

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 2016-2017 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 2016-2017 is as follows:

	<b>2016-17 ADOPTED BUDGET</b>
<b>General Education Fund:</b>	
<b>Fund 100</b>	
Fund balance July 1, 2016:	
Unassigned	4,006,600
Non-Spendable (prepaids, inventory and deposits)	47,100
Total	4,053,700
 <i>Operating Revenue</i>	
Revenue from Local Sources	13,683,600
Revenue from State Sources	4,825,600
Incoming Transfers and Other Transactions	703,200
Total	19,212,400
 Amount Available to appropriate:	 23,266,100
 Amount To Be Appropriated:	
<i>Fund Operation Expenditures</i>	
Support Services - Pupil 210	154,100
Support Services - Instructional Staff 220	8,589,500
Support Services - General Administration 230	1,468,400
Support Services - Business 250	864,400
Operations and Maintenance 260	711,400
Pupil Transportation 270	233,200
Support Services - Central 280	7,257,900
Support Services - Other 290	916,000
Fund Modifications (other operating transfers out) 6XX	113,400
Contingency Expenditures	2,910,700
Total Appropriated:	23,219,000
 Anticipated Ending Fund balance June 30, 2016:	
Unassigned	2,910,700
Non-Spendable (prepaids, inventory and deposits)	47,100
Total Fund Balance:	2,957,800

<b>2016-17 ADOPTED BUDGET</b>
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**General Education Grants & Funded Projects:  
Fund 105-107**

*Operating Revenue*

Revenue from Non-Educational Entity	3,060,587
Revenue from State Sources	20,621,869
Revenue from Federal Sources	<u>8,552,944</u>
Total Available to Appropriate:	<u><u>32,235,400</u></u>

Amount To Be Appropriated:

*Fund Operation Expenditures*

Added Needs 120	68,823
Support Services - Instructional Staff 220	4,125
Support Services - General Administration 230	5,153,151
Support Services - School Administration 240	186,159
Support Services - Business 250	14,849
Pupil Transportation Services 270	64,371
Support Services - Central 280	923,544
Support Services - Other 290	1,310,240
Community Services-Community Services Direction 310	39,102
Community Activities 330	404,780
Custody and Care of Children 350	405,457
Community Services - Welfare Activities 360	4,932
Community Services - Non-Public Schools Pupils 370	3,986,294
Community Services - Other Community Services 390	901,431
Payments to Other Public Schools 410	14,997,767
Payments to Not for Profit Entities 440	3,384,524
Fund Modification - Other Operating Transfers Out 6XX	<u>385,851</u>
Total Appropriated:	<u><u>32,235,400</u></u>

<b>2016-17 ADOPTED BUDGET</b>
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**Special Education Fund:  
Fund 200**

Fund balance July 1, 2016:	
Restricted Special Education	1,273,500
Non-Spendable (prepaids, inventory and deposits)	40,700
Restricted (SE center program facility renovation)	4,308,700
Total	<u>5,622,900</u>

<i>Operating Revenue</i>	
Revenue from Local Sources	133,741,300
Revenue from State Sources	3,661,200
Incoming Transfers and Other Transactions	236,500
Total	<u>137,639,000</u>

Amount Available to Appropriate:	143,261,900
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Amount To Be Appropriated:

<i>Fund Operation Expenditures</i>	
Added Needs 120	2,560,000
Support Services - Pupil 210	8,736,600
Support Services - Instructional Staff 220	2,797,200
Support Services - General Administration 230	758,800
Support Services - Business 250	1,100,200
Operations and Maintenance 260	623,700
Pupil Transportation 270	77,800
Support Services - Central 280	4,038,700
Support Services - Other 290	335,000
Payments to Other Public Schools 410	114,132,400
Site Improvements 450	1,028,000
Fund Modifications (operating transfers out) 6XX	58,600
Contingency Expenditures	934,400
Total Appropriated:	<u>137,181,400</u>

Anticipated Ending Fund balance June 30, 2016:	
Restricted Special Education	934,400
Non-Spendable (prepaids, inventory and deposits)	40,700
Restricted (SE center program facility renovation)	6,039,800
Total Fund Balance:	<u>7,014,900</u>

