

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:

	<u>Amended Budget 3/19/19</u>	<u>Final Budget 6/25/2019</u>	<u>Recommended Amendments</u>
Revenues:			
Local	\$ 57,420,663	\$ 57,064,697	\$ (355,966)
State	59,666,739	61,153,990	1,487,251
Federal & Intermediate	<u>4,326,648</u>	<u>4,546,437</u>	<u>219,789</u>
Total Revenue	<u>121,414,050</u>	<u>122,765,124</u>	<u>1,351,074</u>
Transfers:			
To Athletics Fund	(1,414,536)	(1,441,633)	(27,097)
From Capital Equipment Fund	600,000	600,000	-
From Autistic Center Program Special Revenue Fund (covers indirect costs)	<u>529,294</u>	<u>529,294</u>	<u>-</u>
Total Other Sources (Uses)	<u>(285,242)</u>	<u>(312,339)</u>	<u>(27,097)</u>
Total Revenue and Other Sources (Uses)	<u>121,128,808</u>	<u>122,452,785</u>	<u>1,323,977</u>
Fund Balance:			
Fund Balance at 6/30/18	11,179,661	11,179,661	-
Assigned Fund Balance	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance Available to Appropriate	<u>11,179,661</u>	<u>11,179,661</u>	<u>-</u>
Total Available to Appropriate	<u>\$ 132,308,469</u>	<u>\$ 133,632,446</u>	<u>\$ 1,323,977</u>

(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>Amended Budget 3/19/19</u>	<u>Final Budget 6/25/2019</u>	<u>Recommended Amendments</u>
Expenditures:			
Instruction			
Basic Programs	\$ 60,964,614	\$ 60,957,092	\$ (7,522)
Added Needs	14,059,255	14,332,487	273,232
Continuing Education	111,956	110,291	(1,665)
Total - Instruction	<u>75,135,825</u>	<u>75,399,870</u>	<u>264,044</u>
Support Services			
Pupil	8,270,641	8,375,194	104,553
Instructional Staff	8,753,952	8,617,088	(136,864)
General Administration	1,562,602	1,522,179	(40,423)
School Administration	7,702,021	7,897,969	195,948
Business	17,046,678	17,155,777	109,099
Central	3,243,112	3,205,837	(37,275)
Community Service	1,433,940	1,461,528	27,588
Total - Support Services	<u>48,012,946</u>	<u>48,235,572</u>	<u>222,626</u>
 Total General Operating Fund	 <u>\$ 123,148,771</u>	 <u>\$ 123,635,442</u>	 <u>\$ 486,669</u>

NOTE: These recommended amendments will result in a projected unassigned fund equity of \$ 7,770,929 for June 30, 2019

	<u>Amended Budget 3/19/19</u>	<u>Final Budget 6/25/2019</u>	<u>Recommended Amendments</u>
Beginning Available Fund Balance	\$ 11,179,661	\$ 11,179,661	\$ -
Current Year Operations	<u>(2,019,963)</u>	<u>(1,182,657)</u>	<u>837,306</u>
Unassigned Fund Balance, June 30, 2019	9,159,698	9,997,004	837,305
Assigned Fund Balance	<u>-</u>	<u>(2,635,248)</u>	<u>(2,635,248)</u>
Ending Fund Balance, June 30, 2019	<u>\$ 9,159,698</u>	<u>\$ 7,361,756</u>	<u>\$ (1,797,943)</u>

(continued)

AMENDMENT TO 2018-2019 GENERAL APPROPRIATIONS BUDGET ACT

(continued)

EXPLANATION OF GENERAL FUND BUDGET ADJUSTMENTS:

REVENUES:

