

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 2017-2018 fiscal year.

BE IT RESOLVED, that this resolution shall be the Appropriation Act of Oakland Schools for the fiscal year 2017-2018; 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 2017-2018 is as follows:

2017-18 ADOPTED BUDGET

General Education Fund:

Fund 100

Fund balance July 1, 2017:

Unassigned	4,210,300
Non-Spendable (prepaids, inventory and deposits)	74,800
Total	<u>4,285,100</u>

Operating Revenue

Revenue from Local Sources	13,999,500
Revenue from State Sources	5,099,400
Incoming Transfers and Other Transactions	721,300
Total	<u>19,820,200</u>

Amount Available to Appropriate: 24,105,300

Amount To Be Appropriated:

Fund Operation Expenditures

Support Services - Pupil 210	155,400
Support Services - Instructional Staff 220	8,430,200
Support Services - General Administration 230	1,606,100
Support Services - Business 250	996,300
Operations and Maintenance 260	709,300
Pupil Transportation 270	236,200
Support Services - Central 280	7,420,500
Support Services - Other 290	1,010,700
Fund Modifications (other operating transfers out) 6XX	113,400
Contingency Expenditures	3,352,400
Total Appropriated:	<u>24,030,500</u>

Anticipated Ending Fund balance June 30, 2018:

Unassigned	3,352,400
Non-Spendable (prepaids, inventory and deposits)	74,800
Total Fund Balance:	<u>3,427,200</u>

General Education Grants & Funded Projects:

Fund 105-107

Operating Revenue

Revenue from Non-Educational Entity	1,267,300
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2017-18 ADOPTED BUDGET

Revenue from State Sources	26,429,800
Revenue from Federal Sources	5,184,800
Total Available to Appropriate:	<u>32,881,900</u>

Amount To Be Appropriated:

Fund Operation Expenditures

Added Needs 120	28,700
Support Services-Pupil 210	25,300
Support Services - Instructional Staff 220	7,701,500
Support Services - General Administration 230	277,900
Support Services - School Administration 240	17,200
Support Services - Business 250	60,300
Pupil Transportation Services 270	1,095,400
Support Services - Central 280	1,339,100
Support Services - Other 290	9,900
Community Services-Community Services Direction 310	235,300
Community Activities 330	534,600
Custody and Care of Children 350	25,300
Community Services - Other Community Services 390	672,400
Payments to Other Public Schools 410	16,555,600
Payments to Not for Profit Entities 440	3,831,600
Fund Modification - Other Operating Transfers Out 6XX	471,800
Total Appropriated:	<u>32,881,900</u>

Special Education Fund:

Fund 200

Fund balance July 1, 2017:

Restricted Special Education	1,679,100
Non-Spendable (prepaids, inventory and deposits)	35,400
Restricted (SE center program facility renovation)	6,039,800
Total	<u>7,754,300</u>

Operating Revenue

Revenue from Local Sources	135,317,700
Revenue from State Sources	4,147,800
Incoming Transfers and Other Transactions	221,700
Total	<u>139,687,200</u>

Amount Available to Appropriate:	147,441,500
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Amount To Be Appropriated:

Fund Operation Expenditures

Added Needs 120	2,510,000
Support Services - Pupil 210	8,830,200
Support Services - Instructional Staff 220	3,300,500
Support Services - General Administration 230	820,400
Support Services - Business 250	1,240,400
Operations and Maintenance 260	604,500
Pupil Transportation 270	78,700
Support Services - Central 280	3,859,700
Support Services - Other 290	345,200
Payments to Other Public Schools 410	116,807,800

2017-18 ADOPTED BUDGET

Site Improvements 450	28,000
Fund Modifications (operating transfers out) 6XX	54,600
Contingency Expenditures	936,100
Total Appropriated:	<u>139,416,100</u>

Anticipated Ending Fund balance June 30, 2018:	
Restricted Special Education	936,100
Non-Spendable (prepaids, inventory and deposits)	35,400
Restricted (SE center program facility renovation)	7,990,000
Total Fund Balance:	<u>8,961,500</u>

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

<i>Operating Revenue</i>	
Revenue from Federal Sources	48,111,200
Total Available to Appropriate:	<u>48,111,200</u>

