$ 2,600	\$ -	\$ 2,600
Committed	5,167,400	5,367,800	-	5,367,800
Total Fund Balance	5,176,900	5,370,400	-	5,370,400
<i>Operating Revenue</i>				
Revenue from Local & Other Sources	18,271,800	18,436,200	(1,042,400)	17,393,800
Revenue from State Sources	1,724,500	1,724,500	39,200	1,763,700
Revenue from Other Financing Sources	545,300	540,700	(2,300)	538,400
Total	20,541,600	20,701,400	(1,005,500)	19,695,900
Amount Available to Appropriate	25,718,500	26,071,800	(1,005,500)	25,066,300
<i>Fund Operation Expenditures</i>				
Basic Programs 110	5,130,500	5,552,200	(25,200)	5,527,000
Support Services - Pupil 210	41,400	41,400	-	41,400
Support Services - General Administration 230	335,200	354,700	(11,800)	342,900
Support Services School Administration 240	576,600	624,800	59,900	684,700
Support Services - Business 250	469,800	469,800	(8,600)	461,200
Support Services - Security 260	100,800	104,900	(3,900)	101,000
Support Services - Central 280	13,236,100	13,470,800	(232,100)	13,238,700
Debt Service Long Term 51X	332,100	332,100	14,200	346,300
Fund Modifications (Operating Transfers Out) 6XX	339,800	337,400	(1,100)	336,300
Contingency Expenditures	5,156,200	4,783,700	(796,900)	3,986,800
Total Appropriated	25,718,500	26,071,800	(1,005,500)	25,066,300
<i>Anticipated Ending Fund Balance June 30, 2026</i>				
Non-Spendable (Prepays, Inventory, & Deposits)	9,500	2,600	-	2,600
Committed	5,146,700	4,781,100	(796,900)	3,984,200
Total Fund Balance	\$ 5,156,200	\$ 4,783,700	\$ (796,900)	\$ 3,986,800

ONE Cooperative Service Fund - Fund 271

Fund Balance, Revenues and Expenditures	2025-26 ADOPTED BUDGET	2025-26 AMENDMENT 1	AM2 ADJ	2025-26 AMENDMENT 2
<i>Fund Balance July 1, 2025</i>				
Committed	\$ 14,026,600	\$ 13,889,800	\$ -	\$ 13,889,800
Total Fund Balance	14,026,600	13,889,800	-	13,889,800
<i>Operating Revenue</i>				
Revenue from Local & Other Sources	1,162,700	1,442,700	11,100	1,453,800
Incoming Transfers & Other Transactions	426,600	426,600	-	426,600
Total	1,589,300	1,869,300	11,100	1,880,400
Amount Available to Appropriate	15,615,900	15,759,100	11,100	15,770,200
<i>Fund Operation Expenditures</i>				
Support Services - Instructional Staff 220	600,000	601,700	38,300	640,000
Support Services - General Administration 230	5,000	5,000	-	5,000
Support Services - Central 280	520,800	791,300	295,000	1,086,300
Building Improvements 450	-	1,219,300	-	1,219,300
Debt Service Long Term 51X	113,100	113,100	-	113,100
Contingency Expenditures	14,377,000	13,028,700	(322,200)	12,706,500
Total Appropriated	15,615,900	15,759,100	11,100	15,770,200
<i>Anticipated Ending Fund Balance June 30, 2026</i>				
Committed	14,377,000	13,028,700	(322,200)	12,706,500
Total Fund Balance	\$ 14,377,000	\$ 13,028,700	\$ (322,200)	\$ 12,706,500

Medicaid Fund - Fund 273

Fund Balance, Revenues and Expenditures	2025-26 ADOPTED BUDGET	2025-26 AMENDMENT 1	AM2 ADJ	2025-26 AMENDMENT 2
<i>Fund Balance July 1, 2025</i>				
Non-Spendable (Prepays, Inventory, & Deposits)	\$ 1,200	\$ 600	\$ -	\$ 600
Committed	-	600	-	600
Total Fund Balance	1,200	1,200	-	1,200
<i>Operating Revenue</i>				
Revenue from Local & Other Sources	14,845,600	14,920,300	1,567,600	16,487,900
Revenue from State Sources	70,100	70,100	2,300	72,400
Revenue from Federal Sources	1,412,800	1,412,800	387,200	1,800,000
Total	16,328,500	16,403,200	1,957,100	18,360,300
Amount Available to Appropriate	16,329,700	16,404,400	1,957,100	18,361,500
<i>Fund Operation Expenditures</i>				
Operations & Maintenance 260	12,400	12,400	(4,300)	8,100
Support Services - Central 280	730,000	740,800	(19,700)	721,100
Payments to Other Public Schools 410	15,575,800	15,639,700	1,981,100	17,620,800
Debt Service Long Term 51X	10,300	10,300	-	10,300
Contingency Expenditures	1,200	1,200	-	1,200
Total Appropriated	16,329,700	16,404,400	1,957,100	18,361,500
<i>Anticipated Ending Fund Balance June 30, 2026</i>				
Non-Spendable (Prepays, Inventory, & Deposits)	1,200	600	-	600
Committed	-	600	-	600
Total Fund Balance	\$ 1,200	\$ 1,200	\$ -	\$ 1,200

