RECOMMENDED RESOLUTION
Fiscal Year 2025-26
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 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

General Education Fund - Fund 100	2025-26 ADOPTED BUDGET	2025-26 AMENDMENT 1	2025-26 AMENDMENT 2	AM3 ADJ	2025-26 AMENDMENT 3
Fund Balance July 1, 2025					
Non-Spendable (Prepaids, Inventory, & Deposits)	$55,300	$66,400	$66,400	$0	$66,400
Assigned	7,780,000	9,796,000	9,796,000	0	9,796,000
Unassigned	4,226,800	4,713,600	4,713,600	0	4,713,600
Total Fund Balance	12,062,100	14,576,000	14,576,000	0	14,576,000
Operating Revenue					
Revenue from Local & Other Sources	19,485,000	19,833,300	20,336,700	24,500	20,361,200
Revenue from State Sources	6,958,800	7,096,400	7,617,100	(41,900)	7,575,200
Incoming Transfers & Other Transactions	726,000	723,600	722,500	(300)	722,200
Total	27,169,800	27,653,300	28,676,300	(17,700)	28,658,600
Amount Available to Appropriate	39,231,900	42,229,300	43,252,300	(17,700)	43,234,600
Fund Operation Expenditures					
Support Services - Pupil 210	262,800	626,800	635,300	(140,300)	495,000
Support Services - Instructional Staff 220	9,184,900	9,184,300	9,087,600	(478,100)	8,609,500
Support Services - General Administration 230	1,954,500	1,964,700	1,941,000	(181,500)	1,759,500
Support Services - Business 250	1,541,900	1,628,300	1,621,800	(143,100)	1,478,700
Operations & Maintenance 260	729,900	734,600	720,300	1,141,400	1,861,700
Pupil Transportation 270	208,800	208,800	200,500	(33,100)	167,400
Support Services - Central 280	9,536,100	9,766,600	9,659,200	(1,126,800)	8,532,400
Support Services - Other 290	1,313,100	1,375,800	1,368,200	(312,100)	1,056,100
Building Improvement Services 450	704,300	756,000	756,300	(691,100)	65,200
Debt Service Long-Term 51X	268,300	268,300	189,500	(3,500)	186,000
Fund Modifications (Operating Transfers Out) 6XX	638,400	1,638,400	1,638,400	0	1,638,400
Contingency Expenditures	12,888,900	14,076,700	15,434,200	1,950,500	17,384,700
Total Appropriated	39,231,900	42,229,300	43,252,300	(17,700)	43,234,600
Anticipated Ending Fund Balance June 30, 2026					
Non-Spendable (Prepaids, Inventory, & Deposits)	55,300	66,400	66,400	0	66,400
Assigned	8,882,100	8,882,100	11,233,100	2,156,500	13,389,600
Unassigned	3,951,500	5,128,200	4,134,700	(206,000)	3,928,700
Total Fund Balance	$12,888,900	$14,076,700	$15,434,200	$1,950,500	$17,384,700

General Education Fund Grants & Funded Projects - Fund 105

General Education Grants & Funded Projects - Fund 105	2025-26 ADOPTED BUDGET	2025-26 AMENDMENT 1	2025-26 AMENDMENT 2	AM3 ADJ	2025-26 AMENDMENT 3
Fund Balance July 1, 2025					
Non-Spendable (Prepaids, Inventory, & Deposits)	$87,600	$7,800	$7,800	$0	$7,800
Unassigned	(239,500)	(326,900)	(326,900)	0	(326,900)
Total Fund Balance	(151,900)	(319,100)	(319,100)	0	(319,100)
Operating Revenue					
Revenue from Local & Other Sources	2,240,000	2,510,000	2,800,000	(99,400)	2,700,600
Revenue from State Sources	86,400,000	120,600,000	128,600,000	(6,449,600)	122,150,400
Revenue from Federal Sources	6,200,000	4,700,000	5,546,000	80,200	5,626,200
Amount Available to Appropriate	94,840,000	127,810,000	136,946,000	(6,468,800)	130,477,200
Fund Operation Expenditures					
Basic Programs 110	172,600	60,000	23,400	47,000	70,400
Added Needs 120	147,400	100,000	101,000	20,200	121,200
Support Services - Pupil 210	1,787,200	1,055,500	1,342,000	(456,400)	885,600
Support Services - Instructional Staff 220	8,980,200	10,741,000	14,199,000	(2,203,700)	11,995,300
Support Services - General Administration 230	70,000	70,000	70,000	(65,500)	4,500
Support Services - Business 250	151,500	215,100	145,300	(21,200)	124,100
Operations & Maintenance 260	117,300	170,200	170,200	0	170,200
Pupil Transportation Services 270	2,361,600	2,650,100	2,828,000	18,900	2,846,900
Support Services - Central 280	865,000	1,628,400	3,415,000	(816,900)	2,598,100
Support Services - Other 290	11,900	100	10,000	(1,400)	8,600
Community Services Direction 310	370,700	90,500	90,500	132,300	222,800
Community Activities 330	685,500	558,500	558,500	0	558,500
Welfare Activities 360	43,900	43,900	60,700	5,200	65,900
Payments to Other Public Schools 410	56,767,800	75,230,900	76,104,800	(276,200)	75,828,600
Payments to Not for Profit Entities 440	21,703,400	34,800,100	37,240,700	(2,784,400)	34,456,300
Fund Modifications (Operating Transfers Out) 6XX	603,400	395,700	586,900	(66,700)	520,200
Total Appropriated	94,840,000	127,810,000	136,946,000	(6,468,800)	130,477,200
Anticipated Ending Fund Balance June 30, 2026					
Non-Spendable (Prepaids, Inventory, & Deposits)	87,600	7,800	7,800	0	7,800
Unassigned	(239,500)	(326,900)	(326,900)	0	(326,900)
Total Fund Balance	($151,900)	($319,100)	($319,100)	$0	($319,100)