Amount To Be Appropriated:	
<i>Fund Operation Expenditures</i>	
Support Services - Pupil 210	1,445,300
Support Services - Instructional Staff 220	990,500
Support Services - Central 280	555,800
Community Services-Community Activities 330	400
Payments to Other Public Schools 410	44,807,800
Fund Modification - Other Operating Transfers Out 6XX	311,400
Total Appropriated:	<u>48,111,200</u>

**Career Focused Education Fund
Fund 600**

Fund balance July 1, 2017:	
Restricted Career Focused Education	5,930,000
Non-Spendable for prepaids, inventory and deposits	69,500
Total	<u>5,999,500</u>

<i>Operating Revenue</i>	
Revenue from Local Sources	33,550,400
Revenue from State Sources	3,518,200
Incoming Transfers and Other Transactions	154,400
Total	<u>37,223,000</u>

Amount Available to Appropriate: 43,222,500

Amount To Be Appropriated:	
<i>Fund Operation Expenditures</i>	
Added Needs 120	16,563,800
Support Services - Pupil 210	1,634,800
Support Services - Instructional Staff 220	1,941,000
Support Services - General Administration 230	876,900
Support Services School Administration 240	2,390,700
Support Services - Business 250	1,386,000

2017-18 ADOPTED BUDGET

Operations and Maintenance 260	3,575,200
Pupil Transportation 270	186,000
Support Services - Central 280	5,664,400
Support Services - Other 290	231,700
Payments to Other Public Schools 410	2,460,000
Fund Modifications (other operating transfers out) 6XX	1,408,600
Contingency Expenditures	4,833,900
Total Appropriated:	<u>43,153,000</u>

Anticipated Ending Fund balance June 30, 2018:	
Restricted Career Focused Education	4,833,900
Non-Spendable for prepaids, inventory and deposits	69,500
Total Fund Balance:	<u>4,903,400</u>

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

<i>Operating Revenue</i>	
Revenue from Non-Educational Entity	70,600
Revenue from State Sources	113,000
Revenue from Federal Sources	1,678,700
Total Available to Appropriate:	<u>1,862,300</u>

Amount To Be Appropriated:	
<i>Fund Operation Expenditures</i>	
Added Needs 120	325,700
Support Services-Pupil 210	738,100
Support Services - Instructional Staff 220	687,900
Business Services - 250	300
Pupil Transportation 270	19,100
Support Services-Central 280	91,200
Total Appropriated:	<u>1,862,300</u>

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

Fund balance July 1, 2017:	
Committed	1,704,900
Non-Spendable for prepaids, inventory and deposits	12,700
Total	<u>1,717,600</u>

<i>Operating Revenue</i>	
Revenue from Local Sources	12,786,000
State Sources	605,800
Incoming Transfers and Other Transactions	317,600
Total:	<u>13,709,400</u>

Amount Available For Appropriation:	15,427,000
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Amount To Be Appropriated :	
<i>Fund Operation Expenditures</i>	
Instruction - Middle School 112	1,700,900
Instruction - High School 113	3,044,800
Support Services - Pupil 210	40,600

2017-18 ADOPTED BUDGET

Support Services - Instructional Staff 220	15,000
Support Services - General Administration 230	590,500
Support Services - Business 250	2,072,100
Support Services - Central 280	5,952,900
Fund Modification - Other Operating Transfers Out 6XX	277,800
Contingency Expenditures	1,719,700
Total Appropriated:	<u><u>15,414,300</u></u>

Anticipated Ending Fund balance June 30, 2018:	
Committed	1,719,700
Non-Spendable for prepaids, inventory and deposits	12,700
Total	<u><u>1,732,400</u></u>

**ONE Cooperative Service Fund
Fund 271**

Fund balance July 1, 2017:	
Committed	3,307,100

Operating Revenue

Revenue from Local Sources	846,800
Incoming Transfers and Other Transactions	26,600
Total:	<u><u>873,400</u></u>

Amount Available For Appropriation:	4,180,500
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Amount To Be Appropriated :

Fund Operation Expenditures

Support Services - Central 280	655,000
Contingency Expenditures	3,525,500
Total Appropriated:	<u><u>4,180,500</u></u>