<b>2016-17 ADOPTED BUDGET</b>
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**Special Education Grants & Funded Projects  
Fund 205**

*Operating Revenue*

Revenue from Federal Sources	45,279,800
Total Available to Appropriate:	<u>45,279,800</u>

Amount To Be Appropriated:

*Fund Operation Expenditures*

Support Services - Pupil 210	1,208,970
Support Services - Instructional Staff 220	1,177,275
Support Services - Central 280	479,966
Payments to Other Public Schools 410	42,119,270
Fund Modification - Other Operating Transfers Out 6XX	<u>294,319</u>
Total Appropriated:	<u>45,279,800</u>

<b>2016-17 ADOPTED BUDGET</b>
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**Career Focused Education Fund  
Fund 600**

Fund balance July 1, 2016:	
Restricted Career Focused Education	5,174,900
Non-Spendable for prepaids, inventory and deposits	90,800
Total	<u>5,265,700</u>

<i>Operating Revenue</i>	
Revenue from Local Sources	32,949,800
Revenue from State Sources	2,678,800
Incoming Transfers and Other Transactions	87,500
Total	<u>35,716,100</u>

Amount Available to Appropriate:	40,981,800
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Amount To Be Appropriated:

<i>Fund Operation Expenditures</i>	
Added Needs 120	16,792,900
Support Services - Pupil 210	1,528,100
Support Services - Instructional Staff 220	1,610,800
Support Services - General Administration 230	801,700
Support Services School Administration 240	2,316,600
Support Services - Business 250	1,236,400
Operations and Maintenance 260	3,401,900
Pupil Transportation 270	185,000
Support Services - Central 280	5,671,300
Support Services - Other 290	219,500
Payments to Other Public Schools 410	2,460,000
Fund Modifications (other operating transfers out) 6XX	804,600
Contingency Expenditures	3,862,200
Total Appropriated:	<u>40,891,000</u>

Anticipated Ending Fund balance June 30, 2016:	
Restricted Career Focused Education	3,862,200
Non-Spendable for prepaids, inventory and deposits	90,800
Total Fund Balance:	<u>3,953,000</u>

<b>2016-17 ADOPTED BUDGET</b>
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**Career Focused Education Grants & Funded Projects  
Fund 605**

*Operating Revenue*

Revenue from Federal Sources	1,862,300
Total Available to Appropriate:	<u>1,862,300</u>

Amount To Be Appropriated:

*Fund Operation Expenditures*

Added Needs 120	276,552
Support Services-Pupil 210	622,567
Support Services - Instructional Staff 220	845,670
Pupil Transportation 270	10,429
Support Services-Central 280	107,082
Total Appropriated:	<u>1,862,300</u>

**External Cost Recovery & Tuition Program Fund  
Fund 270**

Fund balance July 1, 2016:

Committed	1,068,300
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*Operating Revenue*

Revenue from Local Sources	11,297,000
State Sources	537,500
Incoming Transfers and Other Transactions	250,000
Total:	<u>12,084,500</u>

Amount Available For Appropriation: 13,152,800

*Fund Operation Expenditures*

Amount To Be Appropriated :

Instruction - Middle School 112	1,872,400
Instruction - High School 113	2,571,200
Support Services - Pupil 210	54,200
Support Services - Instructional Staff 220	164,500
Support Services - General Administration 230	347,600
Support Services - Business 250	2,291,000
Support Services - Central 280	4,685,800
Fund Modification - Other Operating Transfers Out 6XX	263,800
Contingency Expenditures	902,300
Total:	<u>13,152,800</u>

Anticipated Ending Fund balance June 30, 2016:

Committed	902,300
Total Fund Balance:	<u>902,300</u>

<b>2016-17 ADOPTED BUDGET</b>
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**ONE Cooperative Service Fund  
Fund 271**

Fund balance July 1, 2016:  
Committed 1,803,500

*Operating Revenue*  
Revenue from Local Sources 765,900  
State Sources -  
Incoming Transfers and Other Transactions 26,600  
Total: 792,500

Amount Available For Appropriation: 2,596,000

*Fund Operation Expenditures*  
Amount To Be Appropriated :  
Support Services - Central 280 655,000  
Contingency Expenditures 1,941,000  
Total: 2,596,000