Special Education Fund - Fund 200

Special Education Fund - Fund 200	2025-26 ADOPTED BUDGET	2025-26 AMENDMENT 1	2025-26 AMENDMENT 2	AM3 ADJ	2025-26 AMENDMENT 3
Fund Balance July 1, 2025					
Non-Spendable (Prepaids, Inventory, & Deposits)	$41,800	$39,200	$39,200	$0	$39,200
Restricted (SE Center Program Facility Renovation)	20,000,000	21,500,000	21,500,000	0	21,500,000
Restricted Special Education	1,155,900	6,901,300	6,901,300	0	6,901,300
Total Fund Balance	21,197,700	28,440,500	28,440,500	0	28,440,500
Operating Revenue					
Revenue from Local & Other Sources	199,640,300	201,042,500	201,042,500	(25,700)	201,016,800
Revenue from State Sources	9,466,400	9,103,700	9,431,500	569,200	10,000,700
Incoming Transfers & Other Transactions	250,000	250,000	250,000	40,000	290,000
Total	209,356,700	210,396,200	210,724,000	583,500	211,307,500
Amount Available to Appropriate	230,554,400	238,836,700	239,164,500	583,500	239,748,000
Fund Operation Expenditures					
Added Needs 120	1,500,000	1,500,000	1,500,000	(920,000)	580,000
Support Services - Pupil 210	11,805,900	11,952,200	11,887,600	(630,200)	11,257,400
Support Services - Instructional Staff 220	3,489,300	3,497,300	3,468,000	(380,700)	3,087,300
Support Services - General Administration 230	969,900	971,300	958,300	(86,800)	871,500
Support Services - Business 250	1,472,800	1,516,100	1,509,900	(19,200)	1,490,700
Operations & Maintenance 260	502,500	504,700	534,900	(42,500)	492,400
Pupil Transportation 270	71,400	71,400	68,400	(11,600)	56,800
Support Services - Central 280	4,955,700	5,037,200	4,955,600	(245,800)	4,709,800
Support Services - Other 290	389,400	392,200	393,200	2,300	395,500
Payments to Other Public Schools 410	183,872,500	190,365,000	190,784,100	2,796,400	193,580,500
Building Improv Srvs 45x	0	0	556,800	3,147,000	3,703,800
Debt Service Long Term 51X	216,100	216,100	283,000	(11,700)	271,300
Fund Modifications (Operating Transfers Out) 6XX	115,100	115,100	115,100	0	115,100
Contingency Expenditures	21,193,800	22,698,100	22,149,600	(3,013,700)	19,135,900
Total Appropriated	230,554,400	238,836,700	239,164,500	583,500	239,748,000
Anticipated Ending Fund Balance June 30, 2026					
Non-Spendable (Prepaids, Inventory, & Deposits)	41,800	39,200	39,200	0	39,200
Restricted (SE Center Program Facility Renovation)	20,000,000	21,500,000	20,943,200	(3,147,000)	17,796,200
Restricted Special Education	1,152,000	1,158,900	1,167,200	133,300	1,300,500
Total Fund Balance	$21,193,800	$22,698,100	$22,149,600	($3,013,700)	$19,135,900

