

AMENDMENT TO 2018-2019 GENERAL APPROPRIATIONS BUDGET ACT

(Recommended by: Assistant Superintendent for Business Services and Finance Manager)

MOVED:

THAT: The total revenues and unappropriated fund balance estimated to be available for appropriations in the General Fund of the Birmingham Public Schools for the fiscal year 2018-2019 be amended as follows:

	Original Budget 6/26/18	Amended Budget 3/19/19	Recommended Amendments
Revenues:			
Local	\$ 55,276,853	\$ 57,420,663	\$ 2,143,810
State	60,525,834	59,666,739	(859,095)
Federal & Intermediate	3,893,968	4,326,648	432,680
Total Revenue	119,696,655	121,414,050	1,717,395
Transfers:			
To Athletics Fund	(1,385,053)	(1,414,536)	(29,483)
From Capital Equipment Fund	-	600,000	600,000
From Autistic Center Program Special Revenue Fund (covers indirect costs)	401,370	529,294	127,924
Total Other Sources (Uses)	(983,683)	(285,242)	698,441
Total Revenue and Other Sources (Uses)	118,712,972	121,128,808	2,415,836
Fund Balance:			
Fund Balance at 6/30/18	10,546,891	11,179,661	632,770
Assigned Fund Balance	-	-	-
Fund Balance Available to Appropriate	10,546,891	11,179,661	632,770
Total Available to Appropriate	\$ 129,259,863	\$ 132,308,469	\$ 3,048,606

(continued)

AMENDMENT TO 2018-2019 GENERAL APPROPRIATIONS BUDGET ACT

(continued)

BE IT FURTHER MOVED, THAT

The General Fund appropriations for the fiscal year 2018-2019 be amended as follows:

	<u>Original Budget 6/26/18</u>	<u>Amended Budget 3/19/19</u>	<u>Recommended Amendments</u>
Expenditures:			
Instruction			
Basic Programs	\$ 61,388,256	\$ 60,964,614	\$ (423,641)
Added Needs	13,945,427	14,059,255	113,828
Continuing Education	108,661	111,956	3,295
Total - Instruction	<u>75,442,344</u>	<u>75,135,825</u>	<u>(306,519)</u>
Support Services			
Pupil	7,676,640	8,270,641	594,001
Instructional Staff	8,579,806	8,753,952	174,145
General Administration	1,581,867	1,562,602	(19,265)
School Administration	7,862,529	7,702,021	(160,508)
Business	16,754,136	17,046,678	292,542
Central	3,359,114	3,243,112	(116,003)
Community Service	1,610,902	1,433,940	(176,962)
Total - Support Services	<u>47,424,994</u>	<u>48,012,946</u>	<u>587,952</u>
 Total General Operating Fund	 <u>\$ 122,867,339</u>	 <u>\$ 123,148,771</u>	 <u>\$ 281,432</u>

NOTE: These recommended amendments will result in a projected unassigned fund equity of \$ 9,159,698 for June 30, 2019

	<u>Original Budget 6/26/18</u>	<u>Amended Budget 3/19/19</u>	<u>Recommended Amendments</u>
Beginning Available Fund Balance	\$ 10,546,891	\$ 11,179,661	\$ 632,770
Current Year Operations	<u>(4,154,367)</u>	<u>(2,019,963)</u>	<u>2,134,404</u>
Unassigned Fund Balance, June 30, 2019	6,392,524	9,159,698	2,767,174
Assigned Fund Balance	<u>-</u>	<u>-</u>	<u>-</u>
Ending Fund Balance, June 30, 2019	<u>\$ 6,392,524</u>	<u>\$ 9,159,698</u>	<u>\$ 2,767,174</u>

(continued)

AMENDMENT TO 2018-2019 GENERAL APPROPRIATIONS BUDGET ACT

(continued)

EXPLANATION OF GENERAL FUND BUDGET ADJUSTMENTS:

REVENUES:

Local		
	Revise property taxable values	\$ 1,121,055
	Revise interest income to anticipated levels	115,000
	Revise tuition program revenue	58,918
	Revise to reflect no award this year for First Lego Foundation grant and reduced Cable Board grant	(45,303)
	Revise miscellaneous income to anticipated levels for one-time revenues	924,317
	Revise facility rental revenue and recreation program revenue to anticipated annual levels	<u>(30,177)</u>
	Total Local sources	\$ 2,143,810
State		
	Revised to reflect net decrease in foundation allowance	(16,218)
	Adjust for Early Literacy - 35a(5),35a(6), and 104d grant revenues	108,604
	Adjust 147c MPSERS UAAL Rate Stabilization for net reduction primarily for one-time deposit in the prior year	(953,934)
	Adjust 147a MPSERS Cost Offset	326,517
	Adjust 31a At Risk grant revenues to actual	20,418
	Adjust for other categoricals and other State revenues	(2,694)
	Adjust for decrease in Prior Year Adjustments	<u>(341,789)</u>
	Total State sources	(859,095)
Federal & Intermediate		
	Adjust Medicaid reimbursement and PA-18 proceeds	328,545
	Adjust for indirect costs	30,135
	Adjust vocational education transportation and bus driver safety reimbursement	74,000
	Total Federal & Intermediate sources	<u>432,680</u>
	Total increase (decrease) in revenues	1,717,395

