

RECOMMENDED RESOLUTION
 Fiscal Year 2019
 Adopted 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 2018-2019 fiscal year.

BE IT RESOLVED, that this resolution shall be the Appropriation Act of Oakland Schools for the fiscal year 2018-2019; 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 2018-2019 is as follows:

	2018-19 ADOPTED BUDGET
General Education Fund:	
Fund 100	
Fund balance July 1, 2018:	
Unassigned	2,975,500
Non-Spendable (prepaids, inventory and deposits)	25,400
Total	3,000,900
 <i>Operating Revenue</i>	
Revenue from Local Sources	14,420,700
Revenue from State Sources	5,338,300
Incoming Transfers and Other Transactions	670,800
Total	20,429,800
 Amount Available to Appropriate:	 23,430,700
 Amount To Be Appropriated:	
<i>Fund Operation Expenditures</i>	
Support Services - Pupil 210	195,000
Support Services - Instructional Staff 220	8,459,700
Support Services - General Administration 230	1,669,100
Support Services - Business 250	911,900
Operations and Maintenance 260	718,200
Pupil Transportation 270	262,900
Support Services - Central 280	7,501,500
Support Services - Other 290	995,300
Fund Modifications (operating transfers out) 6XX	113,400
Contingency Expenditures	2,578,300
Total Appropriated:	23,405,300
 Anticipated Ending Fund balance June 30, 2019:	
Unassigned	2,578,300
Non-Spendable (prepaids, inventory and deposits)	25,400
Total Fund Balance:	2,603,700

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2018-19 ADOPTED BUDGET

**General Education Grants & Funded Projects:
 Fund 105-107**

Fund balance July 1, 2018:

Unassigned	-
Non-Spendable for prepaids, inventory and deposits	-
Total	-

Operating Revenue

Revenue from Non-Educational Entity	1,356,100
Revenue from State Sources	24,003,200
Revenue from Federal Sources	6,904,900
Total Available to Appropriate:	32,264,200

Amount To Be Appropriated:

Fund Operation Expenditures

Adult Continuing Ed 130	-
Basic Program 110	40,600
Support Services-Pupil 210	33,600
Support Services - Instructional Staff 220	5,002,800
Support Services - General Administration 230	311,800
Support Services - School Administration 240	33,000
Support Services - Business 250	58,700
Operation and Maintenance 260	1,000
Pupil Transportation Services 270	982,600
Support Services - Central 280	1,917,000
Support Services - Other 290	4,900
Community Services-Community Services Direction 310	274,300
Community Activities 330	710,600
Custody and Care of Children 350	8,000
Community Services - Welfare Activities 360	3,380,900
Community Services - Other Community Services 370/390	705,300
Payments to Other Public Schools 410	14,403,900
Payments to Not for Profit Entities 440	3,971,600
Fund Modifications (operating transfers out) 6XX	423,600
Total Appropriated:	32,264,200

Anticipated Ending Fund balance June 30, 2019:

Unassigned	-
Non-Spendable for prepaids, inventory and deposits	-
Total Fund Balance:	-

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2018-19 ADOPTED BUDGET

**Special Education Fund:
Fund 200**

Fund balance July 1, 2018:

Restricted Special Education	937,000
Non-Spendable (prepaids, inventory and deposits)	14,400
Restricted (SE center program facility renovation)	12,176,300
Total	13,127,700

Operating Revenue

Revenue from Local Sources	141,418,600
Revenue from State Sources	5,753,400
Incoming Transfers and Other Transactions	221,700
Total	147,393,700

Amount Available to Appropriate: 160,521,400

Amount To Be Appropriated:

Fund Operation Expenditures

Added Needs 120	2,510,000
Support Services - Pupil 210	9,777,500
Support Services - Instructional Staff 220	3,196,200
Support Services - General Administration 230	859,100
Support Services - Business 250	1,152,000
Operations and Maintenance 260	623,400
Pupil Transportation 270	93,400
Support Services - Central 280	3,909,200
Support Services - Other 290	339,000
Payments to Other Public Schools 410	121,462,900
Site Improvements 450	9,700,000
Fund Modifications (operating transfers out) 6XX	54,600
Contingency Expenditures	978,200
Total Appropriated:	154,655,500

Anticipated Ending Fund balance June 30, 2019:

Restricted Special Education	978,200
Non-Spendable (prepaids, inventory and deposits)	14,400
Restricted (SE center program facility renovation)	5,851,500
Total Fund Balance:	6,844,100

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2018-19 ADOPTED BUDGET

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

Fund balance July 1, 2018:	
Unassigned	-
Non-Spendable for prepaids, inventory and deposits	-
Total	-
<i>Operating Revenue</i>	
Revenue from Federal Sources	48,719,200
Total Available to Appropriate:	48,719,200
Amount To Be Appropriated:	
<i>Fund Operation Expenditures</i>	
Support Services - Pupil 210	1,701,500
Support Services - Instructional Staff 220	948,400
Support Services - Central 280	758,300
Community Services-Community Activities 330	400
Payments to Other Public Schools 410	44,951,900
Fund Modifications (operating transfers out) 6XX	358,700
Total Appropriated:	48,719,200
Anticipated Ending Fund balance June 30, 2019:	
Unassigned	-
Non-Spendable for prepaids, inventory and deposits	-
Total Fund Balance:	-

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2018-19 ADOPTED BUDGET

**Career Focused Education Fund
 Fund 600**

Fund balance July 1, 2018:

Restricted Career Focused Education	4,917,600
Non-Spendable for prepaids, inventory and deposits	26,400
Total	4,944,000

Operating Revenue

Revenue from Local Sources	35,076,200
Revenue from State Sources	3,990,900
Incoming Transfers and Other Transactions	154,400
Total	39,221,500

Amount Available to Appropriate: 44,165,500

Amount To Be Appropriated:

Fund Operation Expenditures

High School 113	142,900
Added Needs 120	17,026,500
Support Services - Pupil 210	1,774,200
Support Services - Instructional Staff 220	2,273,000
Support Services - General Administration 230	915,000
Support Services School Administration 240	2,249,000
Support Services - Business 250	1,412,100
Operations and Maintenance 260	3,599,600
Pupil Transportation 270	181,900
Support Services - Central 280	5,752,700
Support Services - Other 290	225,500
Payments to Other Public Schools 410	2,460,000
Fund Modifications (operating transfers out) 6XX	1,358,600
Contingency Expenditures	4,768,100
Total Appropriated:	44,139,100

Anticipated Ending Fund balance June 30, 2019:

Restricted Career Focused Education	4,768,100
Non-Spendable for prepaids, inventory and deposits	26,400
Total Fund Balance:	4,794,500

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2018-19 ADOPTED BUDGET

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

Fund balance July 1, 2018:

Unassigned	-
Non-Spendable for prepaids, inventory and deposits	-
Total	-

Operating Revenue

Revenue from Federal Sources	1,606,900
Total Available to Appropriate:	1,606,900

Amount To Be Appropriated:

Fund Operation Expenditures

Basic Program 110	21,100
Added Needs 120	307,900
Support Services-Pupil 210	614,200
Support Services - Instructional Staff 220	571,700
Business Services - 250	-
Operations and Maintenance - 260	2,600
Pupil Transportation 270	8,100
Support Services-Central 280	77,900
Fund Modifications (operating transfers out) 6XX	3,400
Total Appropriated:	1,606,900

Anticipated Ending Fund balance June 30, 2019:

Unassigned	-
Non-Spendable for prepaids, inventory and deposits	-
Total	-

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2018-19 ADOPTED BUDGET

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

Fund balance July 1, 2018:

Committed	2,246,300
Non-Spendable for prepaids, inventory and deposits	1,100
Total	2,247,400

Operating Revenue

Revenue from Local Sources	12,705,300
Revenue from State Sources	917,700
Incoming Transfers and Other Transactions	321,000
Total:	13,944,000

Amount Available For Appropriation: 16,191,400

Amount To Be Appropriated :

Fund Operation Expenditures

Instruction - Middle School 112	1,382,000
Instruction - High School 113	2,374,500
Support Services - Pupil 210	160,000
Support Services - Instructional Staff 220	15,000
Support Services - General Administration 230	543,500
Support Services School Administration 240	703,700
Support Services - Business 250	1,922,400
Support Services Security 260	62,300
Support Services - Central 280	7,040,000
Fund Modifications (operating transfers out) 6XX	236,900
Contingency Expenditures	1,750,000
Total Appropriated:	16,190,300