Local		
	Revise property taxable values	\$ (583,356)
	Revise interest income to anticipated levels	107,257
	Revise tuition program revenue	(53,011)
	Revise miscellaneous income to anticipated levels for one-time revenues	146,910
	Revise facility rental revenue and recreation program revenue to anticipated annual levels	<u>26,234</u>
	Total Local sources	\$ (355,966)
State		
	Revised to reflect net increase in foundation allowance	1,145,527
	Adjust for other categoricals and other State revenues	51,724
	Adjust for increase in Prior Year Adjustments	<u>290,000</u>
	Total State sources	1,487,251
Federal & Intermediate		
	Adjust Medicaid reimbursement and PA-18 proceeds	198,511
	Adjust for indirect costs	(14,000)
	Adjust vocational education transportation and bus driver safety reimbursement	35,278
	Total Federal & Intermediate sources	<u>219,789</u>
	Total increase (decrease) in revenues	1,351,074

(continued)

AMENDMENT TO 2018-2019 GENERAL APPROPRIATIONS BUDGET ACT

(continued)

OTHER FINANCING SOURCES (USES):

Increase Athletic Fund transfer as result of increased costs	<u>\$ (27,097)</u>	
Total increase/(decrease) in financing sources/uses		<u>\$ (27,097)</u>
Total increase in revenues after transfers to and from other funds		1,323,977
FUND BALANCE AVAILABLE TO APPROPRIATE:		
INCREASE (DECREASE) IN TOTAL AVAILABLE TO APPROPRIATE		<u><u>\$ 1,323,977</u></u>

EXPENDITURES:

Basic Programs

Decrease salaries for adjustment of actual staff assignments, contract amounts, step and level increases	\$ (129,684)	
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	(48,319)	
Increase in purchased services primarily for copier charges	32,235	
Increase to supply budget due to transfers between other functional areas	22,973	
Increase in tuition costs for online classes	<u>115,272</u>	
		\$ (7,523)

Added Needs

Increase salaries for adjustment of actual staff assignments, contract amounts, step and level increases	207,267	
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	73,830	
Reallocation of purchased services for CTE Added Cost and CFE grants	(9,693)	
Reallocation of supplies, materials and miscellaneous capital outlay	<u>1,828</u>	
		273,232

(continued)

AMENDMENT TO 2018-2019 GENERAL APPROPRIATIONS BUDGET ACT

(continued)

Continuing Education

Decrease salaries for adjustment of actual staff assignments, contract amounts, step and level increases	\$ (227)	
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	24	
Decrease in supplies, materials and other expenses as a result of the Adult Education grant allocations	<u>(1,462)</u>	\$ (1,665)

Pupil

Increase salaries for adjustment of actual staff assignments, contract amounts, step and level increases	29,378	
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	35,174	
Increase to purchased services and supplies, materials and other expenses primarily for police liason services and counseling software.	<u>40,000</u>	104,552

Instructional Staff

Decrease salaries for adjustment of actual staff assignments, contract amounts, step and level increases	(12,585)	
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	5,478	
Decrease in purchased services for reduction in costs in Teaching & Learning	(125,181)	
Decrease in supplies and materials to other functional categories	<u>(4,575)</u>	(136,864)

General Administration

Decrease salaries for adjustment of actual staff assignments, contract amounts, step and level increases. Includes increase in costs for Interim Superintendent	(18,335)	
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	31	
Decrease purchased services for reduction in costs in Diversity & Equity	(22,620)	
Increase in supplies, materials and other costs from other functional areas	<u>500</u>	(40,423)

(continued)

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

School Administration

Increase salaries for adjustment of actual staff assignments, contract amounts, step and level increases	123,982	
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	66,386	
Adjustment to supplies, materials and other costs from other functional categories	<u>5,579</u>	
		\$ 195,948

Business

Increase salaries for adjustment of actual staff assignments primarily for hall monitors and maintenance overtime	177,411	
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	99,038	
Adjustment in utilities to reflect anticipated costs for water, sewage, gas and electricity	(45,510)	
Net decrease in purchased services for current year contracts with Durham School Services and GRBS	(132,995)	
Adjustments to other costs from other functional areas	<u>11,155</u>	
		109,099