Anticipated Ending Fund balance June 30, 2018:	
Committed	3,525,500
Total Fund Balance:	<u><u>3,525,500</u></u>

**Medicaid Fund
Fund 273**

Fund balance July 1, 2017:	
Committed	-

Operating Revenue

Revenue from Local Sources	8,336,200
Revenue from State Sources	33,500
Revenue from Federal Sources	300,000
Total:	<u><u>8,669,700</u></u>

Amount Available For Appropriation:	8,669,700
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Amount To Be Appropriated :

Fund Operation Expenditures

2017-18 ADOPTED BUDGET

Operations and Maintenance 260	41,900
Support Services - Central 280	627,800
Payments to Other Public Schools 410	8,000,000
Total Appropriated:	<u>8,669,700</u>

Anticipated Ending Fund balance June 30, 2018:	
Committed	-
Total Fund Balance:	<u>-</u>

**HR/Finance Consortium
Fund 277**

Fund balance July 1, 2017:	
Committed	479,400
Non-Spendable for prepaids, inventory and deposits	33,500
Total	<u>512,900</u>

<i>Operating Revenue</i>	
Revenue from Local Sources	839,000
Revenue from State Sources	52,600
Total:	<u>891,600</u>

Amount Available For Appropriation: 1,404,500

Amount To Be Appropriated :	
<i>Fund Operation Expenditures</i>	
Support Services - Central 280	1,181,300
Contingency Expenditures	189,700
Total Appropriated:	<u>1,371,000</u>

Anticipated Ending Fund balance June 30, 2018:	
Committed	189,700
Non-Spendable for prepaids, inventory and deposits	33,500
Total	<u>223,200</u>

**Debt Service Fund – 2016 Refunding Bonds
Fund 311**

Fund balance July 1, 2017:	
Restricted	5,867,900

<i>Operating Revenue</i>	
Incoming Transfers and Other Transactions	450,000
Total:	<u>450,000</u>

Amount Available For Appropriation: 6,317,900

Amount To Be Appropriated:	
<i>Fund Operation Expenditures</i>	
Debt Service - Long Term 511	2,097,900
Contingency Expenditures	4,220,000
Total Appropriated:	<u>6,317,900</u>

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Anticipated Ending Fund balance June 30, 2018:	
Restricted	4,220,000
Total Fund Balance:	<u>4,220,000</u>

**Debt Service Fund – QSCB Defeasement Fund
Fund 313**

Fund balance July 1, 2017:	
Restricted	5,176,000

<i>Operating Revenue</i>	
Revenue from Local Sources	-
Total:	<u>-</u>

Amount Available For Appropriation:	5,176,000
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Amount To Be Appropriated:	
<i>Fund Operation Expenditures</i>	
Debt Service - Long Term 511	1,000
Transfers Out to Fund 314	886,400
Contingency Expenditures	4,288,600
Total Appropriated:	<u>5,176,000</u>

Anticipated Ending Fund balance June 30, 2018:	
Restricted	4,288,600
Total Fund Balance:	<u>4,288,600</u>

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

Fund balance July 1, 2017:	
Restricted	6,372,100

<i>Operating Revenue</i>	
Revenue from Federal Sources	743,000
Incoming Transfers and Other Transactions	886,400
Total:	<u>1,629,400</u>

Amount Available For Appropriation:	8,001,500
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Amount To Be Appropriated:	
<i>Fund Operation Expenditures</i>	
Debt Service - Long Term 511	928,000
Contingency Expenditures	7,073,500
Total Appropriated:	<u>8,001,500</u>

Anticipated Ending Fund balance June 30, 2018:	
Restricted	7,073,500
Total Fund Balance:	<u>7,073,500</u>

**Career Focused Education Campus Renovations Capital Projects Fund
Fund 404**

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Fund balance July 1, 2017:	
Committed	4,763,200

Operating Revenue

Revenue from Local Sources	15,000
Incoming Transfers and Other Transactions	900,000
Total:	<u>915,000</u>

Amount Available For Appropriation:	5,678,200
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Amount To Be Appropriated:

Fund Operation Expenditures

Support Services 280	9,500
Facilities Acquisition 450	2,310,500
Contingency Expenditures	3,358,200
Total Appropriated:	<u>5,678,200</u>

