

RECOMMENDED RESOLUTION
 Fiscal Year 2019-2020
 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 2019-2020 fiscal year.

BE IT RESOLVED, that this resolution shall be the Appropriation Act of Oakland Schools for the fiscal year 2019-2020; 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 2019-2020 is as follows:

	2019-20 ADOPTED BUDGET
General Education Fund:	
Fund 100	
Fund balance July 1, 2019:	
Non-Spendable (prepaids, inventory and deposits)	28,600
Assigned	1,500,000
Unassigned	3,184,000
Total	4,712,600
 <i>Operating Revenue</i>	
Revenue from Local Sources	14,818,300
Revenue from State Sources	5,443,000
Incoming Transfers and Other Transactions	670,700
Total	20,932,000
 Amount Available to Appropriate:	 25,644,600
 Amount To Be Appropriated:	
<i>Fund Operation Expenditures</i>	
Support Services - Pupil 210	196,700
Support Services - Instructional Staff 220	7,703,500
Support Services - General Administration 230	1,686,400
Support Services - Business 250	928,400
Operations and Maintenance 260	847,500
Pupil Transportation 270	256,300
Support Services - Central 280	7,798,900
Support Services - Other 290	851,800
Fund Modifications (operating transfers out) 6XX	913,400
Contingency Expenditures	3,233,100
Total Appropriated:	24,416,000
 Anticipated Ending Fund balance June 30, 2020:	
Non-Spendable (prepaids, inventory and deposits)	28,600
Assigned	1,200,000
Unassigned	3,233,100
Total Fund Balance:	4,461,700

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2019-20 ADOPTED BUDGET

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

Fund balance July 1, 2019:

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

Operating Revenue

Revenue from Non-Educational Entity	700,500
Revenue from State Sources	25,463,300
Revenue from Federal Sources	3,504,900
Total Available to Appropriate:	29,668,700

Amount To Be Appropriated:

Fund Operation Expenditures

Added Needs 120	75,100
Support Services-Pupil 210	88,400
Support Services - Instructional Staff 220	5,139,600
Support Services - General Administration 230	286,200
Support Services - School Administration 240	13,000
Support Services - Business 250	45,200
Operation and Maintenance 260	255,600
Pupil Transportation Services 270	1,065,000
Support Services - Central 280	1,489,500
Support Services - Other 290	3,200
Community Services-Community Services Direction 310	260,500
Community Activities 330	532,700
Custody and Care of Children 350	12,700
Community Services - Welfare Activities 360	268,900
Community Services - Other Community Services 370/390	710,400
Payments to Other Public Schools 410	14,776,300
Payments to Not for Profit Entities 440	4,322,400
Fund Modifications (operating transfers out) 6XX	324,000
Total Appropriated:	29,668,700

Anticipated Ending Fund balance June 30, 2020:

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

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2019-20 ADOPTED BUDGET

**Special Education Fund:
Fund 200**

Fund balance July 1, 2019:

Non-Spendable (prepaids, inventory and deposits)	22,900
Restricted Special Education	960,500
Restricted (SE center program facility renovation)	8,826,400
Total	9,809,800

Operating Revenue

Revenue from Local Sources	146,682,100
Revenue from State Sources	6,101,000
Incoming Transfers and Other Transactions	225,000
Total	153,008,100

Amount Available to Appropriate: 162,817,900

Amount To Be Appropriated:

Fund Operation Expenditures

Added Needs 120	2,410,000
Support Services - Pupil 210	7,222,800
Support Services - Instructional Staff 220	5,267,400
Support Services - General Administration 230	864,200
Support Services - Business 250	1,192,400
Operations and Maintenance 260	548,600
Pupil Transportation 270	88,800
Support Services - Central 280	4,351,400
Support Services - Other 290	344,000
Payments to Other Public Schools 410	129,612,900
Fund Modifications (operating transfers out) 6XX	342,600
Contingency Expenditures	991,500
Total Appropriated:	153,236,600

Anticipated Ending Fund balance June 30, 2020:

Non-Spendable (prepaids, inventory and deposits)	22,900
Restricted Special Education	991,500
Restricted (SE center program facility renovation)	9,558,400
Total Fund Balance:	10,572,800