Special Education Grants & Funded Projects - Fund 205

Special Education Grants & Funded Projects - Fund 205	2025-26 ADOPTED BUDGET	2025-26 AMENDMENT 1	2025-26 AMENDMENT 2	AM3 ADJ	2025-26 AMENDMENT 3
Fund Balance July 1, 2025					
Non-Spendable (Prepaids, Inventory, & Deposits)	$30,000	$7,200	$7,200	$0	$7,200
Unassigned	(206,500)	(7,300)	(7,300)	0	(7,300)
Total Fund Balance	(176,500)	(100)	(100)	0	(100)
Operating Revenue					
Revenue from State Sources	2,700,000	2,600,000	2,605,000	0	2,605,000
Revenue from Federal Sources	57,455,000	55,530,000	55,430,000	(617,700)	54,812,300
Amount Available to Appropriate	60,155,000	58,130,000	58,035,000	(617,700)	57,417,300
Fund Operation Expenditures					
Special Education - 120	0	0	170,300	(4,400)	165,900
Support Services - Pupil 210	4,770,000	4,832,000	4,751,400	(10,600)	4,740,800
Support Services - Instructional Staff 220	622,000	514,600	420,000	(5,000)	415,000
Support Services - Central 280	835,000	796,000	752,000	(22,000)	730,000
Community Activities 330	0	31,000	31,000	(600)	30,400
Community Services - Non-Public Schools Pupil 370	2,842,000	2,670,400	2,650,200	0	2,650,200
Payments to Other Public Schools 410	50,756,000	48,956,000	48,900,000	(570,000)	48,330,000
Fund Modifications (Operating Transfers Out) 6XX	330,000	330,000	360,100	(5,100)	355,000
Total Appropriated	60,155,000	58,130,000	58,035,000	(617,700)	57,417,300
Anticipated Ending Fund Balance June 30, 2026					
Non-Spendable (Prepaids, Inventory, & Deposits)	30,000	7,200	7,200	0	7,200
Unassigned	(206,500)	(7,300)	(7,300)	0	(7,300)
Total Fund Balance	($176,500)	($100)	($100)	$0	($100)

Career Focused Education Fund - Fund 600

Career Focused Education Fund - Fund 600	2025-26 ADOPTED BUDGET	2025-26 AMENDMENT 1	2025-26 AMENDMENT 2	AM3 ADJ	2025-26 AMENDMENT 3
Fund Balance July 1, 2025					
Non-Spendable (Prepaids, Inventory, & Deposits)	$29,100	$43,000	$43,000	$0	$43,000
Restricted Career Focused Education	4,862,300	8,495,600	8,495,600	0	8,495,600
Total Fund Balance	4,891,400	8,538,600	8,538,600	0	8,538,600
Operating Revenue					
Revenue from Local & Other Sources	49,493,800	49,830,200	50,180,000	(69,900)	50,110,100
Revenue from State Sources	6,269,800	6,321,200	6,560,900	50,900	6,611,800
Incoming Transfers & Other Transactions	43,000	1,038,000	1,038,000	0	1,038,000
Total	55,806,600	57,189,400	57,778,900	(19,000)	57,759,900
Amount Available to Appropriate	60,698,000	65,728,000	66,317,500	(19,000)	66,298,500
Fund Operation Expenditures					
Added Needs 120	17,847,600	17,669,500	17,494,600	(621,100)	16,873,500
Support Services - Pupil 210	2,570,800	2,580,700	2,458,700	(157,300)	2,301,400
Support Services - Instructional Staff 220	4,047,200	4,073,700	4,001,600	(571,000)	3,430,600
Support Services - General Administration 230	1,263,700	1,260,700	1,250,300	(196,700)	1,053,600
Support Services School Administration 240	2,869,200	2,849,700	2,765,800	(167,400)	2,598,400
Support Services - Business 250	1,752,200	1,659,600	1,650,900	(84,000)	1,566,900
Operations & Maintenance 260	5,400,500	5,365,100	5,332,100	99,100	5,431,200
Pupil Transportation 270	151,000	151,000	150,500	(41,500)	109,000
Support Services - Central 280	6,472,100	6,352,400	6,153,000	(430,700)	5,722,300
Support Services - Other 290	218,400	218,400	214,400	(20,200)	194,200
Payments to Other Public Schools 410	3,088,000	3,088,000	3,088,000	0	3,088,000
Debt Service Long Term 51X	247,100	247,100	244,900	0	244,900
Fund Modifications (Operating Transfers Out) 6XX	10,123,100	11,823,100	13,523,100	1,400,000	14,923,100
Contingency Expenditures	4,647,100	8,389,000	7,989,600	771,800	8,761,400
Total Appropriated	60,698,000	65,728,000	66,317,500	(19,000)	66,298,500
Anticipated Ending Fund Balance June 30, 2026					
Non-Spendable (Prepaids, Inventory, & Deposits)	29,100	43,000	43,000	0	43,000
Restricted Career Focused Education	4,618,000	8,346,000	7,946,600	771,800	8,718,400
Total Fund Balance	$4,647,100	$8,389,000	$7,989,600	$771,800	$8,761,400