Central

Increase salaries for adjustment of actual staff assignments primarily for additional enrollment support	39,128	
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	10,000	
Decrease purchased services for reduction of Ed Evaluator grant and adjustments to other functional areas	(91,998)	
Adjustment to other costs primarily from other functional areas	<u>5,595</u>	
		(37,275)

(continued)

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

Community Education

Increase salaries for adjustment of salaries for actual staff assignments, contract amounts, step and level increases	\$ 16,932	
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	9,612	
Adjustment to supplies, materials and other costs from community education activities	<u>1,043</u>	
		<u>\$ 27,588</u>
Total increase (decrease) in expenditures		<u>\$ 486,671</u>
Total net increase (decrease) in fund equity		<u>\$ 837,306</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>Amended Budget 3/19/19</u>	<u>Final Budget 6/25/2019</u>	<u>Recommended Amendments</u>
Revenues: Local	\$ 100,000	\$ 100,000	\$ -
Fund Balance at 6/30/18	<u>7,236,827</u>	<u>7,236,827</u>	<u>-</u>
Total Available to Appropriate	<u>\$ 7,336,827</u>	<u>\$ 7,336,827</u>	<u>\$ -</u>

BE IT FURTHER MOVED, THAT:

The Cash Flow Stabilization Fund appropriations be amended as follows:

	<u>Amended Budget 3/19/19</u>	<u>Final Budget 6/25/2019</u>	<u>Recommended Amendments</u>
Expenditures:			
Total Appropriated	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Projected committed fund equity at 6/30/19	<u>\$ 7,336,827</u>	<u>\$ 7,336,827</u>	<u>\$ -</u>

EXPLANATION:

Total increase (decrease) in projected committed fund equity at 6/30/19			<u>\$ -</u>
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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>Amended Budget 3/19/19</u>	<u>Final Budget 6/25/2019</u>	<u>Recommended Amendments</u>
Revenues: Federal	\$ 2,509,324	\$ 2,719,398	\$ 210,074
Fund Balance at 6/30/18	<u>-</u>	<u>-</u>	<u>-</u>
Total Available to Appropriate	<u>\$ 2,509,324</u>	<u>\$ 2,719,398</u>	<u>\$ 210,074</u>

BE IT FURTHER MOVED, THAT:

The Federal Programs Fund appropriations be amended as follows:

	<u>Amended Budget 3/19/19</u>	<u>Final Budget 6/25/2019</u>	<u>Recommended Amendments</u>
Expenditures	<u>\$ 2,509,324</u>	<u>\$ 2,719,398</u>	<u>\$ 210,074</u>
Total Appropriated	<u>\$ 2,509,324</u>	<u>\$ 2,719,398</u>	<u>\$ 210,074</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>\$ 210,074</u>
TOTAL INCREASE (DECREASE) IN AVAILABLE TO APPROPRIATE	<u>\$ 210,074</u>
EXPENDITURES: Revise expenditures to match known federal funding	<u>\$ 210,074</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>Amended Budget 3/19/19</u>	<u>Final Budget 6/25/2019</u>	<u>Recommended Amendments</u>
Revenues: Local	\$ 598,500	\$ 598,500	\$ -
Other Financing Sources (Uses):			
Transfer from General Fund	1,414,536	1,441,633	27,097
Fund Balance at 6/30/18	<u>-</u>	<u>-</u>	<u>-</u>
Total Available to Appropriate	<u>\$ 2,013,036</u>	<u>\$ 2,040,133</u>	<u>\$ 27,097</u>

BE IT FURTHER MOVED, THAT:

The Athletics Fund appropriations be amended as follows:

	<u>Amended Budget 3/19/19</u>	<u>Final Budget 6/25/2019</u>	<u>Recommended Amendments</u>
Expenditures:			
Salaries	\$ 804,076	\$ 804,076	\$ -
Fringe Benefits	329,160	348,076	18,916
Purchased Services	709,202	713,583	4,381
Supplies	131,807	135,632	3,825
Other	<u>38,791</u>	<u>38,766</u>	<u>(25)</u>
Total Appropriated	<u>\$ 2,013,036</u>	<u>\$ 2,040,133</u>	<u>\$ 27,097</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>27,097</u>

Total increase (decrease) in revenues 27,097

TOTAL INCREASE (DECREASE) IN AVAILABLE TO APPROPRIATE \$ 27,097

EXPENDITURES:

Adjust to reflect actual costs	<u>\$ 27,097</u>
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Total increase (decrease) in expenditures \$ 27,097

(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>Amended Budget 3/19/19</u>	<u>Final Budget 6/25/2019</u>	<u>Recommended Amendments</u>
Revenues:			
Local	\$ 4,293,065	\$ 4,293,065	\$ -
State	1,820,398	1,820,398	-
	<u>6,113,463</u>	<u>6,113,463</u>	<u>-</u>
Other Financing Sources (Uses):			
Transfer to the General Fund (covers indirect costs)	(529,294)	(529,294)	-
Fund Balance at 6/30/18	<u>2,638,751</u>	<u>2,638,751</u>	<u>-</u>
Total Available to Appropriate	<u>\$ 8,222,920</u>	<u>\$ 8,222,920</u>	<u>\$ -</u>

BE IT FURTHER MOVED, THAT:

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

	<u>Amended Budget 3/19/19</u>	<u>Final Budget 6/25/2019</u>	<u>Recommended Amendments</u>
Expenditures:			
Salaries	\$ 2,957,989	\$ 2,957,989	\$ -
Employee benefits	1,845,231	1,845,231	-
Purchased services	447,899	447,899	-
Supplies	48,000	48,000	-
Capital outlay	20,800	20,800	-
Other	<u>364,250</u>	<u>364,250</u>	<u>-</u>
Total Appropriated	<u>\$ 5,684,169</u>	<u>\$ 5,684,169</u>	<u>\$ -</u>
Projected restricted fund equity at 6/30/19	<u>\$ 2,538,751</u>	<u>\$ 2,538,751</u>	<u>\$ -</u>

EXPLANATION:

Total increase (decrease) in projected restricted fund equity at 6/30/19	<u>\$ -</u>
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(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>Amended Budget 3/19/19</u>	<u>Final Budget 6/25/2019</u>	<u>Recommended Amendments</u>
Revenues: Local	\$ 122,144	\$ 98,692	\$ (23,452)
Fund Balance at 6/30/18	<u>819,004</u>	<u>819,004</u>	<u>-</u>
Total Available to Appropriate	<u>\$ 941,148</u>	<u>\$ 917,696</u>	<u>\$ (23,452)</u>

BE IT FURTHER MOVED, THAT:

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

	<u>Amended Budget 3/19/19</u>	<u>Final Budget 6/25/2019</u>	<u>Recommended Amendments</u>
Expenditures:			
Management	\$ 13,715	\$ 16,814	\$ 3,099
Operating Expenditures	850	850	-
Supplies	-	-	-
Capital Outlay	<u>-</u>	<u>627,100</u>	<u>627,100</u>
Total Appropriated	<u>\$ 14,565</u>	<u>\$ 644,764</u>	<u>\$ 630,199</u>
Projected assigned fund equity at 6/30/19	<u>\$ 926,583</u>	<u>\$ 272,932</u>	<u>\$ (653,651)</u>

EXPLANATION:

REVENUES: Decrease in projected program revenues			\$ (23,452)
FUND BALANCE: Adjust to reflect audited fund balance at 6/30/18			<u>\$ -</u>
TOTAL INCREASE (DECREASE) IN AVAILABLE TO APPROPRIATE			<u>\$ (23,452)</u>
EXPENDITURES: Decrease in projected program expenditures			<u>\$ 630,199</u>
Total increase (decrease) in projected assigned fund equity at 6/30/19			<u>\$ (653,651)</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 Cafeteria Special Revenue Fund of the Birmingham Public Schools for the fiscal year 2018-2019 be amended as follows:

	<u>Amended Budget 3/19/19</u>	<u>Final Budget 6/25/2019</u>	<u>Recommended Amendments</u>
Available to Appropriate:			
Revenues:			
Local	\$ 1,663,126	\$ 1,721,038	\$ 57,912
State	56,939	59,942	3,003
Federal	260,770	349,967	89,197
Total Revenue	<u>1,980,835</u>	<u>2,130,947</u>	<u>150,112</u>
Fund Balance at 6/30/18	<u>185,611</u>	<u>185,611</u>	<u>-</u>
Total Available to Appropriate	<u>\$ 2,166,446</u>	<u>\$ 2,316,558</u>	<u>\$ 150,112</u>

BE IT FURTHER MOVED, THAT:

The Cafeteria Special Revenue Fund appropriations be amended as follows:

	<u>Amended Budget 3/19/19</u>	<u>Final Budget 6/25/2019</u>	<u>Recommended Amendments</u>
Expenditures:			
Salaries	\$ 14,775	\$ 14,775	\$ -
Benefits	5,028	5,028	-
Contract Services	969,575	923,733	(45,842)
Food/Supplies/Other	812,759	1,014,802	202,043
Capital Outlay	44,573	30,000	(14,573)
Other	55,200	78,200	23,000
Total Appropriated	<u>\$ 1,901,910</u>	<u>\$ 2,066,538</u>	<u>\$ 164,628</u>
NOTE:			
Projected restricted fund equity at 6/30/19	<u>\$ 264,536</u>	<u>\$ 250,020</u>	<u>\$ (14,516)</u>

EXPLANATION:

REVENUES:

Local: Adjust to reflect projected food sales	\$ 57,912
State: Increase in State Aid Section 31(d) payment	3,003
Federal: Adjust to reflect projected increase in federal revenues for meal reimbursements	<u>89,197</u>
Total increase (decrease) in revenues	150,112

FUND BALANCE: Adjust to reflect audited fund balance at 6/30/18 -

TOTAL INCREASE (DECREASE) IN AVAILABLE TO APPROPRIATE \$ 150,112

EXPENDITURES:

Adjust to reflect actual contracted services & food/supplies \$ 164,628

Total increase (decrease) in projected restricted fund equity at 6/30/19 \$ (14,516)

(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>Amended Budget 3/19/19</u>	<u>Final Budget 6/25/2019</u>	<u>Recommended Amendments</u>
Revenues: Local - Wee Care Fees	\$ 408,950	\$ 409,200	\$ 250
Other Financing Sources (Uses):			
Transfer from ECC - Early Childhood Center Fund	-	34,842	34,842
Fund Balance at 6/30/18	<u>-</u>	<u>-</u>	<u>-</u>
Total Available to Appropriate	<u>\$ 408,950</u>	<u>\$ 444,042</u>	<u>\$ 35,092</u>

BE IT FURTHER MOVED, THAT:

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

	<u>Amended Budget 3/19/19</u>	<u>Final Budget 6/25/2019</u>	<u>Recommended Amendments</u>
Expenditures:			
Salaries	\$ 239,269	\$ 283,000	\$ 43,731
Fringe Benefits	131,302	143,906	12,604
Purchased Services	1,264	1,536	272
Supplies	4,636	3,600	(1,036)
Capital Outlay	-	-	-
Administrative and Indirect Costs	16,500	12,000	(4,500)
Total Appropriated	<u>\$ 392,971</u>	<u>\$ 444,042</u>	<u>\$ 51,071</u>

NOTE:

Projected assigned fund equity at 6/30/19	<u>\$ 15,979</u>	<u>\$ -</u>	<u>\$ (15,979)</u>
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EXPLANATION:

REVENUE: Increase for projected program income	\$ 250
OTHER FINANCING SOURCES (USES): Adjust to reflect projected amount of transfer	<u>\$ 34,842</u>
FUND BALANCE: Adjust to reflect audited fund balance at 6/30/18	<u>\$ -</u>
TOTAL INCREASE (DECREASE) IN AVAILABLE TO APPROPRIATE	<u>\$ 35,092</u>
EXPENDITURES: Adjust to reflect actual program expenditures	<u>\$ 51,071</u>
Total increase (decrease) in projected assigned fund equity at 6/30/19	<u>\$ (15,979)</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 Early Childhood Center Special Revenue Fund of the Birmingham Public Schools for the fiscal year 2018-2019 be amended as follows:

	<u>Amended Budget 3/19/19</u>	<u>Final Budget 6/25/2019</u>	<u>Recommended Amendments</u>
Revenues: Local	\$ 1,327,887	\$ 1,374,700	\$ 46,813
Other Financing Sources (Uses):			
Transfer to Wee Care Fund	-	(34,842)	(34,842)
Fund Balance at 6/30/18	<u>1,025,117</u>	<u>1,025,117</u>	<u>-</u>
Total Available to Appropriate	<u>\$ 2,353,004</u>	<u>\$ 2,364,975</u>	<u>\$ 11,971</u>

BE IT FURTHER MOVED, THAT:

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

	<u>Amended Budget 3/19/19</u>	<u>Final Budget 6/25/2019</u>	<u>Recommended Amendments</u>
Expenditures:			
Salaries	\$ 763,029	\$ 798,083	\$ 35,054
Fringe Benefits	362,306	374,938	12,632
Purchased Services	93,022	71,046	(21,976)
Supplies	25,800	19,000	(6,800)
Capital Outlay	20,100	2,600	(17,500)
Other	<u>66,600</u>	<u>66,600</u>	<u>-</u>
Total Appropriated	<u>\$ 1,330,857</u>	<u>\$ 1,332,267</u>	<u>\$ 1,410</u>
Projected assigned fund equity at 6/30/19	<u>\$ 1,022,146</u>	<u>\$ 1,032,708</u>	<u>\$ 10,561</u>

EXPLANATION:

REVENUE: Increase in projected program income	\$ 46,813
FUND BALANCE: Adjust to reflect audited fund balance at 6/30/18	<u>\$ -</u>
TOTAL INCREASE (DECREASE) IN AVAILABLE TO APPROPRIATE	<u>\$ 11,971</u>
EXPENDITURES: Adjust to reflect actual program expenditures	<u>\$ 1,410</u>
Total increase (decrease) in projected assigned fund equity at 6/30/19	<u>\$ 10,561</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>Amended Budget 3/19/19</u>	<u>Final Budget 6/25/2019</u>	<u>Recommended Amendments</u>
Revenues:			
Local Property Taxes	\$ 19,841,198	\$ 19,793,317	\$ (47,881)
Interest and Other Revenue	68,410	167,270	98,860
Total Revenue	<u>19,909,608</u>	<u>19,960,587</u>	<u>50,979</u>
Fund Balance at 6/30/18	<u>1,646,367</u>	<u>1,646,367</u>	<u>-</u>
Total Available to Appropriate	<u>\$ 21,555,975</u>	<u>\$ 21,606,954</u>	<u>\$ 50,979</u>

BE IT FURTHER MOVED, THAT:

The Debt Retirement Fund appropriations be amended as follows:

	<u>Amended Budget 3/19/19</u>	<u>Final Budget 6/25/2019</u>	<u>Recommended Amendments</u>
Expenditures:			
Redemption on Bond Principal	\$ 11,185,000	\$ 11,185,000	\$ -
Interest on Bonded Debt	8,255,402	8,255,402	-
Paying Agent and Other Fees	4,450	3,950	(500)
Total Appropriated	<u>\$ 19,444,852</u>	<u>\$ 19,444,352</u>	<u>\$ (500)</u>
NOTE:			
Projected restricted fund equity at 6/30/19	<u>\$ 2,111,123</u>	<u>\$ 2,162,602</u>	<u>\$ 51,479</u>

EXPLANATION:

REVENUES:

Adjust to reflect decrease in property taxes	\$ (47,881)
Adjust interest earnings and other revenue	98,860
Total increase (decrease) in revenue	<u>50,979</u>

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

TOTAL INCREASE (DECREASE) IN AVAILABLE TO APPROPRIATE

Total increase (decrease) in projected restricted fund equity at 6/30/19

<u>-</u>
<u>\$ 50,979</u>
<u>\$ 51,479</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 Capital Projects Fund/Capital Equipment Fund of the Birmingham Public Schools for the fiscal year 2018-2019 be amended as follows:

	<u>Amended Budget 3/19/19</u>	<u>Final Budget 6/25/2019</u>	<u>Recommended Amendments</u>
Revenues:			
Leases and other sources	\$ 93,913	\$ 80,573	\$ (13,340)
Interest on Investments	20,000	5,900	(14,100)
Proceeds from sale of property and equipment	30,000	25,000	(5,000)
Total Revenue	<u>143,913</u>	<u>111,473</u>	<u>(32,440)</u>
Fund Balance at 6/30/18	<u>963,656</u>	<u>963,656</u>	<u>-</u>
Total Available to Appropriate	<u>\$ 1,107,569</u>	<u>\$ 1,075,129</u>	<u>\$ (32,440)</u>

BE IT FURTHER MOVED, THAT:

The Capital Equipment appropriations be amended as follows:

	<u>Amended Budget 3/19/19</u>	<u>Final Budget 6/25/2019</u>	<u>Recommended Amendments</u>
Expenditures:			
Capital Equipment Replacement	<u>\$ 867,209</u>	<u>\$ 867,209</u>	<u>\$ -</u>

NOTE:

Projected committed fund equity at 6/30/19	<u>\$ 240,360</u>	<u>\$ 207,920</u>	<u>\$ (32,440)</u>
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EXPLANATION:

REVENUES:

Adjust lease projections and other sources to actual contract			\$ (13,340)
Adjust interest earnings on investments			(14,100)
Adjust proceeds from sale of property and equipment to actual			<u>(5,000)</u>
Total increase (decrease) in revenues			(32,440)

FUND BALANCE: Adjust to reflect audited fund balance at 6/30/18 -

INCREASE (DECREASE) IN TOTAL AVAILABLE TO APPROPRIATE \$ (32,440)

EXPENDITURES:

Adjusted to reflect current year anticipated costs for capital equipment \$ 0

Total increase (decrease) in projected committed fund equity at 6/30/19 \$ (32,440)

(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>Amended Budget 3/19/19</u>	<u>Final Budget 6/25/2019</u>	<u>Recommended Amendments</u>
Revenues: Local	\$ 1,976,250	\$ 1,976,250	\$ -
Fund Balance at 6/30/18	<u>(297,945)</u>	<u>(297,945)</u>	<u>-</u>
Total Available to Appropriate	<u>\$ 1,678,305</u>	<u>\$ 1,678,305</u>	<u>\$ -</u>

BE IT FURTHER MOVED, THAT:

The Building and Site Fund appropriations be amended as follows:

	<u>Amended Budget 3/19/19</u>	<u>Final Budget 6/25/2019</u>	<u>Recommended Amendments</u>
Expenditures:			
Building and Site Projects	\$ 1,344,701	\$ 1,420,501	\$ 75,800
Total Appropriated	<u>\$ 1,344,701</u>	<u>\$ 1,420,501</u>	<u>\$ 75,800</u>