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

Fund balance July 1, 2019:	
Unassigned	-
Non-Spendable for prepaids, inventory and deposits	-
Total	-

<i>Operating Revenue</i>	
Revenue from Federal Sources	50,802,900
Total Available to Appropriate:	50,802,900

Amount To Be Appropriated:	
<i>Fund Operation Expenditures</i>	
Support Services - Pupil 210	1,713,400
Support Services - Instructional Staff 220	734,300
Support Services - Central 280	989,900
Community Services-Community Activities 330	400
Payments to Other Public Schools 410	47,092,000
Fund Modifications (operating transfers out) 6XX	272,900
Total Appropriated:	50,802,900

Anticipated Ending Fund balance June 30, 2020:	
Unassigned	-
Non-Spendable for prepaids, inventory and deposits	-
Total Fund Balance:	-

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2019-20 ADOPTED BUDGET

**Career Focused Education Fund
 Fund 600**

Fund balance July 1, 2019:

Non-Spendable for prepaids, inventory and deposits	17,200
Restricted Career Focused Education	5,942,300
Total	5,959,500

Operating Revenue

Revenue from Local Sources	36,621,800
Revenue from State Sources	4,626,000
Incoming Transfers and Other Transactions	122,000
Total	41,369,800

Amount Available to Appropriate: 47,329,300

Amount To Be Appropriated:

Fund Operation Expenditures

High School 113	123,600
Added Needs 120	16,997,900
Support Services - Pupil 210	1,818,100
Support Services - Instructional Staff 220	2,879,800
Support Services - General Administration 230	901,900
Support Services School Administration 240	2,546,300
Support Services - Business 250	1,427,100
Operations and Maintenance 260	3,802,600
Pupil Transportation 270	160,900
Support Services - Central 280	5,908,300
Support Services - Other 290	178,000
Payments to Other Public Schools 410	3,088,000
Fund Modifications (operating transfers out) 6XX	2,370,600
Contingency Expenditures	5,109,000
Total Appropriated:	47,312,100

Anticipated Ending Fund balance June 30, 2020:

Non-Spendable for prepaids, inventory and deposits	17,200
Restricted Career Focused Education	5,109,000
Total Fund Balance:	5,126,200

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

Fund balance July 1, 2019:	
Unassigned	-
Non-Spendable for prepaids, inventory and deposits	-
Total	-

<i>Operating Revenue</i>	
Revenue from Federal Sources	1,535,000
Total Available to Appropriate:	1,535,000

Amount To Be Appropriated:	
<i>Fund Operation Expenditures</i>	
Basic Program 110	9,500
Added Needs 120	332,800
Support Services-Pupil 210	530,500
Support Services - Instructional Staff 220	519,500
Pupil Transportation 270	6,400
Support Services-Central 280	132,000
Fund Modifications (operating transfers out) 6XX	4,300
Total Appropriated:	1,535,000

Anticipated Ending Fund balance June 30, 2020:	
Unassigned	-
Non-Spendable for prepaids, inventory and deposits	-
Total	-

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

Fund balance July 1, 2019:

Non-Spendable for prepaids, inventory and deposits	1,100
Committed	2,939,700
Total	2,940,800

Operating Revenue

Revenue from Local Sources	13,503,000
Revenue from State Sources	866,800
Incoming Transfers and Other Transactions	420,000
Total:	14,789,800

Amount Available For Appropriation: 17,730,600

Amount To Be Appropriated :

Fund Operation Expenditures

Instruction - Elementary 111	3,000
Instruction - Middle School 112	1,354,500
Instruction - High School 113	2,320,200
Support Services - Pupil 210	245,600
Support Services - General Administration 230	614,200
Support Services School Administration 240	700,600
Support Services - Business 250	1,404,900
Support Services Security 260	33,000
Support Services - Central 280	7,625,400
Fund Modifications (operating transfers out) 6XX	257,200
Contingency Expenditures	3,170,900
Total Appropriated:	17,729,500

Anticipated Ending Fund balance June 30, 2020:

Non-Spendable for prepaids, inventory and deposits	1,100
Committed	3,170,900
Total	3,172,000