Career Focused Education Grants & Funded Projects - Fund 605

Career Focused Education Grants & Funded Projects - Fund 605	2025-26 ADOPTED BUDGET	2025-26 AMENDMENT 1	2025-26 AMENDMENT 2	AM3 ADJ	2025-26 AMENDMENT 3
Fund Balance July 1, 2025					
Non-Spendable (Prepaids, Inventory, & Deposits)	$4,400	$42,400	$42,400	$0	$42,400
Unassigned	(17,500)	(40,700)	(40,700)	0	(40,700)
Total Fund Balance	(13,100)	1,700	1,700	0	1,700
Operating Revenue					
Revenue from Local & Other Sources	110,000	110,000	110,000	69,800	179,800
Revenue from State Sources	35,000	35,000	1,060,000	(11,600)	1,048,400
Revenue from Federal Sources	1,850,000	1,850,000	1,850,000	(7,000)	1,843,000
Amount Available to Appropriate	1,995,000	1,995,000	3,020,000	51,200	3,071,200
Fund Operation Expenditures					
Added Needs 120	185,000	172,000	197,000	61,500	258,500
Support Services - Pupil 210	1,321,000	1,229,000	1,229,000	38,200	1,267,200
Support Services - Instructional Staff 220	317,200	409,200	409,200	(59,300)	349,900
Support Services - School Administration 240	0	0	0	100	100
Pupil Transportation 270	17,500	17,500	17,500	3,000	20,500
Support Services - Central 280	154,300	167,300	167,300	7,700	175,000
Payments to Not for Profit Entities 44x	0	0	1,000,000	0	1,000,000
Total Appropriated	1,995,000	1,995,000	3,020,000	51,200	3,071,200
Anticipated Ending Fund Balance June 30, 2026					
Non-Spendable (Prepaids, Inventory, & Deposits)	4,400	42,400	42,400	0	42,400
Unassigned	(17,500)	(40,700)	(40,700)	0	(40,700)
Total Fund Balance	($13,100)	$1,700	$1,700	$0	$1,700

Shared Services & Tuition Program Fund - Fund 270

Shared Services & Tuition Program Fund - Fund 270	2025-26 ADOPTED BUDGET	2025-26 AMENDMENT 1	2025-26 AMENDMENT 2	AM3 ADJ	2025-26 AMENDMENT 3
Fund Balance July 1, 2025					
Non-Spendable (Prepaids, Inventory, & Deposits)	$9,500	$2,600	$2,600	$0	$2,600
Committed	5,167,400	5,367,800	5,367,800	0	5,367,800
Total Fund Balance	5,176,900	5,370,400	5,370,400	0	5,370,400
Operating Revenue					
Revenue from Local & Other Sources	18,271,800	18,436,200	17,393,800	546,300	17,940,100
Revenue from State Sources	1,724,500	1,724,500	1,763,700	(76,800)	1,686,900
Revenue from Other Financing Sources	545,300	540,700	538,400	(700)	537,700
Total	20,541,600	20,701,400	19,695,900	468,800	20,164,700
Amount Available to Appropriate	25,718,500	26,071,800	25,066,300	468,800	25,535,100
Fund Operation Expenditures					
Basic Programs 110	5,130,500	5,552,200	5,527,000	360,700	5,887,700
Support Services - Pupil 210	41,400	41,400	41,400	4,600	46,000
Support Services - General Administration 230	335,200	354,700	342,900	(11,100)	331,800
Support Services School Administration 240	576,600	624,800	684,700	(104,400)	580,300
Support Services - Business 250	469,800	469,800	461,200	20,900	482,100
Support Services - Security 260	100,800	104,900	101,000	0	101,000
Support Services - Central 280	13,236,100	13,470,800	13,238,700	(482,300)	12,756,400
Debt Service Long Term 51X	332,100	332,100	346,300	0	346,300
Fund Modifications (Operating Transfers Out) 6XX	339,800	337,400	336,300	(300)	336,000
Contingency Expenditures	5,156,200	4,783,700	3,986,800	680,700	4,667,500
Total Appropriated	25,718,500	26,071,800	25,066,300	468,800	25,535,100
Anticipated Ending Fund Balance June 30, 2026					
Non-Spendable (Prepaids, Inventory, & Deposits)	9,500	2,600	2,600	0	2,600
Committed	5,146,700	4,781,100	3,984,200	680,700	4,664,900
Total Fund Balance	$5,156,200	$4,783,700	$3,986,800	$680,700	$4,667,500