Anticipated Ending Fund balance June 30, 2016:  
Committed 1,941,000  
Total Fund Balance: 1,941,000

**Medicaid Fund  
Fund 273**

Fund balance July 1, 2016:  
Committed -

*Operating Revenue*  
Revenue from Local Sources 8,627,400  
Revenue from State Sources 28,600  
Revenue from Federal Sources 350,000  
Total: 9,006,000

Amount Available For Appropriation: 9,006,000

*Fund Operation Expenditures*  
Amount To Be Appropriated :  
Operations and Maintenance 260 34,900  
Support Services - Central 280 621,100  
Payments to Other Public Schools 410 8,350,000  
Total: 9,006,000

Anticipated Ending Fund balance June 30, 2016:  
Committed -  
Total Fund Balance: -

<b>2016-17 ADOPTED BUDGET</b>
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**HR/Finance Consortium**

**Fund 277**

Fund balance July 1, 2016:

Committed	650,700
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*Operating Revenue*

Revenue from Local Sources	812,700
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Revenue from State Sources	29,000
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Total:	<u>841,700</u>
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Amount Available For Appropriation:	1,492,400
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*Fund Operation Expenditures*

Amount To Be Appropriated :

Support Services - Central 280	1,107,600
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Contingency Expenditures	384,800
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Total:	<u>1,492,400</u>
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Anticipated Ending Fund balance June 30, 2016:

Committed	384,800
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Total Fund Balance:	<u>384,800</u>
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**Debt Service Fund – 2016 Refunding Bonds**

**Fund 311**

Fund balance July 1, 2016:

Restricted	6,482,200
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*Operating Revenue*

Revenue from Local Sources	60,000
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Incoming Transfers and Other Transactions	538,800
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Total:	<u>598,800</u>
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Amount Available For Appropriation:	7,081,000
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Amount To Be Appropriated:

*Fund Operation Expenditures*

Debt Service - Long Term 511	1,434,400
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Contingency Expenditures	5,646,600
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Amount To Be Appropriated :	<u>7,081,000</u>
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Anticipated Ending Fund balance June 30, 2016:

Restricted	5,646,600
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Total Fund Balance:	<u>5,646,600</u>
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<b>2016-17 ADOPTED BUDGET</b>
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**Debt Service Fund – CFE Campus Renovations  
Fund 312**

Fund balance July 1, 2016:	
Restricted	1,532,800
 <i>Operating Revenue</i>	
Revenue from Local Sources	2,000
Incoming Transfers and Other Transactions	-
Total:	<u>2,000</u>
 Amount Available For Appropriation:	 1,534,800
 Amount To Be Appropriated:	
<i>Fund Operation Expenditures</i>	
Debt Service - Long Term 511	1,246,000
Transfers Out to Fund 311	288,800
Contingency Expenditures	-
Amount To Be Appropriated :	<u>1,534,800</u>
 Anticipated Ending Fund balance June 30, 2016:	
Restricted	-
Total Fund Balance:	<u>-</u>

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

Fund balance July 1, 2016:	
Restricted	6,007,500
 <i>Operating Revenue</i>	
Revenue from Local Sources	40,000
Total:	<u>40,000</u>
 Amount Available For Appropriation:	 6,047,500
 Amount To Be Appropriated:	
<i>Fund Operation Expenditures</i>	
Debt Service - Long Term 511	1,000
Transfers Out to Fund 314	948,000
Contingency Expenditures	5,098,500
Amount To Be Appropriated :	<u>6,047,500</u>
 Anticipated Ending Fund balance June 30, 2016:	
Restricted	5,098,500
Total Fund Balance:	<u>5,098,500</u>

<b>2016-17 ADOPTED BUDGET</b>
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**Debt Service Fund – QSCB Construction Reserve Fund  
Fund 314**

Fund balance July 1, 2016:	
Restricted	5,100,300
 <i>Operating Revenue</i>	
Revenue from Local Sources	34,000
Revenue from Federal Sources	743,000
Incoming Transfers and Other Transactions	948,000
Total:	<u>1,725,000</u>
 Amount Available For Appropriation:	 6,825,300
 Amount To Be Appropriated:	
<i>Fund Operation Expenditures</i>	
Debt Service - Long Term 511	926,000
Contingency Expenditures	5,899,300
Amount To Be Appropriated :	<u>6,825,300</u>
 Anticipated Ending Fund balance June 30, 2016:	
Restricted	5,899,300
Total Fund Balance:	<u>5,899,300</u>