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**ONE Cooperative Service Fund
 Fund 271**

Fund balance July 1, 2019:

Committed	7,202,300
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Operating Revenue

Revenue from Local Sources	905,300
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Incoming Transfers and Other Transactions	226,600
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Total:	<u>1,131,900</u>
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Amount Available For Appropriation:	8,334,200
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Amount To Be Appropriated :

Fund Operation Expenditures

Support Services - Central 280	460,000
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Fund Modification - Other Operating Transfers Out 6XX	75,000
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Contingency Expenditures	7,799,200
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Total Appropriated:	<u>8,334,200</u>
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Anticipated Ending Fund balance June 30, 2020:

Committed	7,799,200
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Total Fund Balance:	<u>7,799,200</u>
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**Medicaid Fund
 Fund 273**

Fund balance July 1, 2019:

Committed	-
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Operating Revenue

Revenue from Local Sources	13,219,500
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Revenue from State Sources	39,700
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Revenue from Federal Sources	440,000
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Total:	<u>13,699,200</u>
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Amount Available For Appropriation:	13,699,200
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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	634,900
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Payments to Other Public Schools 410	13,027,500
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Total Appropriated:	<u>13,699,200</u>
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Anticipated Ending Fund balance June 30, 2020:

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

Fund balance July 1, 2019:

Committed	538,300
Total	538,300

Operating Revenue

Revenue from Local Sources	1,104,800
Revenue from State Sources	67,400
Total:	1,172,200

Amount Available For Appropriation:	1,710,500
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Amount To Be Appropriated :

Fund Operation Expenditures

Support Services - Central 280	1,129,800
Fund Modification - Other Operating Transfers Out 6XX	150,000
Contingency Expenditures	430,700
Total Appropriated:	1,710,500

Anticipated Ending Fund balance June 30, 2020:

Committed	430,700
Total	430,700

**School Activities Fund
 Fund 290**

Fund balance July 1, 2019:

Committed	-
Total	-

Operating Revenue

Revenue from Local Sources	125,000
Total:	125,000

Amount Available For Appropriation:	125,000
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Amount To Be Appropriated :

Fund Operation Expenditures

Other School Activity Expenditures 296	125,000
Total Appropriated:	125,000

Anticipated Ending Fund balance June 30, 2020:

Committed	-
Total	-

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

Fund balance July 1, 2019:	
Restricted	3,335,500
 <i>Operating Revenue</i>	
Incoming Transfers and Other Transactions	1,050,000
Total:	<u>1,050,000</u>
 Amount Available For Appropriation:	 4,385,500
 Amount To Be Appropriated:	
<i>Fund Operation Expenditures</i>	
Debt Service - Long Term 511	2,097,400
Contingency Expenditures	2,288,100
Total Appropriated:	<u>4,385,500</u>
 Anticipated Ending Fund balance June 30, 2020:	
Restricted	2,288,100
Total Fund Balance:	<u>2,288,100</u>

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

Fund balance July 1, 2019:	
Restricted	4,048,100
 <i>Operating Revenue</i>	
Revenue from Local Sources	-
Incoming Transfers and Other Transactions	-
Total:	<u>-</u>
 Amount Available For Appropriation:	 4,048,100
 Amount To Be Appropriated:	
<i>Fund Operation Expenditures</i>	
Debt Service - Long Term 511	2,500
Fund Modifications (operating transfers out) 6XX	845,000
Contingency Expenditures	3,200,600
Total Appropriated:	<u>4,048,100</u>
 Anticipated Ending Fund balance June 30, 2020:	
Restricted	3,200,600
Total Fund Balance:	<u>3,200,600</u>

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

Fund balance July 1, 2019:	
Restricted	7,479,400
 <i>Operating Revenue</i>	
Revenue from Federal Sources	743,000
Incoming Transfers and Other Transactions	845,000
Total:	<u>1,588,000</u>
 Amount Available For Appropriation:	
	9,067,400
 Amount To Be Appropriated:	
<i>Fund Operation Expenditures</i>	
Debt Service - Long Term 511	928,000
Contingency Expenditures	8,139,400
Total Appropriated:	<u>9,067,400</u>
 Anticipated Ending Fund balance June 30, 2020:	
Restricted	8,139,400
Total Fund Balance:	<u>8,139,400</u>