(continued)

AMENDMENT TO 2018-2019 GENERAL APPROPRIATIONS BUDGET ACT

(continued)

OTHER FINANCING SOURCES (USES):

Increase transfer from Autistic Center Program Special Revenue Fund based on amended Autistic Center budget (the transfer covers the program's indirect costs)	\$ 27,924	
Add additional transfer from Autistic Center Program Special Revenue Fund balance to assist in Special Education costs	100,000	
Add one-time transfer from Capital Equipment Fund	600,000	
Increase Athletic Fund transfer as result of increased costs	<u>(29,483)</u>	
Total increase/(decrease) in financing sources/uses		<u>\$ 698,441</u>
Total increase in revenues after transfers to and from other funds		2,415,836
FUND BALANCE AVAILABLE TO APPROPRIATE:		
Adjust to reflect audited, non-reserved or non-designated fund balance at 6/30/18. Total fund equity increased by \$632,770 in 2017-2018 fiscal year to \$11,179,661	<u>632,770</u>	
Total fund balance available to appropriate		<u>632,770</u>
INCREASE (DECREASE) IN TOTAL AVAILABLE TO APPROPRIATE		<u>\$ 3,048,606</u>

EXPENDITURES:

Basic Programs

Increase salaries for adjustment of actual staff assignments, contract amounts, step and level increases	\$ 360,437	
Reallocate benefits based on revised salaries, revision of original calculation based on anticipated cost of current health insurance enrollments, actual retirement rates and 147c costs	(544,363)	
Increase in purchased services primarily for substitute teachers	86,141	
Decrease to supply budget for reduction of annual textbook purchases	(325,777)	
Decrease in capital outlay and other costs	<u>(79)</u>	
		\$ (423,641)

Added Needs

Increase salaries for adjustment of actual staff assignments, contract amounts, step and level increases	164,925	
Reallocate benefits based on revised salaries, revision of original calculation based on anticipated cost of current health insurance enrollments, actual retirement rates and 147c costs	70,859	
Reallocation of purchased services for At Risk grant	(166,415)	
Reallocation of supplies, materials and miscellaneous capital outlay as a result of CFE grant allocations	<u>44,459</u>	
		113,828

(continued)

AMENDMENT TO 2018-2019 GENERAL APPROPRIATIONS BUDGET ACT
 (continued)

Continuing Education

Increase salaries for adjustment of actual staff assignments, contract amounts, step and level increases	\$ 4,412	
Reallocate benefits based on revised salaries, revision of original calculation based on anticipated cost of current health insurance enrollments, actual retirement rates and 147c costs	(84)	
Decrease in supplies, materials and other expenses as a result of the Adult Education grant allocations	<u>(1,032)</u>	\$ 3,295

Pupil

Increase salaries for adjustment of actual staff assignments, contract amounts, step and level increases	378,096	
Reallocate benefits based on revised salaries, revision of original calculation based on anticipated cost of current health insurance enrollments, actual retirement rates and 147c costs	212,828	
Reallocation to purchased services and supplies, materials and other expenses	<u>3,077</u>	594,001

Instructional Staff

Increase salaries for adjustment of actual staff assignments, contract amounts, step and level increases	133,313	
Reallocate benefits based on revised salaries, revision of original calculation based on anticipated cost of current health insurance enrollments, actual retirement rates and 147c costs	33,944	
Decrease in purchased services to other functional categories	(48,847)	
Increase in supplies and materials from other functional categories	9,317	
Increase in capital outlay costs for cable grant expenditures	<u>46,419</u>	174,145

General Administration

Increase salaries for adjustment of actual staff assignments, contract amounts, step and level increases. Includes increase in costs for Interim Superintendent	29,270	
Reallocate benefits based on revised salaries, revision of original calculation based on anticipated cost of current health insurance enrollments, actual retirement rates and 147c costs	(1,217)	
Decrease purchased services for Strategic Planning costs not expected to occur this fiscal year	(24,698)	
Decrease in Strategic Planning costs not expected to occur this fiscal year and reallocation of supplies, materials and other costs to other functional areas	<u>(22,620)</u>	(19,265)

(continued)

AMENDMENT TO 2018-2019 GENERAL APPROPRIATIONS BUDGET ACT
(continued)

School Administration

Decrease salaries for adjustment of actual staff assignments, contract amounts, step and level increases	(84,372)	
Reallocate benefits based on revised salaries, revision of original calculation based on anticipated cost of current health insurance enrollments, actual retirement rates and 147c costs	(83,738)	
Adjustment to supplies, materials and other costs from other functional categories	<u>7,602</u>	
		\$ (160,508)