HR/Finance Consortium - Fund 277

Fund Balance, Revenues and Expenditures	2025-26 ADOPTED BUDGET	2025-26 AMENDMENT 1	AM2 ADJ	2025-26 AMENDMENT 2
<i>Fund Balance July 1, 2025</i>				
Committed	\$ 770,500	\$ 838,200	\$ -	\$ 838,200
Total Fund Balance	770,500	838,200	-	838,200
<i>Operating Revenue</i>				
Revenue from Local & Other Sources	1,218,200	1,202,000	9,000	1,211,000
Revenue from State Sources	106,700	96,900	300	97,200
Incoming Transfers & Other Transactions	50,000	50,000	-	50,000
Total	1,374,900	1,348,900	9,300	1,358,200
Amount Available to Appropriate	2,145,400	2,187,100	9,300	2,196,400
<i>Fund Operation Expenditures</i>				
Board of Education 231	-	-	6,200	6,200
Operations & Maintenance 260	1,500	1,500	(100)	1,400
Support Services - Central 280	1,176,900	1,194,100	(25,000)	1,169,100
Transfer to GEF	127,000	127,000	-	127,000
Contingency Expenditures	840,000	864,500	28,200	892,700
Total Appropriated	2,145,400	2,187,100	9,300	2,196,400
<i>Anticipated Ending Fund Balance June 30, 2026</i>				
Committed	840,000	864,500	28,200	892,700
Total Fund Balance	\$ 840,000	\$ 864,500	\$ 28,200	\$ 892,700

School Activities Fund - Fund 290

Fund Balance, Revenues and Expenditures	2025-26 ADOPTED BUDGET	2025-26 AMENDMENT 1	AM2 ADJ	2025-26 AMENDMENT 2
<i>Fund Balance July 1, 2025</i>				
Committed	\$ 257,400	\$ 268,600	\$ -	\$ 268,600
Total Fund Balance	257,400	268,600	-	268,600
<i>Operating Revenue</i>				
Revenue from Local & Other Sources	180,000	180,000	-	180,000
Total	180,000	180,000	-	180,000
Amount Available to Appropriate	437,400	448,600	-	448,600
<i>Fund Operation Expenditures</i>				
Other School Activity Expenditures 296	180,000	180,000	-	180,000
Contingency Expenditures	257,400	268,600	-	268,600
Total Appropriated	437,400	448,600	-	448,600
<i>Anticipated Ending Fund Balance June 30, 2026</i>				
Committed	257,400	268,600	-	268,600
Total Fund Balance	\$ 257,400	\$ 268,600	\$ -	\$ 268,600

Debt Service Fund – 2016 Refunding Bonds - Fund 311

Fund Balance, Revenues and Expenditures	2025-26 ADOPTED BUDGET	2025-26 AMENDMENT 1	AM2 ADJ	2025-26 AMENDMENT 2
<i>Fund Balance July 1, 2025</i>				
Restricted	\$ 8,793,100	\$ 8,843,000	\$ -	\$ 8,843,000
<i>Operating Revenue</i>				
Revenue from Local & Other Sources	269,500	269,500	90,500	360,000
Incoming Transfers & Other Transactions	3,300,000	3,300,000	-	3,300,000
Total	3,569,500	3,569,500	90,500	3,660,000
Amount Available to Appropriate	12,362,600	12,412,500	90,500	12,503,000
<i>Fund Operation Expenditures</i>				
Debt Service Long Term 51X	2,463,700	2,463,700	-	2,463,700
Contingency Expenditures	9,898,900	9,948,800	90,500	10,039,300
Total Appropriated	12,362,600	12,412,500	90,500	12,503,000
<i>Anticipated Ending Fund Balance June 30, 2026</i>				
Restricted	9,898,900	9,948,800	90,500	10,039,300
Total Fund Balance	\$ 9,898,900	\$ 9,948,800	\$ 90,500	\$ 10,039,300