NOTE:

Projected committed fund equity at 6/30/19	<u>\$ 333,604</u>	<u>\$ 257,804</u>	<u>\$ (75,800)</u>
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EXPLANATION:

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

TOTAL INCREASE (DECREASE) IN AVAILABLE TO APPROPRIATE \$ -

EXPENDITURES:

Adjusted to reflect current year anticipated costs \$ 75,800

Total increase (decrease) in projected committed fund equity at 6/30/19 \$ (75,800)

(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>Amended Budget</u> 3/19/19	<u>Final Budget</u> 6/25/2019	<u>Recommended</u> <u>Amendments</u>
Revenues:			
Net Gains/Losses on Investments and Rebates	\$ 220,000	\$ 189,397	\$ (30,603)
Total Revenue	<u>\$ 220,000</u>	<u>\$ 189,397</u>	<u>\$ (30,603)</u>
Fund Balance at 6/30/18	<u>5,238,443</u>	<u>5,238,443</u>	<u>-</u>
Total Available to Appropriate	<u><u>\$ 5,458,443</u></u>	<u><u>\$ 5,427,840</u></u>	<u><u>\$ (30,603)</u></u>

BE IT FURTHER MOVED, THAT:

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

	<u>Amended Budget</u> 3/19/19	<u>Final Budget</u> 6/25/2019	<u>Recommended</u> <u>Amendments</u>
Expenditures:			
2015 Bond Construction Renovations	<u>\$ 5,458,443</u>	<u>\$ 5,181,305</u>	<u>\$ (277,138)</u>
NOTE:			
Projected committed fund equity at 6/30/19	<u>\$ -</u>	<u>\$ 246,535</u>	<u>\$ 246,535</u>

EXPLANATION:

REVENUES:

    Adjust net gains/losses on investments and rebates \$ (30,603)

FUND BALANCE: Adjust to reflect audited fund balance at 6/30/18 -

INCREASE (DECREASE) IN TOTAL AVAILABLE TO APPROPRIATE \$ (30,603)

EXPENDITURES:

    Adjusted to reflect current year anticipated costs for bond renovations \$ (277,138)

Total increase (decrease) in projected committed fund equity at 6/30/19 \$ 246,535

(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>Amended Budget 3/19/19</u>	<u>Final Budget 6/25/2019</u>	<u>Recommended Amendments</u>
Revenues:			
Interest Income	150,000	150,000	-
Total Revenue	<u>\$ 150,000</u>	<u>\$ 150,000</u>	<u>\$ -</u>
Fund Balance at 6/30/18	<u>12,652,970</u>	<u>12,652,970</u>	<u>-</u>
Total Available to Appropriate	<u><u>\$ 12,802,970</u></u>	<u><u>\$ 12,802,970</u></u>	<u><u>\$ -</u></u>

BE IT FURTHER MOVED, THAT:

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

	<u>Amended Budget 3/19/19</u>	<u>Final Budget 6/25/2019</u>	<u>Recommended Amendments</u>
Expenditures:			
2018 Bond Construction Renovations	<u>\$ 10,646,449</u>	<u>\$ 9,872,917</u>	<u>\$ (773,532)</u>
NOTE:			
Projected committed fund equity at 6/30/19	<u><u>\$ 2,156,521</u></u>	<u><u>\$ 2,930,053</u></u>	<u><u>\$ 773,532</u></u>

EXPLANATION:

FUND BALANCE: Adjust to reflect audited fund balance at 6/30/16			<u>-</u>
INCREASE (DECREASE) IN TOTAL AVAILABLE TO APPROPRIATE			<u><u>\$ -</u></u>
EXPENDITURES:			
Adjusted to reflect current year anticipated costs for bond renovations			<u><u>\$ (773,532)</u></u>
Total increase (decrease) in projected committed fund equity at 6/30/19			<u><u>\$ 773,532</u></u>