Business

Decrease salaries for adjustment of actual staff assignments, contract amounts, step and level increases primarily for reduction in 1/2 Payroll Coordinator position	(89,517)	
Reallocate benefits based on revised salaries, revision of original calculation based on anticipated cost of current health insurance enrollments, actual retirement rates and 147c costs	(99,315)	
Adjustment in utilites to reflect increased anticipated costs for water, sewage, gas and electricity	208,624	
Increase in purchased services for current year contracts with Durham School Services	263,256	
Adjustments to other costs primarily for tax abatement charges	<u>9,495</u>	
		292,542

Central

Decrease salaries for adjustment of actual staff assignments, contract amounts, step and level increases primarily for Interim Director of Communications and Family Engagement as well as a reduction in 1/2 Benefits Coordinator	(114,263)	
Reallocate benefits based on revised salaries, revision of original calculation based on anticipated cost of current health insurance enrollments, actual retirement rates and 147c costs	(72,491)	
Increase purchased services for increase in technology costs	70,604	
Adjustment to other costs primarily from other functional areas	<u>148</u>	
		(116,003)

(continued)

AMENDMENT TO 2018-2019 GENERAL APPROPRIATIONS BUDGET ACT
(continued)

Community Education

Decrease salaries for adjustment of salaries for actual staff assignments, contract amounts, step and level increases primarily for Community Service positions now covered under the Community Service fund	\$ (86,763)
Reallocate benefits based on revised salaries, revision of original calculation based on anticipated cost of current health insurance enrollments, actual retirement rates and 147c costs	(89,949)
Adjustment to supplies, materials and other costs from community education activities	<u>(250)</u>
	<u>\$ (176,962)</u>
Total increase (decrease) in expenditures	<u>\$ 281,432</u>
Total net increase (decrease) in fund equity	<u>\$ 2,767,174</u>

(continued)

AMENDMENT TO 2018-2019 GENERAL APPROPRIATIONS BUDGET ACT

(continued)

BE IT FURTHER MOVED, THAT:

The total funds estimated to be available for appropriations in the Cash Flow Stabilization Fund of the Birmingham Public Schools for the fiscal year 2018-2019 be amended as follows:

	<u>Original Budget</u>	<u>Amended Budget 3/19/19</u>	<u>Recommended Amendments</u>
Revenues: Local	\$ 90,000	\$ 100,000	\$ 10,000
Fund Balance at 6/30/18	<u>7,230,704</u>	<u>7,236,827</u>	<u>6,123</u>
Total Available to Appropriate	<u>\$ 7,320,704</u>	<u>\$ 7,336,827</u>	<u>\$ 16,123</u>

BE IT FURTHER MOVED, THAT:

The Cash Flow Stabilization Fund appropriations be amended as follows:

	<u>Original Budget</u>	<u>Amended Budget 3/19/19</u>	<u>Recommended Amendments</u>
Expenditures:			
Total Appropriated	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Projected committed fund equity at 6/30/19	<u>\$ 7,320,704</u>	<u>\$ 7,336,827</u>	<u>\$ 16,123</u>

EXPLANATION:

REVENUE: Adjust to reflect increase in anticipated interest revenue			\$ 10,000
FUND BALANCE: Adjust to reflect audited fund balance at 6/30/18			<u>6,123</u>
TOTAL INCREASE (DECREASE) IN AVAILABLE TO APPROPRIATE			<u>\$ 16,123</u>
Total increase (decrease) in projected committed fund equity at 6/30/19			<u>\$ 16,123</u>

(continued)

AMENDMENT TO 2018-2019 GENERAL APPROPRIATIONS BUDGET ACT

(continued)

BE IT FURTHER MOVED, THAT:

The total funds estimated to be available for appropriations in the Federal Programs Fund of the Birmingham Public Schools for the fiscal year 2018-2019 be amended as follows:

	<u>Original Budget</u>	<u>Amended Budget 3/19/19</u>	<u>Recommended Amendments</u>
Revenues: Federal	\$ 2,587,187	\$ 2,509,324	\$ (77,863)
Fund Balance at 6/30/18	<u>-</u>	<u>-</u>	<u>-</u>
Total Available to Appropriate	<u>\$ 2,587,187</u>	<u>\$ 2,509,324</u>	<u>\$ (77,863)</u>

BE IT FURTHER MOVED, THAT:

The Federal Programs Fund appropriations be amended as follows:

	<u>Original Budget</u>	<u>Amended Budget 3/19/19</u>	<u>Recommended Amendments</u>
Expenditures	<u>\$ 2,587,187</u>	<u>\$ 2,509,324</u>	<u>\$ (77,863)</u>
Total Appropriated	<u>\$ 2,587,187</u>	<u>\$ 2,509,324</u>	<u>\$ (77,863)</u>
Projected restricted fund equity at 6/30/19	<u>-</u>	<u>-</u>	<u>-</u>