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

Fund balance July 1, 2016:	
Committed	5,225,000
 <i>Operating Revenue</i>	
Revenue from Local Sources	5,000
Incoming Transfers and Other Transactions	500,000
Total:	<u>505,000</u>
 Amount Available For Appropriation:	 5,730,000
 Amount To Be Appropriated:	
<i>Fund Operation Expenditures</i>	
Facilities Acquisition 450	1,300,500
Contingency Expenditures	4,429,500
Total Appropriated:	<u>5,730,000</u>
 Anticipated Ending Fund balance June 30, 2016:	
Committed	4,429,500
Total Fund Balance:	<u>4,429,500</u>

<b>2016-17 ADOPTED BUDGET</b>
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**OS Education Service and Conference Center Capital Projects Fund**

**Fund 406**

Fund balance July 1, 2016:  
Committed 3,296,100

*Operating Revenue*

Revenue from Local Sources 5,000  
Incoming Transfers and Other Transactions 200,000  
Total: 205,000

Amount Available For Appropriation: 3,501,100

Amount To Be Appropriated:

*Fund Operation Expenditures*

Support Services - Central 280 212,500  
Facilities Acquisition 450 224,200  
Contingency Expenditures 3,064,400  
Total Appropriated: 3,501,100

Anticipated Ending Fund balance June 30, 2016:

Committed 3,064,400  
Total Fund Balance: 3,064,400

**New JobLink Facility Capital Projects Fund**

**Fund 409**

Fund balance July 1, 2016: 547,600  
Restricted

*Operating Revenue*

Revenue from Local Sources 1,000  
Total: 1,000

Amount Available For Appropriation: 548,600

Amount To Be Appropriated:

*Fund Operation Expenditures*

Facilities Acquisition 450 70,000  
Contingency Expenditures 478,600  
Total Appropriated: 548,600

Anticipated Ending Fund balance June 30, 2016:

Restricted 478,600  
Total Fund Balance: 478,600

<b>2016-17 ADOPTED BUDGET</b>
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**Production Print Enterprise Fund  
Fund 710**

Net Position July 1, 2016:	
Net investments in capital assets	572,800
Unrestricted net position	477,000
Net Position	<u>1,049,800</u>
<i>Operating Revenue</i>	
Revenue from Local Sources	2,150,000
Revenue from State Sources	43,400
Total:	<u>2,193,400</u>
Amount Available For Appropriation:	<u>3,243,200</u>
Amount To Be Appropriated:	
<i>Fund Operation Expenditures</i>	
Support Services - Business 250	1,745,200
Operations and Maintenance 260	215,000
Support Services - Central 280	54,000
Depreciation 711	200,000
Contingency Expenditures	1,029,000
Total Appropriated:	<u>3,243,200</u>
Net Position June 30, 2016:	
Net investments in capital assets	572,800
Unrestricted net position	456,200
Net Position	<u>1,029,000</u>

<b>2016-17 ADOPTED BUDGET</b>
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**Risk Related Activity Fund  
Fund 810**

Net Position July 1, 2016: 795,600

*Operating Revenue*

Incoming Transfers and Other Transactions 7,928,300

Total: 7,928,300

Amount Available For Appropriation: 8,723,900

Amount To Be Appropriated:

Fund Operation Expenditures 7,877,900

Contingency Expenditures 846,000

Amount To Be Appropriated: 8,723,900

Ending Net Position June 30, 2016:

Claim Fluctuation Reserve:

CFR – Health Care Insurance 100,000

CFR – Dental Insurance 296,300

CFR – Visions Insurance 36,000

CFR – Life Insurance 3,500

CFR – STD/LTD Insurance 7,600

CFR – Workers Compensation Insurance 119,700

CFR – Unemployment Insurance 50,000

CFR – General Liability 900

CFR – Errors & Omissions 700

CFR – Bldg/Vehicles/Prop-Casualty 80,800

Retained Earnings 150,500

Net Position, End of Year Total 846,000

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 2016-2017.