ONE Cooperative Service Fund - Fund 271

ONE Cooperative Service Fund - Fund 271	2025-26 ADOPTED BUDGET	2025-26 AMENDMENT 1	2025-26 AMENDMENT 2	AM3 ADJ	2025-26 AMENDMENT 3
Fund Balance July 1, 2025					
Committed	$14,026,600	$13,889,800	$13,889,800	$0	$13,889,800
Total Fund Balance	14,026,600	13,889,800	13,889,800	0	13,889,800
Operating Revenue					
Revenue from Local & Other Sources	1,162,700	1,442,700	1,453,800	285,300	1,739,100
Incoming Transfers & Other Transactions	426,600	426,600	426,600	0	426,600
Total	1,589,300	1,869,300	1,880,400	285,300	2,165,700
Amount Available to Appropriate	15,615,900	15,759,100	15,770,200	285,300	16,055,500
Fund Operation Expenditures					
Support Services - Instructional Staff 220	600,000	601,700	640,000	(169,000)	471,000
Support Services - General Administration 230	5,000	5,000	5,000	(5,000)	0
Support Services - Central 280	520,800	791,300	1,086,300	(200,300)	886,000
Building Improvements 450	0	1,219,300	1,219,300	0	1,219,300
Debt Service Long Term 51X	113,100	113,100	113,100	20,100	133,200
Contingency Expenditures	14,377,000	13,028,700	12,706,500	639,500	13,346,000
Total Appropriated	15,615,900	15,759,100	15,770,200	285,300	16,055,500
Anticipated Ending Fund Balance June 30, 2026					
Committed	14,377,000	13,028,700	12,706,500	639,500	13,346,000
Total Fund Balance	$14,377,000	$13,028,700	$12,706,500	$639,500	$13,346,000

Medicaid Fund - Fund 273

Medicaid Fund - Fund 273	2025-26 ADOPTED BUDGET	2025-26 AMENDMENT 1	2025-26 AMENDMENT 2	AM3 ADJ	2025-26 AMENDMENT 3
Fund Balance July 1, 2025					
Non-Spendable (Prepaids, Inventory, & Deposits)	$1,200	$600	$600	$0	$600
Committed	0	600	600	0	600
Total Fund Balance	1,200	1,200	1,200	0	1,200
Operating Revenue					
Revenue from Local & Other Sources	14,845,600	14,920,300	16,487,900	2,684,600	19,172,500
Revenue from State Sources	70,100	70,100	72,400	(3,600)	68,800
Revenue from Federal Sources	1,412,800	1,412,800	1,800,000	192,000	1,992,000
Total	16,328,500	16,403,200	18,360,300	2,873,000	21,233,300
Amount Available to Appropriate	16,329,700	16,404,400	18,361,500	2,873,000	21,234,500
Fund Operation Expenditures					
Operations & Maintenance 260	12,400	12,400	8,100	900	9,000
Support Services - Central 280	730,000	740,800	721,100	(12,500)	708,600
Payments to Other Public Schools 410	15,575,800	15,639,700	17,620,800	2,884,600	20,505,400
Debt Service Long Term 51X	10,300	10,300	10,300	0	10,300
Contingency Expenditures	1,200	1,200	1,200	0	1,200
Total Appropriated	16,329,700	16,404,400	18,361,500	2,873,000	21,234,500
Anticipated Ending Fund Balance June 30, 2026					
Non-Spendable (Prepaids, Inventory, & Deposits)	1,200	600	600	0	600
Committed	0	600	600	0	600
Total Fund Balance	$1,200	$1,200	$1,200	$0	$1,200

HR/Finance Consortium - Fund 277

HR/Finance Consortium - Fund 277	2025-26 ADOPTED BUDGET	2025-26 AMENDMENT 1	2025-26 AMENDMENT 2	AM3 ADJ	2025-26 AMENDMENT 3
Fund Balance July 1, 2025					
Committed	$770,500	$838,200	$838,200	$0	$838,200
Total Fund Balance	770,500	838,200	838,200	0	838,200
Operating Revenue					
Revenue from Local & Other Sources	1,218,200	1,202,000	1,211,000	0	1,211,000
Revenue from State Sources	106,700	96,900	97,200	(2,600)	94,600
Incoming Transfers & Other Transactions	50,000	50,000	50,000	0	50,000
Total	1,374,900	1,348,900	1,358,200	(2,600)	1,355,600
Amount Available to Appropriate	2,145,400	2,187,100	2,196,400	(2,600)	2,193,800
Fund Operation Expenditures					
Board of Education 231	0	0	6,200	0	6,200
Operations & Maintenance 260	1,500	1,500	1,400	0	1,400
Support Services - Central 280	1,176,900	1,194,100	1,169,100	(152,700)	1,016,400
Transfer to GEF	127,000	127,000	127,000	0	127,000
Contingency Expenditures	840,000	864,500	892,700	150,100	1,042,800
Total Appropriated	2,145,400	2,187,100	2,196,400	(2,600)	2,193,800
Anticipated Ending Fund Balance June 30, 2026					
Committed	840,000	864,500	892,700	150,100	1,042,800
Total Fund Balance	$840,000	$864,500	$892,700	$150,100	$1,042,800