EXPLANATION:

REVENUE: Adjusted to reflect known federal grants and awards			<u>\$ (77,863)</u>
TOTAL INCREASE (DECREASE) IN AVAILABLE TO APPROPRIATE			<u>\$ (77,863)</u>
EXPENDITURES: Revise expenditures to match known federal funding			<u>\$ (77,863)</u>
Total increase (decrease) in projected restricted fund equity at 6/30/19			<u>\$ -</u>

(continued)

AMENDMENT TO 2018-2019 GENERAL APPROPRIATIONS BUDGET ACT

(continued)

BE IT FURTHER MOVED, THAT:

The total revenues estimated to be available for appropriations in the Athletics Fund of the Birmingham Public Schools for the fiscal year 2018-2019 be amended as follows:

	<u>Original Budget</u>	<u>Amended Budget 3/19/19</u>	<u>Recommended Amendments</u>
Revenues: Local	\$ 598,500	\$ 598,500	\$ -
Other Financing Sources (Uses):			
Transfer from General Fund	1,385,053	1,414,536	29,483
Fund Balance at 6/30/18	<u>-</u>	<u>-</u>	<u>-</u>
Total Available to Appropriate	<u>\$ 1,983,553</u>	<u>\$ 2,013,036</u>	<u>\$ 29,483</u>

BE IT FURTHER MOVED, THAT:

The Athletics Fund appropriations be amended as follows:

	<u>Original Budget</u>	<u>Amended Budget 3/19/19</u>	<u>Recommended Amendments</u>
Expenditures:			
Salaries	\$ 770,875	\$ 804,076	\$ 33,201
Fringe Benefits	329,692	329,160	(532)
Purchased Services	712,617	709,202	(3,415)
Supplies	133,677	131,807	(1,870)
Other	<u>36,691</u>	<u>38,791</u>	<u>2,100</u>
Total Appropriated	<u>\$ 1,983,553</u>	<u>\$ 2,013,036</u>	<u>\$ 29,483</u>
Projected assigned fund equity at 6/30/19	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

EXPLANATION:

REVENUES:

Local source revenue for gate receipts	\$ -
Transfer from General Fund	<u>29,483</u>

Total increase (decrease) in revenues 29,483

TOTAL INCREASE (DECREASE) IN AVAILABLE TO APPROPRIATE \$ 29,483

EXPENDITURES:

Adjust to reflect actual costs	<u>\$ 29,483</u>
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Total increase (decrease) in expenditures \$ 29,483

(continued)

AMENDMENT TO 2018-2019 GENERAL APPROPRIATIONS BUDGET ACT

(continued)

BE IT FURTHER MOVED, THAT:

The total revenues estimated to be available for appropriations in the Autistic Center Program Special Revenue Fund of the Birmingham Public Schools for the fiscal year 2018-2019 be amended as follows:

	<u>Original Budget</u>	<u>Amended Budget 3/19/19</u>	<u>Recommended Amendments</u>
Revenues:			
Local	\$ 4,526,643	\$ 4,293,065	\$ (233,578)
State	1,747,989	1,820,398	72,409
	<u>6,274,632</u>	<u>6,113,463</u>	<u>(161,169)</u>
Other Financing Sources (Uses):			
Transfer to the General Fund (covers indirect costs)	(401,370)	(529,294)	(127,924)
Fund Balance at 6/30/18	<u>2,048,691</u>	<u>2,638,751</u>	<u>590,060</u>
Total Available to Appropriate	<u>\$ 7,921,953</u>	<u>\$ 8,222,920</u>	<u>\$ 300,967</u>

BE IT FURTHER MOVED, THAT:

The Autistic Center Program Special Revenue Fund appropriations be amended as follows:

	<u>Original Budget</u>	<u>Amended Budget 3/19/19</u>	<u>Recommended Amendments</u>
Expenditures:			
Salaries	\$ 3,104,208	\$ 2,957,989	\$ (146,219)
Employee benefits	1,875,734	1,845,231	(30,503)
Purchased services	447,899	447,899	-
Supplies	48,000	48,000	-
Capital outlay	25,921	20,800	(5,121)
Other	<u>371,500</u>	<u>364,250</u>	<u>(7,250)</u>
Total Appropriated	<u>\$ 5,873,262</u>	<u>\$ 5,684,169</u>	<u>\$ (189,093)</u>
Projected restricted fund equity at 6/30/19	<u>\$ 2,048,691</u>	<u>\$ 2,538,751</u>	<u>\$ 490,060</u>

EXPLANATION:

REVENUES: Adjust to reflect actual State Aid and Tuition to be received	\$ (161,169)
OTHER FINANCING SOURCES (USES): Adjust to reflect projected amount to transfer for indirect cost:	(127,924)
FUND BALANCE: Adjust to reflect audited fund balance at 6/30/18	<u>590,060</u>
TOTAL INCREASE (DECREASE) IN AVAILABLE TO APPROPRIATE	<u>\$ 300,967</u>
EXPENDITURES: Adjust to reflect current staffing schedule and projected expenditures	<u>\$ (189,093)</u>
Total increase (decrease) in projected restricted fund equity at 6/30/19	<u>\$ 490,060</u>