Debt Service Fund – QSCB Defeasement Fund - Fund 313

Fund Balance, Revenues and Expenditures	2025-26 ADOPTED BUDGET	2025-26 AMENDMENT 1	AM2 ADJ	2025-26 AMENDMENT 2
<i>Fund Balance July 1, 2025</i>				
Restricted	\$ 1,215,200	\$ 1,214,400	\$ -	\$ 1,214,400
<i>Operating Revenue</i>				
Incoming Transfers & Other Transactions	34,700	34,700	(15,700)	19,000
Total	34,700	34,700	(15,700)	19,000
Amount Available to Appropriate	1,249,900	1,249,100	(15,700)	1,233,400
<i>Fund Operation Expenditures</i>				
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	477,400	476,600	(15,700)	460,900
Total Appropriated	1,249,900	1,249,100	(15,700)	1,233,400
<i>Anticipated Ending Fund Balance June 30, 2026</i>				
Restricted	477,400	476,600	(15,700)	460,900
Total Fund Balance	\$ 477,400	\$ 476,600	\$ (15,700)	\$ 460,900

Debt Service Fund – QSCB Construction Reserve Fund - Fund 314

Fund Balance, Revenues and Expenditures	2025-26 ADOPTED BUDGET	2025-26 AMENDMENT 1	AM2 ADJ	2025-26 AMENDMENT 2
<i>Fund Balance July 1, 2025</i>				
Restricted	\$ 12,258,600	\$ 12,943,200	\$ -	\$ 12,943,200
<i>Operating Revenue</i>				
Revenue from Local & Other Sources	25,000	25,000	15,000	40,000
Revenue from Federal Sources	762,700	762,700	-	762,700
Incoming Transfers & Other Transactions	770,000	770,000	-	770,000
Total	1,557,700	1,557,700	15,000	1,572,700
Amount Available to Appropriate	13,816,300	14,500,900	15,000	14,515,900
<i>Fund Operation Expenditures</i>				
Debt Service Long Term 51X	927,500	927,500	-	927,500
Contingency Expenditures	12,888,800	13,573,400	15,000	13,588,400
Total Appropriated	13,816,300	14,500,900	15,000	14,515,900
<i>Anticipated Ending Fund Balance June 30, 2026</i>				
Restricted	12,888,800	13,573,400	15,000	13,588,400
Total Fund Balance	\$ 12,888,800	\$ 13,573,400	\$ 15,000	\$ 13,588,400

CFE Campus Renovations Capital Projects Fund - Fund 404

Fund Balance, Revenues and Expenditures	2025-26 ADOPTED BUDGET	2025-26 AMENDMENT 1	AM2 ADJ	2025-26 AMENDMENT 2
<i>Fund Balance July 1, 2025</i>				
Non-Spendable (Prepays, Inventory, & Deposits)	\$ 39,000	\$ 18,700	\$ -	\$ 18,700
Committed	13,409,900	23,622,400	-	23,622,400
Total Fund Balance	13,448,900	23,641,100	-	23,641,100
<i>Operating Revenue</i>				
Revenue from Local & Other Sources	562,000	562,000	178,000	740,000
Incoming Transfers & Other Transactions	6,700,000	8,400,000	1,700,000	10,100,000
Total	7,262,000	8,962,000	1,878,000	10,840,000
Amount Available to Appropriate	20,710,900	32,603,100	1,878,000	34,481,100
<i>Fund Operation Expenditures</i>				
Operation & Maintenance 260	470,800	470,800	-	470,800
Support Services - Central 280	1,555,200	1,616,800	8,700	1,625,500
Facilities Acquisitions 450	10,704,400	11,125,900	4,151,200	15,277,100
Contingency Expenditures	7,980,500	19,389,600	(2,281,900)	17,107,700
Total Appropriated	20,710,900	32,603,100	1,878,000	34,481,100
<i>Anticipated Ending Fund Balance June 30, 2026</i>				
Non-Spendable (Prepays, Inventory, & Deposits)	39,000	18,700	-	18,700
Committed	7,941,500	19,370,900	(2,281,900)	17,089,000
Total Fund Balance	\$ 7,980,500	\$ 19,389,600	\$ (2,281,900)	\$ 17,107,700