Anticipated Ending Fund balance June 30, 2019:

Committed	1,750,000
Non-Spendable for prepaids, inventory and deposits	1,100
Total	1,751,100

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**ONE Cooperative Service Fund
 Fund 271**

Fund balance July 1, 2018:

Committed	6,313,200
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Operating Revenue

Revenue from Local Sources	753,500
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Incoming Transfers and Other Transactions	26,600
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Total:	<u>780,100</u>
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Amount Available For Appropriation:	7,093,300
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Amount To Be Appropriated :

Fund Operation Expenditures

Support Services - Central 280	1,602,500
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Contingency Expenditures	5,490,800
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Total Appropriated:	<u>7,093,300</u>
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Anticipated Ending Fund balance June 30, 2019:

Committed	<u>5,490,800</u>
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Total Fund Balance:	<u>5,490,800</u>
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Medicaid Fund

Fund 273

Fund balance July 1, 2018:

Committed	-
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Operating Revenue

Revenue from Local Sources	9,629,700
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Revenue from State Sources	39,100
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Revenue from Federal Sources	250,000
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Total:	<u>9,918,800</u>
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Amount Available For Appropriation:	9,918,800
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Amount To Be Appropriated :

Fund Operation Expenditures

Operations and Maintenance 260	36,800
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Support Services - Central 280	628,300
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Payments to Other Public Schools 410	9,253,700
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Total Appropriated:	<u>9,918,800</u>
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Anticipated Ending Fund balance June 30, 2019:

Committed	-
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Total Fund Balance:	<u>-</u>
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**HR/Finance Consortium
 Fund 277**

Fund balance July 1, 2018:	
Committed	424,800
Non-Spendable for prepaids, inventory and deposits	28,000
Total	<u>452,800</u>

<i>Operating Revenue</i>	
Revenue from Local Sources	920,500
Revenue from State Sources	58,200
Total:	<u>978,700</u>

Amount Available For Appropriation: 1,431,500

Amount To Be Appropriated :	
<i>Fund Operation Expenditures</i>	
Support Services - Central 280	1,268,800
Contingency Expenditures	134,700
Total Appropriated:	<u>1,403,500</u>

Anticipated Ending Fund balance June 30, 2019:	
Committed	134,700
Non-Spendable for prepaids, inventory and deposits	28,000
Total	<u>162,700</u>

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

Fund balance July 1, 2018:	
Restricted	4,815,900

<i>Operating Revenue</i>	
Incoming Transfers and Other Transactions	550,000
Total:	<u>550,000</u>

Amount Available For Appropriation: 5,365,900

Amount To Be Appropriated:	
<i>Fund Operation Expenditures</i>	
Debt Service - Long Term 511	2,097,900
Contingency Expenditures	3,268,000
Total Appropriated:	<u>5,365,900</u>

Anticipated Ending Fund balance June 30, 2019:	
Restricted	3,268,000
Total Fund Balance:	<u>3,268,000</u>

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

Fund balance July 1, 2018:

Restricted	4,294,500
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Operating Revenue

Revenue from Local Sources

Total:	-
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Amount Available For Appropriation:	4,294,500
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Amount To Be Appropriated:

Fund Operation Expenditures

Debt Service - Long Term 511	2,500
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Fund Modifications (operating transfers out) 6XX	875,000
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Contingency Expenditures	3,417,000
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Total Appropriated:	4,294,500
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Anticipated Ending Fund balance June 30, 2019:

Restricted	3,417,000
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Total Fund Balance:	3,417,000
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**Debt Service Fund – QSCB Construction Reserve Fund
 Fund 314**

Fund balance July 1, 2018:

Restricted	6,877,300
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Operating Revenue

Revenue from Federal Sources	743,000
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Incoming Transfers and Other Transactions	875,000
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Total:	1,618,000
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Amount Available For Appropriation:	8,495,300
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Amount To Be Appropriated:

Fund Operation Expenditures

Debt Service - Long Term 511	928,000
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Contingency Expenditures	7,567,300
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Total Appropriated:	8,495,300
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Anticipated Ending Fund balance June 30, 2019:

Restricted	7,567,300
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Total Fund Balance:	7,567,300
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2018-19 ADOPTED BUDGET

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

Fund balance July 1, 2018:

Committed	6,638,200
Non-Spendable for prepaids, inventory and deposits	39,300
Total	6,677,500

Operating Revenue

Revenue from Local Sources	45,000
Incoming Transfers and Other Transactions	800,000
Total:	845,000

Amount Available For Appropriation: 7,522,500

Amount To Be Appropriated:

Fund Operation Expenditures

Operations and Maintenance 260	598,800
Facilities Acquisition 450	3,089,400
Contingency Expenditures	3,795,000
Total Appropriated:	7,483,200

Anticipated Ending Fund balance June 30, 2019:

Committed	3,795,000
Non-Spendable for prepaids, inventory and deposits	39,300
Total Fund Balance:	3,834,300

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**Administration Building Renovations Capital Projects Fund
 Fund 406**

Fund balance July 1, 2018:	
Committed	4,447,800
Non-Spendable for prepaids, inventory and deposits	62,100
Total	4,509,900
<i>Operating Revenue</i>	
Revenue from Local Sources	10,000
Incoming Transfers and Other Transactions	200,000
Total:	210,000
Amount Available For Appropriation:	4,719,900
Amount To Be Appropriated:	
<i>Fund Operation Expenditures</i>	
Operations and Maintenance	-
Support Services - Central 280	598,100
Facilities Improvements 45x	353,400
Contingency Expenditures	3,706,300
Total Appropriated:	4,657,800
Anticipated Ending Fund balance June 30, 2019:	
Committed	3,768,400
Non-Spendable for prepaids, inventory and deposits	62,100
Total Fund Balance:	3,830,500

**Career Connections Facility Capital Projects Fund
 Fund 409**

Fund balance July 1, 2018:	
Restricted	377,100
<i>Operating Revenue</i>	
Revenue from Local Sources	2,200
Total:	2,200
Amount Available For Appropriation:	379,300
Amount To Be Appropriated:	
<i>Fund Operation Expenditures</i>	
Facilities Improvements 45x	15,000
Contingency Expenditures	364,300
Total Appropriated:	379,300
Anticipated Ending Fund balance June 30, 2019:	
Restricted	364,300
Total Fund Balance:	364,300

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**Production Print Enterprise Fund
 Fund 710**

Net Position July 1, 2018:

Net investments in capital assets	220,100
Unrestricted net position	959,500
Net Position	<u>1,179,600</u>

Operating Revenue

Revenue from Local Sources	2,135,000
Revenue from State Sources	65,500
Total:	<u>2,200,500</u>

Amount Available For Appropriation:

	<u>3,380,100</u>
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Amount To Be Appropriated:

Fund Operation Expenditures

Support Services - General Administration 230	1,000
Support Services - Business 250	1,872,800
Operations and Maintenance 260	211,800
Support Services - Central 280	13,100
Depreciation 711	90,000
Contingency Expenditures	971,300
Total Appropriated:	<u>3,160,000</u>

Net Position June 30, 2019:

Net investments in capital assets	220,100
Unrestricted net position	971,300
Net Position	<u>1,191,400</u>

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2018-19 ADOPTED BUDGET

**Risk Related Activity Fund
 Fund 810**

Net Position July 1, 2018:	1,896,600
<i>Operating Revenue</i>	
Incoming Transfers and Other Transactions	8,464,600
Total:	8,464,600
Amount Available For Appropriation:	10,361,200
Amount To Be Appropriated:	
Fund Operation Expenditures	8,423,700
Contingency Expenditures	1,937,500
Total Appropriated:	10,361,200
Ending Net Position June 30, 2019:	
Claim Fluctuation Reserve:	
CFR – Health Care Insurance	100,000
CFR – Dental Insurance	346,400
CFR – Vision Insurance	34,400
CFR – Life Insurance	3,800
CFR – STD/LTD Insurance	11,500
CFR – Workers Compensation Insurance	59,300
CFR – Unemployment Insurance	50,000
CFR – General Liability	800
CFR – Errors & Omissions	300
CFR – Professional Liability	520,000
CFR – Bldg/Vehicles/Prop-Casualty	4,100
Contingency Reserve - Cyber Liability	500,000
Contingency Reserve - W/C Settlements	100,000
Contingency Reserve - P/C Settlements	72,900
Retained Earnings	134,000
Net Position, End of Year Total	1,937,500

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 Superintendent, 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 2018-2019.