School Activities Fund - Fund 290

School Activities Fund - Fund 290	2025-26 ADOPTED BUDGET	2025-26 AMENDMENT 1	2025-26 AMENDMENT 2	AM3 ADJ	2025-26 AMENDMENT 3
Fund Balance July 1, 2025					
Committed	$257,400	$268,600	$268,600	$0	$268,600
Total Fund Balance	257,400	268,600	268,600	0	268,600
Operating Revenue					
Revenue from Local & Other Sources	180,000	180,000	180,000	0	180,000
Total	180,000	180,000	180,000	0	180,000
Amount Available to Appropriate	437,400	448,600	448,600	0	448,600
Fund Operation Expenditures					
Other School Activity Expenditures 296	180,000	180,000	180,000	0	180,000
Contingency Expenditures	257,400	268,600	268,600	0	268,600
Total Appropriated	437,400	448,600	448,600	0	448,600
Anticipated Ending Fund Balance June 30, 2026					
Committed	257,400	268,600	268,600	0	268,600
Total Fund Balance	$257,400	$268,600	$268,600	$0	$268,600

Debt Service Fund – 2016 Refunding Bonds - Fund 310

Debt Service Fund – 2026 Refunding Bonds - Fund 310	2025-26 ADOPTED BUDGET	2025-26 AMENDMENT 1	2025-26 AMENDMENT 2	AM3 ADJ	2025-26 AMENDMENT 3
Fund Balance July 1, 2025					
Restricted	$0	$0	$0	$0	$0
Operating Revenue					
Revenue from Other Financing Sources - Proceeds from Refinancing Debt	0	0	0	20,779,600	20,779,600
Operating Transfer in - DSF 311	0	0	0	10,475,200	10,475,200
Total	0	0	0	31,254,800	31,254,800
Amount Available to Appropriate	0	0	0	31,254,800	31,254,800
Fund Operation Expenditures					
Debt Service Long Term 51X	0	0	0	20,780,600	20,780,600
Contingency Expenditures	0	0	0	10,474,200	10,474,200
Total Appropriated	0	0	0	31,254,800	31,254,800
Anticipated Ending Fund Balance June 30, 2026					
Restricted	0	0	0	10,474,200	10,474,200
Total Fund Balance	$0	$0	$0	$10,474,200	$10,474,200

Debt Service Fund – 2016 Refunding Bonds - Fund 311

Debt Service Fund – 2016 Refunding Bonds - Fund 311	2025-26 ADOPTED BUDGET	2025-26 AMENDMENT 1	2025-26 AMENDMENT 2	AM3 ADJ	2025-26 AMENDMENT 3
Fund Balance July 1, 2025					
Restricted	$8,793,100	$8,843,000	$8,843,000	$0	$8,843,000
Operating Revenue					
Revenue from Local & Other Sources	269,500	269,500	360,000	50,000	410,000
Incoming Transfers & Other Transactions	3,300,000	3,300,000	3,300,000	0	3,300,000
Total	3,569,500	3,569,500	3,660,000	50,000	3,710,000
Amount Available to Appropriate	12,362,600	12,412,500	12,503,000	50,000	12,553,000
Fund Operation Expenditures					
Debt Service Long Term 51X	2,463,700	2,463,700	2,463,700	10,089,300	12,553,000
Contingency Expenditures	9,898,900	9,948,800	10,039,300	(10,039,300)	0
Total Appropriated	12,362,600	12,412,500	12,503,000	50,000	12,553,000
Anticipated Ending Fund Balance June 30, 2026					
Restricted	9,898,900	9,948,800	10,039,300	(10,039,300)	0
Total Fund Balance	$9,898,900	$9,948,800	$10,039,300	($10,039,300)	$0