(continued)

AMENDMENT TO 2018-2019 GENERAL APPROPRIATIONS BUDGET ACT

(continued)

BE IT FURTHER MOVED, THAT:

The total funds estimated to be available for appropriations in the High School Stadium Special Revenue Fund of the Birmingham Public Schools for the fiscal year 2018-2019 be amended as follows:

	<u>Original Budget</u>	<u>Amended Budget 3/19/19</u>	<u>Recommended Amendments</u>
Revenues: Local	\$ 126,025	\$ 122,144	\$ (3,881)
Fund Balance at 6/30/18	<u>803,604</u>	<u>819,004</u>	<u>15,400</u>
Total Available to Appropriate	<u>\$ 929,629</u>	<u>\$ 941,148</u>	<u>\$ 11,519</u>

BE IT FURTHER MOVED, THAT:

The High School Stadium Special Revenue Fund appropriations be amended as follows:

	<u>Original Budget</u>	<u>Amended Budget 3/19/19</u>	<u>Recommended Amendments</u>
Expenditures:			
Management	\$ 12,550	\$ 13,715	\$ 1,165
Operating Expenditures	850	850	-
Supplies	-	-	-
Capital Outlay	<u>-</u>	<u>-</u>	<u>-</u>
Total Appropriated	<u>\$ 13,400</u>	<u>\$ 14,565</u>	<u>\$ 1,165</u>
Projected assigned fund equity at 6/30/19	<u>\$ 916,229</u>	<u>\$ 926,583</u>	<u>\$ 10,354</u>

EXPLANATION:

REVENUES: Increase in projected program revenues \$ (3,881)

FUND BALANCE: Adjust to reflect audited fund balance at 6/30/18 \$ 15,400

TOTAL INCREASE (DECREASE) IN AVAILABLE TO APPROPRIATE \$ 11,519

EXPENDITURES: Decrease in projected program expenditures \$ 1,165

Total increase (decrease) in projected assigned fund equity at 6/30/19 \$ 10,354

(continued)

AMENDMENT TO 2018-2019 GENERAL APPROPRIATIONS BUDGET ACT

(continued)

BE IT FURTHER MOVED, THAT:

The total revenues estimated to be available for appropriations in the Cafeteria Special Revenue Fund of the Birmingham Public Schools for the fiscal year 2018-2019 be amended as follows:

	<u>Original Budget</u>	<u>Amended Budget 3/19/19</u>	<u>Recommended Amendments</u>
Available to Appropriate:			
Revenues:			
Local	\$ 1,663,161	\$ 1,663,126	\$ (35)
State	56,939	56,939	-
Federal	<u>260,770</u>	<u>260,770</u>	-
Total Revenue	1,980,870	1,980,835	(35)
Fund Balance at 6/30/18	<u>130,372</u>	<u>185,611</u>	<u>55,239</u>
Total Available to Appropriate	<u>\$ 2,111,242</u>	<u>\$ 2,166,446</u>	<u>\$ 55,204</u>

BE IT FURTHER MOVED, THAT:

The Cafeteria Special Revenue Fund appropriations be amended as follows:

	<u>Original Budget</u>	<u>Amended Budget 3/19/19</u>	<u>Recommended Amendments</u>
Expenditures:			
Salaries	\$ 14,775	\$ 14,775	\$ -
Benefits	5,028	5,028	-
Contract Services	969,575	969,575	-
Food/Supplies/Other	818,608	812,759	(5,849)
Capital Outlay	25,000	44,573	19,573
Other	<u>55,200</u>	<u>55,200</u>	-
Total Appropriated	<u>\$ 1,888,186</u>	<u>\$ 1,901,910</u>	<u>\$ 13,724</u>
NOTE:			
Projected restricted fund equity at 6/30/19	<u>\$ 223,056</u>	<u>\$ 264,536</u>	<u>\$ 41,480</u>

EXPLANATION:

REVENUES:

Local: Adjust to reflect projected food sales		<u>\$ (35)</u>
Total increase (decrease) in revenues		(35)

FUND BALANCE: Adjust to reflect audited fund balance at 6/30/18 55,239

TOTAL INCREASE (DECREASE) IN AVAILABLE TO APPROPRIATE \$ 55,204

EXPENDITURES:

 Adjust to reflect actual contracted services & food/supplies \$ 13,724

Total increase (decrease) in projected restricted fund equity at 6/30/19 \$ 41,480

(continued)

AMENDMENT TO 2018-2019 GENERAL APPROPRIATIONS BUDGET ACT

(continued)

BE IT FURTHER MOVED, THAT:

The total funds estimated to be available for appropriations in the Wee Care Special Revenue Fund of the Birmingham Public Schools for the fiscal year 2018-2019 be amended as follows:

	<u>Original Budget</u>	<u>Amended Budget 3/19/19</u>	<u>Recommended Amendments</u>
Revenues: Local - Wee Care Fees	\$ 408,950	\$ 408,950	\$ -
Fund Balance at 6/30/18	<u>5,326</u>	<u>-</u>	<u>(5,326)</u>
Total Available to Appropriate	<u>\$ 414,276</u>	<u>\$ 408,950</u>	<u>\$ (5,326)</u>

BE IT FURTHER MOVED, THAT:

The Wee Care Special Revenue Fund appropriations be amended as follows:

	<u>Original Budget</u>	<u>Amended Budget 3/19/19</u>	<u>Recommended Amendments</u>
Expenditures:			
Salaries	\$ 241,269	\$ 239,269	\$ (2,000)
Fringe Benefits	141,955	131,302	(10,653)
Purchased Services	1,064	1,264	200
Supplies	3,636	4,636	1,000
Capital Outlay	-	-	-
Administrative and Indirect Costs	<u>15,700</u>	<u>16,500</u>	<u>800</u>
Total Appropriated	<u>\$ 403,624</u>	<u>\$ 392,971</u>	<u>\$ (10,653)</u>

NOTE:

Projected assigned fund equity at 6/30/19	<u>\$ 10,653</u>	<u>\$ 15,979</u>	<u>\$ 5,326</u>
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EXPLANATION:

FUND BALANCE: Adjust to reflect audited fund balance at 6/30/18 \$ (5,326)

TOTAL INCREASE (DECREASE) IN AVAILABLE TO APPROPRIATE \$ (5,326)

EXPENDITURES: Adjust to reflect actual program expenditures \$ (10,653)

Total increase (decrease) in projected assigned fund equity at 6/30/19 \$ 5,326

(continued)

AMENDMENT TO 2018-2019 GENERAL APPROPRIATIONS BUDGET ACT

(continued)

BE IT FURTHER MOVED, THAT:

The total funds estimated to be available for appropriations in the Early Childhood Center Special Revenue Fund of the Birmingham Public Schools for the fiscal year 2018-2019 be amended as follows:

	<u>Original Budget</u>	<u>Amended Budget 3/19/19</u>	<u>Recommended Amendments</u>
Revenues: Local	\$ 1,272,563	\$ 1,327,887	\$ 55,324
Fund Balance at 6/30/18	<u>960,415</u>	<u>1,025,117</u>	<u>64,701</u>
Total Available to Appropriate	<u>\$ 2,232,978</u>	<u>\$ 2,353,004</u>	<u>\$ 120,026</u>

BE IT FURTHER MOVED, THAT:

The Early Childhood Center Special Revenue Fund appropriations be amended as follows:

	<u>Original Budget</u>	<u>Amended Budget 3/19/19</u>	<u>Recommended Amendments</u>
Expenditures:			
Salaries	\$ 776,206	\$ 763,029	\$ (13,177)
Fringe Benefits	384,377	362,306	(22,071)
Purchased Services	88,722	93,022	4,300
Supplies	25,800	25,800	-
Capital Outlay	35,000	20,100	(14,900)
Other	<u>66,600</u>	<u>66,600</u>	<u>-</u>
Total Appropriated	<u>\$ 1,376,705</u>	<u>\$ 1,330,857</u>	<u>\$ (45,848)</u>
Projected assigned fund equity at 6/30/19	<u>\$ 856,273</u>	<u>\$ 1,022,146</u>	<u>\$ 165,873</u>

EXPLANATION:

REVENUE: Increase in projected program income	\$ 55,324
FUND BALANCE: Adjust to reflect audited fund balance at 6/30/18	<u>\$ 64,701</u>
TOTAL INCREASE (DECREASE) IN AVAILABLE TO APPROPRIATE	<u>\$ 120,026</u>
EXPENDITURES: Adjust to reflect actual program expenditures	<u>\$ (45,848)</u>
Total increase (decrease) in projected assigned fund equity at 6/30/19	<u>\$ 165,873</u>

(continued)

AMENDMENT TO 2018-2019 GENERAL APPROPRIATIONS BUDGET ACT

(continued)

BE IT FURTHER MOVED, THAT:

The total revenues estimated to be available for appropriations in the Debt Retirement Fund of the Birmingham Public Schools for the fiscal year 2018-2019 be amended as follows:

	<u>Original Budget</u>	<u>Amended Budget 3/19/19</u>	<u>Recommended Amendments</u>
Revenues:			
Local Property Taxes	\$ 19,600,772	\$ 19,841,198	\$ 240,426
Interest and Other Revenue	120,672	68,410	(52,262)
Total Revenue	<u>19,721,444</u>	<u>19,909,608</u>	<u>188,164</u>
Fund Balance at 6/30/18	<u>1,630,292</u>	<u>1,646,367</u>	<u>16,075</u>
Total Available to Appropriate	<u>\$ 21,351,736</u>	<u>\$ 21,555,975</u>	<u>\$ 204,239</u>