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

Fund balance July 1, 2019:	
Non-Spendable for prepaids, inventory and deposits	28,200
Committed	5,056,600
Total	<u>5,084,800</u>
 <i>Operating Revenue</i>	
Revenue from Local Sources	95,000
Incoming Transfers and Other Transactions	1,000,000
Total:	<u>1,095,000</u>
 Amount Available For Appropriation:	
	6,179,800
 Amount To Be Appropriated:	
<i>Fund Operation Expenditures</i>	
Support Services - Central 280	8,800
Facilities Acquisition 450	2,807,000
Contingency Expenditures	3,335,800
Total Appropriated:	<u>6,151,600</u>
 Anticipated Ending Fund balance June 30, 2020:	
Non-Spendable for prepaids, inventory and deposits	28,200
Committed	3,335,800
Total Fund Balance:	<u>3,364,000</u>

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

Fund balance July 1, 2019:

Non-Spendable for prepaids, inventory and deposits	46,600
Committed	4,390,700
Total	4,437,300

Operating Revenue

Revenue from Local Sources	35,000
Incoming Transfers and Other Transactions	1,400,000
Total:	1,435,000

Amount Available For Appropriation: 5,872,300

Amount To Be Appropriated:

Fund Operation Expenditures

Operations and Maintenance	-
Support Services - Central 280	448,500
Facilities Improvements 45x	344,500
Contingency Expenditures	5,032,700
Total Appropriated:	5,825,700

Anticipated Ending Fund balance June 30, 2020:

Non-Spendable for prepaids, inventory and deposits	46,600
Committed	5,032,700
Total Fund Balance:	5,079,300

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

Fund balance July 1, 2019:

Restricted	494,900
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Operating Revenue

Revenue from Local Sources	4,000
Total:	4,000

Amount Available For Appropriation: 498,900

Amount To Be Appropriated:

Fund Operation Expenditures

Facilities Improvements 45x	8,000
Contingency Expenditures	490,900
Total Appropriated:	498,900

Anticipated Ending Fund balance June 30, 2020:

Restricted	490,900
Total Fund Balance:	490,900

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**Production Print Enterprise Fund
 Fund 710**

Net Position July 1, 2019:

Net investments in capital assets	142,400
Unrestricted net position	1,231,200
Net Position	<u>1,373,600</u>

Operating Revenue

Revenue from Local Sources	1,999,500
Revenue from State Sources	56,500
Total:	<u>2,056,000</u>

Amount Available For Appropriation:

	<u>3,429,600</u>
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Amount To Be Appropriated:

Fund Operation Expenditures

Support Services - General Administration 230	1,000
Support Services - Business 250	1,768,800
Operations and Maintenance 260	213,800
Support Services - Central 280	2,000
Depreciation 711	118,000
Contingency Expenditures	1,183,600
Total Appropriated:	<u>3,287,200</u>

Net Position June 30, 2020:

Net investments in capital assets	142,400
Unrestricted net position	1,183,600
Net Position	<u>1,326,000</u>

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**Risk Related Activity Fund
 Fund 810**

Net Position July 1, 2019:		1,967,600
 <i>Operating Revenue</i>		
Incoming Transfers and Other Transactions		9,179,500
Total:		9,179,500
 Amount Available For Appropriation:		
		11,147,100
 Amount To Be Appropriated:		
Fund Operation Expenditures		9,113,500
Contingency Expenditures		2,033,600
Total Appropriated:		11,147,100
 Ending Net Position June 30, 2020:		
Claim Fluctuation Reserve:		
CFR – Health Care Insurance		100,000
CFR – Dental Insurance		276,700
CFR – Vision Insurance		29,000
CFR – Life Insurance		3,300
CFR – STD/LTD Insurance		11,600
CFR – Workers Compensation Insurance		59,700
CFR – Unemployment Insurance		50,000
CFR – General Liability		800
CFR – Errors & Omissions		300
CFR – Professional Liability		560,000
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
Contingency Reserve - Wellbeing		70,000
Retained Earnings		195,200
Net Position, End of Year Total		2,033,600

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 2019-2020.