Debt Service Fund – QSCB Defeasement Fund - Fund 313

Debt Service Fund – QSCB Defeasement Fund - Fund 313	2025-26 ADOPTED BUDGET	2025-26 AMENDMENT 1	2025-26 AMENDMENT 2	AM3 ADJ	2025-26 AMENDMENT 3
Fund Balance July 1, 2025					
Restricted	$1,215,200	$1,214,400	$1,214,400	$0	$1,214,400
Operating Revenue					
Incoming Transfers & Other Transactions	34,700	34,700	19,000	0	19,000
Total	34,700	34,700	19,000	0	19,000
Amount Available to Appropriate	1,249,900	1,249,100	1,233,400	0	1,233,400
Fund Operation Expenditures					
Debt Service Long Term 51X	2,500	2,500	2,500	0	2,500
Fund Modifications (Operating Transfers Out) 6XX	770,000	770,000	770,000	0	770,000
Contingency Expenditures	477,400	476,600	460,900	0	460,900
Total Appropriated	1,249,900	1,249,100	1,233,400	0	1,233,400
Anticipated Ending Fund Balance June 30, 2026					
Restricted	477,400	476,600	460,900	0	460,900
Total Fund Balance	$477,400	$476,600	$460,900	$0	$460,900

Debt Service Fund – QSCB Construction Reserve Fund - Fund 314

Debt Service Fund – QSCB Construction Reserve Fund - Fund 314	2025-26 ADOPTED BUDGET	2025-26 AMENDMENT 1	2025-26 AMENDMENT 2	AM3 ADJ	2025-26 AMENDMENT 3
Fund Balance July 1, 2025					
Restricted	$12,258,600	$12,943,200	$12,943,200	$0	$12,943,200
Operating Revenue					
Revenue from Local & Other Sources	25,000	25,000	40,000	0	40,000
Revenue from Federal Sources	762,700	762,700	762,700	(5,800)	756,900
Incoming Transfers & Other Transactions	770,000	770,000	770,000	0	770,000
Total	1,557,700	1,557,700	1,572,700	(5,800)	1,566,900
Amount Available to Appropriate	13,816,300	14,500,900	14,515,900	(5,800)	14,510,100
Fund Operation Expenditures					
Debt Service Long Term 51X	927,500	927,500	927,500	0	927,500
Contingency Expenditures	12,888,800	13,573,400	13,588,400	(5,800)	13,582,600
Total Appropriated	13,816,300	14,500,900	14,515,900	(5,800)	14,510,100
Anticipated Ending Fund Balance June 30, 2026					
Restricted	12,888,800	13,573,400	13,588,400	(5,800)	13,582,600
Total Fund Balance	$12,888,800	$13,573,400	$13,588,400	($5,800)	$13,582,600

CFE Campus Renovations Capital Projects Fund - Fund 404

CFE Campus Renovations Capital Projects Fund - Fund 404	2025-26 ADOPTED BUDGET	2025-26 AMENDMENT 1	2025-26 AMENDMENT 2	AM3 ADJ	2025-26 AMENDMENT 3
Fund Balance July 1, 2025					
Non-Spendable (Prepaids, Inventory, & Deposits)	$39,000	$18,700	$18,700	$0	$18,700
Committed	13,409,900	23,622,400	23,622,400	0	23,622,400
Total Fund Balance	13,448,900	23,641,100	23,641,100	0	23,641,100
Operating Revenue					
Revenue from Local & Other Sources	562,000	562,000	740,000	0	740,000
Incoming Transfers & Other Transactions	6,700,000	8,400,000	10,100,000	1,400,000	11,500,000
Total	7,262,000	8,962,000	10,840,000	1,400,000	12,240,000
Amount Available to Appropriate	20,710,900	32,603,100	34,481,100	1,400,000	35,881,100
Fund Operation Expenditures					
Operation & Maintenance 260	470,800	470,800	470,800	(221,300)	249,500
Support Services - Central 280	1,555,200	1,616,800	1,625,500	(486,000)	1,139,500
Facilities Acquisitions 450	10,704,400	11,125,900	15,277,100	(318,000)	14,959,100
Contingency Expenditures	7,980,500	19,389,600	17,107,700	2,425,300	19,533,000
Total Appropriated	20,710,900	32,603,100	34,481,100	1,400,000	35,881,100
Anticipated Ending Fund Balance June 30, 2026					
Non-Spendable (Prepaids, Inventory, & Deposits)	39,000	18,700	18,700	0	18,700
Committed	7,941,500	19,370,900	17,089,000	2,425,300	19,514,300
Total Fund Balance	$7,980,500	$19,389,600	$17,107,700	$2,425,300	$19,533,000