BE IT FURTHER MOVED, THAT:

The Debt Retirement Fund appropriations be amended as follows:

	<u>Original Budget</u>	<u>Amended Budget 3/19/19</u>	<u>Recommended Amendments</u>
Expenditures:			
Redemption on Bond Principal	\$ 11,185,000	\$ 11,185,000	\$ -
Interest on Bonded Debt	8,255,431	8,255,402	(29)
Paying Agent and Other Fees	5,250	4,450	(800)
Total Appropriated	<u>\$ 19,445,681</u>	<u>\$ 19,444,852</u>	<u>\$ (829)</u>
NOTE:			
Projected restricted fund equity at 6/30/19	<u>\$ 1,906,055</u>	<u>\$ 2,111,123</u>	<u>\$ 205,068</u>

EXPLANATION:

REVENUES:

Adjust to reflect Increase in property taxes	\$ 240,426
Adjust interest earnings and other revenue	(52,262)
Total increase (decrease) in revenue	<u>188,164</u>

FUND BALANCE: Adjust to reflect audited fund balance at 6/30/18 16,075

TOTAL INCREASE (DECREASE) IN AVAILABLE TO APPROPRIATE \$ 204,239

Total increase (decrease) in projected restricted fund equity at 6/30/19 \$ 205,068

(continued)

AMENDMENT TO 2018-2019 GENERAL APPROPRIATIONS BUDGET ACT

(continued)

BE IT FURTHER MOVED, THAT:

The total revenues estimated to be available for appropriations in the Capital Projects Fund/Capital Equipment Fund of the Birmingham Public Schools for the fiscal year 2018-2019 be amended as follows:

	<u>Original Budget</u>	<u>Amended Budget 3/19/19</u>	<u>Recommended Amendments</u>
Revenues:			
Leases and other sources	\$ 95,384	\$ 93,913	\$ (1,471)
Interest on Investments	20,000	20,000	-
Proceeds from sale of property and equipment	53,000	30,000	(23,000)
Total Revenue	<u>168,384</u>	<u>143,913</u>	<u>(24,471)</u>
Fund Balance at 6/30/18	<u>754,821</u>	<u>963,656</u>	<u>208,835</u>
Total Available to Appropriate	<u>\$ 923,205</u>	<u>\$ 1,107,569</u>	<u>\$ 184,364</u>

BE IT FURTHER MOVED, THAT:

The Capital Equipment appropriations be amended as follows:

	<u>Original Budget</u>	<u>Amended Budget 3/19/19</u>	<u>Recommended Amendments</u>
Expenditures:			
Capital Equipment Replacement	<u>\$ 429,539</u>	<u>\$ 867,209</u>	<u>\$ 437,670</u>
NOTE:			
Projected committed fund equity at 6/30/19	<u>\$ 493,666</u>	<u>\$ 240,360</u>	<u>\$ (253,306)</u>

EXPLANATION:

REVENUES:

Adjust lease projections and other sources to actual contract			\$ (1,471)
Adjust proceeds from sale of property and equipment to actual			<u>(23,000)</u>
Total increase (decrease) in revenues			(24,471)

FUND BALANCE: Adjust to reflect audited fund balance at 6/30/18 208,835

INCREASE (DECREASE) IN TOTAL AVAILABLE TO APPROPRIATE \$ 184,364

EXPENDITURES:

Adjusted to reflect current year anticipated costs for capital equipment \$ 437,670

Total increase (decrease) in projected committed fund equity at 6/30/19 \$ (253,306)

(continued)

AMENDMENT TO 2018-2019 GENERAL APPROPRIATIONS BUDGET ACT

(continued)

BE IT FURTHER MOVED, THAT:

The total revenues estimated to be available for appropriations in the Capital Projects/Building and Site Fund of the Birmingham Public Schools for the fiscal year 2018-2019 be amended as follows:

	<u>Original Budget</u>	<u>Amended Budget 3/19/19</u>	<u>Recommended Amendments</u>
Revenues: Local	\$ 1,980,000	\$ 1,976,250	\$ (3,750)
Fund Balance at 6/30/18	<u>90,234</u>	<u>(297,945)</u>	<u>(388,179)</u>
Total Available to Appropriate	<u>\$ 2,070,234</u>	<u>\$ 1,678,305</u>	<u>\$ (391,929)</u>

BE IT FURTHER MOVED, THAT:

The Building and Site Fund appropriations be amended as follows:

	<u>Original Budget</u>	<u>Amended Budget 3/19/19</u>	<u>Recommended Amendments</u>
Expenditures:			
Building and Site Projects	\$ 1,520,000	\$ 1,344,701	\$ (175,299)
Total Appropriated	<u>\$ 1,520,000</u>	<u>\$ 1,344,701</u>	<u>\$ (175,299)</u>

NOTE:

Projected committed fund equity at 6/30/19	<u>\$ 550,234</u>	<u>\$ 333,604</u>	<u>\$ (216,630)</u>
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EXPLANATION:

REVENUES:

Adjust to reflect decrease in local source revenues for Meadow Lake sale proceeds.			\$ (3,750)
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FUND BALANCE: Adjust to reflect audited fund balance at 6/30/18			<u>\$ (388,179)</u>
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TOTAL INCREASE (DECREASE) IN AVAILABLE TO APPROPRIATE			<u>\$ (391,929)</u>
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EXPENDITURES:

Adjusted to reflect current year anticipated costs for demolition of Meadow Lake Elementary and West Maple Elementary remodeling			<u>\$ (175,299)</u>
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Total increase (decrease) in projected committed fund equity at 6/30/19			<u>\$ (216,630)</u>
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(continued)

AMENDMENT TO 2018-2019 GENERAL APPROPRIATIONS BUDGET ACT

(continued)

BE IT FURTHER MOVED, THAT:

The total revenues estimated to be available for appropriations in the Capital Projects/2015 Building & Site Construction Fund of the Birmingham Public Schools for the fiscal year 2018-2019 be amended as follows:

	<u>Original Budget</u>	<u>Amended Budget 3/19/19</u>	<u>Recommended Amendments</u>
Revenues:			
Net Gains/Losses on Investments and Rebates	\$ 397,000	\$ 220,000	\$ (177,000)
Total Revenue	\$ 397,000	\$ 220,000	\$ (177,000)
Fund Balance at 6/30/18	<u>3,855,005</u>	<u>5,238,443</u>	<u>1,383,438</u>
Total Available to Appropriate	<u>\$ 4,252,005</u>	<u>\$ 5,458,443</u>	<u>\$ 1,206,438</u>

BE IT FURTHER MOVED, THAT:

The 2015 Building & Site Construction Fund appropriations be amended as follows:

	<u>Original Budget</u>	<u>Amended Budget 3/19/19</u>	<u>Recommended Amendments</u>
Expenditures:			
2015 Bond Construction Renovations	<u>\$ 3,855,006</u>	<u>\$ 5,458,443</u>	<u>\$ 1,603,437</u>
NOTE:			
Projected committed fund equity at 6/30/19	<u>\$ 396,999</u>	<u>\$ 0</u>	<u>\$ (396,999)</u>

EXPLANATION:

REVENUES:

 Adjust net gains/losses on investments and rebates \$ (177,000)

FUND BALANCE: Adjust to reflect audited fund balance at 6/30/18 1,383,438

INCREASE (DECREASE) IN TOTAL AVAILABLE TO APPROPRIATE \$ 1,206,438

EXPENDITURES:

 Adjusted to reflect current year anticipated costs for bond renovations \$ 1,603,437

Total increase (decrease) in projected committed fund equity at 6/30/19 \$ (396,999)

(continued)

AMENDMENT TO 2018-2019 GENERAL APPROPRIATIONS BUDGET ACT

(continued)

BE IT FURTHER MOVED, THAT:

The total revenues estimated to be available for appropriations in the Capital Projects/2018 Building & Site Construction Fund of the Birmingham Public Schools for the fiscal year 2018-2019 be amended as follows:

	<u>Original Budget</u>	<u>Amended Budget 3/19/19</u>	<u>Recommended Amendments</u>
Revenues:			
Interest Income	107,000	150,000	43,000
Total Revenue	<u>\$ 107,000</u>	<u>\$ 150,000</u>	<u>\$ 43,000</u>
Fund Balance at 6/30/18	<u>12,646,627</u>	<u>12,652,970</u>	<u>6,343</u>
Total Available to Appropriate	<u><u>\$ 12,753,627</u></u>	<u><u>\$ 12,802,970</u></u>	<u><u>\$ 49,343</u></u>

BE IT FURTHER MOVED, THAT:

The 2018 Building & Site Construction Fund appropriations be amended as follows:

	<u>Original Budget</u>	<u>Amended Budget 3/19/19</u>	<u>Recommended Amendments</u>
Expenditures:			
2018 Bond Construction Renovations	<u>\$ 12,646,627</u>	<u>\$ 10,646,449</u>	<u>\$ (2,000,178)</u>
NOTE:			
Projected committed fund equity at 6/30/19	<u>\$ 107,000</u>	<u>\$ 2,156,521</u>	<u>\$ 2,049,521</u>

EXPLANATION:

REVENUES:

Interest Income			<u>43,000</u>
Total increase (decrease) in revenues			43,000

FUND BALANCE: Adjust to reflect audited fund balance at 6/30/16 6,343

INCREASE (DECREASE) IN TOTAL AVAILABLE TO APPROPRIATE \$ 49,343

EXPENDITURES:

 Adjusted to reflect current year anticipated costs for bond renovations \$ (2,000,178)

Total increase (decrease) in projected committed fund equity at 6/30/19 \$ 2,049,521