Anticipated Ending Fund balance June 30, 2018:

Committed	3,358,200
Total Fund Balance:	<u>3,358,200</u>

**OS Education Service and Conference Center Capital Projects Fund
Fund 406**

Fund balance July 1, 2017:	
Committed	3,278,500

Operating Revenue

Revenue from Local Sources	8,000
Incoming Transfers and Other Transactions	200,000
Total:	<u>208,000</u>

Amount Available For Appropriation:	3,486,500
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Amount To Be Appropriated:

Fund Operation Expenditures

Support Services - Central 280	800,400
Facilities Improvements 45x	140,800
Contingency Expenditures	2,545,300
Total Appropriated:	<u>3,486,500</u>

Anticipated Ending Fund balance June 30, 2018:

Committed	2,545,300
Total Fund Balance:	<u>2,545,300</u>

**JobLink Facility Capital Projects Fund
Fund 409**

Fund balance July 1, 2017:	487,000
Restricted	

Operating Revenue

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Revenue from Local Sources	1,400
Total:	<u>1,400</u>

Amount Available For Appropriation: 488,400

Amount To Be Appropriated:	
<i>Fund Operation Expenditures</i>	
Facilities Improvements 45x	178,000
Contingency Expenditures	310,400
Total Appropriated:	<u>488,400</u>

Anticipated Ending Fund balance June 30, 2018:	
Restricted	310,400
Total Fund Balance:	<u>310,400</u>

**Production Print Enterprise Fund
Fund 710**

Net Position July 1, 2017:	
Net investments in capital assets	324,000
Unrestricted net position	951,700
Net Position	<u>1,275,700</u>

<i>Operating Revenue</i>	
Revenue from Local Sources	2,099,300
Revenue from State Sources	49,100
Total:	<u>2,148,400</u>
Amount Available For Appropriation:	<u>3,424,100</u>

Amount To Be Appropriated:	
<i>Fund Operation Expenditures</i>	
Support Services - Business 250	1,682,800
Operations and Maintenance 260	211,100
Support Services - Central 280	8,000
Depreciation 711	200,000
Contingency Expenditures	998,200
Total Appropriated:	<u>3,100,100</u>

Net Position June 30, 2018:	
Net investments in capital assets	324,000
Unrestricted net position	998,200
Net Position	<u>1,322,200</u>

**Risk Related Activity Fund
Fund 810**

Net Position July 1, 2017: 1,259,000

<i>Operating Revenue</i>	
Incoming Transfers and Other Transactions	8,651,300
Total:	<u>8,651,300</u>

Amount Available For Appropriation: 9,910,300

2017-18 ADOPTED BUDGET

Amount To Be Appropriated:	
Fund Operation Expenditures	8,579,800
Contingency Expenditures	1,330,500
Total Appropriated:	<u>9,910,300</u>
Ending Net Position June 30, 2018:	
Claim Fluctuation Reserve:	
CFR – Health Care Insurance	100,000
CFR – Dental Insurance	266,000
CFR – Visions Insurance	29,500
CFR – Life Insurance	3,100
CFR – STD/LTD Insurance	11,000
CFR – Workers Compensation Insurance	53,900
CFR – Unemployment Insurance	50,000
CFR – General Liability	600
CFR – Errors & Omissions	600
CFR – Professional Liability	480,000
CFR – Bldg/Vehicles/Prop-Casualty	4,300
Contingency Reserve - W/C Settlements	100,000
Contingency Reserve - P/C Settlements	72,900
Retained Earnings	<u>158,600</u>
Net Position, End of Year Total	<u>1,330,500</u>

BE IT FURTHER RESOLVED, that no Board of Education member or employee of the School District shall expend any funds or obligate the expenditure of any funds except pursuant to appropriations made by the Board of Education and in keeping with the budgetary policy statement adopted by the Board. Changes in the amount appropriated by the Board of Education shall require approval by the Board of Education.

BE IT FURTHER RESOLVED, that the Superintendent is hereby charged with general supervision of the execution of the Budget adopted by the Board of Education and shall hold the Deputy Superintendents, Associate Superintendent 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 2017-2018.