Administration Building Renovations Capital Projects Fund - Fund 406

Administration Building Renovations Capital Projects Fund - Fund 406	2025-26 ADOPTED BUDGET	2025-26 AMENDMENT 1	2025-26 AMENDMENT 2	AM3 ADJ	2025-26 AMENDMENT 3
Fund Balance July 1, 2025					
Non-Spendable (Prepaids, Inventory, & Deposits)	$68,300	$32,700	$32,700	$0	$32,700
Committed	13,089,400	14,674,000	14,674,000	0	14,674,000
Total Fund Balance	13,157,700	14,706,700	14,706,700	0	14,706,700
Operating Revenue					
Revenue from Local & Other Sources	361,100	361,100	540,000	(31,000)	509,000
Incoming Transfers & Other Transactions	400,000	400,000	400,000	0	400,000
Total	761,100	761,100	940,000	(31,000)	909,000
Amount Available to Appropriate	13,918,800	15,467,800	15,646,700	(31,000)	15,615,700
Fund Operation Expenditures					
Support Services - Central 280	1,642,200	1,737,200	1,741,400	(1,300)	1,740,100
Facilities Improvements 45x	1,715,900	2,565,400	2,797,400	(135,400)	2,662,000
Contingency Expenditures	10,560,700	11,165,200	11,107,900	105,700	11,213,600
Total Appropriated	13,918,800	15,467,800	15,646,700	(31,000)	15,615,700
Anticipated Ending Fund Balance June 30, 2026					
Non-Spendable (Prepaids, Inventory, & Deposits)	68,300	32,700	32,700	0	32,700
Committed	10,492,400	11,132,500	11,075,200	105,700	11,180,900
Total Fund Balance	$10,560,700	$11,165,200	$11,107,900	$105,700	$11,213,600

Production Print Enterprise Fund - Fund 710

Production Print Enterprise Fund - Fund 710	2025-26 ADOPTED BUDGET	2025-26 AMENDMENT 1	2025-26 AMENDMENT 2	AM3 ADJ	2025-26 AMENDMENT 3
Net Position July 1, 2025					
Net Investments in Capital Assets	$56,900	$93,800	$93,800	$0	$93,800
Restricted Net OPEB Asset	0	95,300	95,300	0	95,300
Unrestricted Net Position	(954,400)	(886,800)	(886,800)	0	(886,800)
Net Position	(897,500)	(697,700)	(697,700)	0	(697,700)
Operating Revenue					
Revenue from Local & Other Sources	997,800	997,800	852,800	(56,500)	796,300
Revenue from State Sources	62,600	62,600	56,200	(2,800)	53,400
Total	1,060,400	1,060,400	909,000	(59,300)	849,700
Amount Available to Appropriate	162,900	362,700	211,300	(59,300)	152,000
Fund Operation Expenditures					
Support Services - Business 250	912,100	912,100	892,600	(59,900)	832,700
Operations & Maintenance 260	88,000	88,000	54,000	(6,000)	48,000
Support Services - Central 280	17,000	17,000	10,000	(8,000)	2,000
Depreciation 711	39,600	39,600	38,000	0	38,000
Total Appropriated	1,056,700	1,056,700	994,600	(73,900)	920,700
Net Position June 30, 2026					
Net Investments in Capital Assets	56,900	93,800	93,800	0	93,800
Restricted Net OPEB Asset	0	95,300	95,300	0	95,300
Unrestricted Net Position	(950,700)	(883,100)	(972,400)	14,600	(957,800)
Net Position	($893,800)	($694,000)	($783,300)	$14,600	($768,700)

Risk Related Activity Fund - Fund 810

Risk Related Activity Fund - Fund 810	2025-26 ADOPTED BUDGET	2025-26 AMENDMENT 1	2025-26 AMENDMENT 2	AM3 ADJ	2025-26 AMENDMENT 3
Net Position July 1, 2025	$2,978,400	$2,942,900	$2,942,900	$0	$2,942,900
Operating Revenue					
Revenue from Local Sources	167,100	167,100	200,000	(7,500)	192,500
Incoming Transfers & Other Transactions	10,671,500	10,656,100	9,757,300	267,700	10,025,000
Total	10,838,600	10,823,200	9,957,300	260,200	10,217,500
Amount Available to Appropriate	13,817,000	13,766,100	12,900,200	260,200	13,160,400
Fund Operation Expenditures					
Support Services - Business 250	7,500	8,700	8,200	0	8,200
Operations & Maintenance 260	343,300	336,700	323,300	0	323,300
Support Services - Central 280	10,365,700	10,366,900	9,487,100	129,000	9,616,100
Contingency Expenditures	3,100,500	3,053,800	3,081,600	131,200	3,212,800
Total Appropriated	13,817,000	13,766,100	12,900,200	260,200	13,160,400
Ending Net Position June 30, 2026					
Reserve - Health Insurance	0	0	0	120,800	120,800
Reserve – Professional Liability	1,240,000	1,280,000	1,280,000	0	1,280,000
Reserve – Cyber Liability	1,278,400	1,278,400	1,278,400	0	1,278,400
Reserve - P/C Settlements	50,000	50,000	50,000	0	50,000
Retained Earnings	532,100	445,400	473,200	10,400	483,600
Net Position	$3,100,500	$3,053,800	$3,081,600	$131,200	$3,212,800

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.