Administration Building Renovations Capital Projects Fund - Fund 406

Fund Balance, Revenues and Expenditures	2025-26 ADOPTED BUDGET	2025-26 AMENDMENT 1	AM2 ADJ	2025-26 AMENDMENT 2
<i>Fund Balance July 1, 2025</i>				
Non-Spendable (Prepays, Inventory, & Deposits)	\$ 68,300	\$ 32,700	\$ -	\$ 32,700
Committed	13,089,400	14,674,000	-	14,674,000
Total Fund Balance	13,157,700	14,706,700	-	14,706,700
<i>Operating Revenue</i>				
Revenue from Local & Other Sources	361,100	361,100	178,900	540,000
Incoming Transfers & Other Transactions	400,000	400,000	-	400,000
Total	761,100	761,100	178,900	940,000
Amount Available to Appropriate	13,918,800	15,467,800	178,900	15,646,700
<i>Fund Operation Expenditures</i>				
Support Services - Central 280	1,642,200	1,737,200	4,200	1,741,400
Facilities Improvements 45x	1,715,900	2,565,400	232,000	2,797,400
Contingency Expenditures	10,560,700	11,165,200	(57,300)	11,107,900
Total Appropriated	13,918,800	15,467,800	178,900	15,646,700
<i>Anticipated Ending Fund Balance June 30, 2026</i>				
Non-Spendable (Prepays, Inventory, & Deposits)	68,300	32,700	-	32,700
Committed	10,492,400	11,132,500	(57,300)	11,075,200
Total Fund Balance	\$ 10,560,700	\$ 11,165,200	\$ (57,300)	\$ 11,107,900

Production Print Enterprise Fund - Fund 710

Net Position, Revenues and Expenses	2025-26 ADOPTED BUDGET	2025-26 AMENDMENT 1	AM2 ADJ	2025-26 AMENDMENT 2
<i>Net Position July 1, 2025</i>				
Net Investments in Capital Assets	\$ 56,900	\$ 93,800	\$ -	\$ 93,800
Restricted Net OPEB Asset	-	95,300	-	95,300
Unrestricted Net Position	(954,400)	(886,800)	-	(886,800)
Net Position	(897,500)	(697,700)	-	(697,700)
<i>Operating Revenue</i>				
Revenue from Local & Other Sources	997,800	997,800	(145,000)	852,800
Revenue from State Sources	62,600	62,600	(6,400)	56,200
Total	1,060,400	1,060,400	(151,400)	909,000
Amount Available to Appropriate	162,900	362,700	(151,400)	211,300
<i>Fund Operation Expenses</i>				
Support Services - Business 250	912,100	912,100	(19,500)	892,600
Operations & Maintenance 260	88,000	88,000	(34,000)	54,000
Support Services - Central 280	17,000	17,000	(7,000)	10,000
Depreciation 711	39,600	39,600	(1,600)	38,000
Total Appropriated	1,056,700	1,056,700	(62,100)	994,600
<i>Net Position June 30, 2026</i>				
Net Investments in Capital Assets	56,900	93,800	-	93,800
Restricted Net OPEB Asset	-	95,300	-	95,300
Unrestricted Net Position	(950,700)	(883,100)	(89,300)	(972,400)
Net Position	\$ (893,800)	\$ (694,000)	\$ (89,300)	\$ (783,300)

Risk Related Activity Fund - Fund 810

Net Position, Revenues and Expenses	2025-26 ADOPTED BUDGET	2025-26 AMENDMENT 1	AM2 ADJ	2025-26 AMENDMENT 2
Net Position July 1, 2025	\$ 2,978,400	\$ 2,942,900	\$ -	\$ 2,942,900
<i>Operating Revenue</i>				
Revenue from Local Sources	167,100	167,100	32,900	200,000
Incoming Transfers & Other Transactions	10,671,500	10,656,100	(898,800)	9,757,300
Total	<u>10,838,600</u>	<u>10,823,200</u>	<u>(865,900)</u>	<u>9,957,300</u>
Amount Available to Appropriate	13,817,000	13,766,100	(865,900)	12,900,200
<i>Fund Operation Expenses</i>				
Support Services - Business 250	7,500	8,700	(500)	8,200
Operations & Maintenance 260	343,300	336,700	(13,400)	323,300
Support Services - Central 280	10,365,700	10,366,900	(879,800)	9,487,100
Contingency Expenditures	3,100,500	3,053,800	27,800	3,081,600
Total Appropriated	<u>13,817,000</u>	<u>13,766,100</u>	<u>(865,900)</u>	<u>12,900,200</u>
<i>Ending Net Position June 30, 2026</i>				
CFR – Professional Liability	1,240,000	1,280,000	-	1,280,000
CFR – Cyber Liability	1,278,400	1,278,400	-	1,278,400
Contingency Reserve - P/C Settlements	50,000	50,000	-	50,000
Retained Earnings	532,100	445,400	27,800	473,200
Net Position	<u>\$ 3,100,500</u>	<u>\$ 3,053,800</u>	<u>\$ 27,800</u>	<u>\$ 3,081,600</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.