

RECOMMENDED RESOLUTION  
 Fiscal Year 2020-21  
 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 2020-2021 fiscal year.

BE IT RESOLVED, that this resolution shall be the Appropriation Act of Oakland Schools for the fiscal year 2020-2021; 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 2020-2021 is as follows:

<b>2020-21 ADOPTED BUDGET</b>
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**General Education Fund:**

**Fund 100**

Fund balance July 1, 2020:

Non-Spendable (prepaids, inventory and deposits)	26,500
Assigned	1,200,000
Unassigned	3,916,300
<b>Total</b>	<b>5,142,800</b>

*Operating Revenue*

Revenue from Local Sources	15,421,400
Revenue from State Sources	5,862,700
Incoming Transfers and Other Transactions	699,100
<b>Total</b>	<b>21,983,200</b>

Amount Available to Appropriate: 27,126,000

Amount To Be Appropriated:

*Fund Operation Expenditures*

Support Services - Pupil 210	243,700
Support Services - Instructional Staff 220	7,718,300
Support Services - General Administration 230	1,744,000
Support Services - Business 250	954,400
Operations and Maintenance 260	862,600
Pupil Transportation 270	256,900
Support Services - Central 280	7,689,500
Support Services - Other 290	990,600
Fund Modifications (operating transfers out) 6XX	1,806,400
Contingency Expenditures	3,933,100
<b>Total Appropriated:</b>	<b>26,199,500</b>

Anticipated Ending Fund balance June 30, 2021:

Non-Spendable (prepaids, inventory and deposits)	26,500
Assigned	900,000
Unassigned	3,933,100
<b>Total Fund Balance:</b>	<b>4,859,600</b>

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<b>2020-21 ADOPTED BUDGET</b>
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**General Education Grants & Funded Projects:  
Fund 105**

Fund balance July 1, 2020:

Unassigned	-
Non-Spendable for prepaids, inventory and deposits	-
<b>Total</b>	<b>-</b>

*Operating Revenue*

Revenue from Non-Educational Entity	1,304,900
Revenue from State Sources	25,050,400
Revenue from Federal Sources	3,493,900
<b>Total Available to Appropriate:</b>	<b>29,849,200</b>

Amount To Be Appropriated:

*Fund Operation Expenditures*

Added Needs 120	626,700
Support Services - Instructional Staff 220	461,700
Support Services - General Administration 230	6,606,800
Support Services - School Administration 240	143,900
Support Services - Business 250	16,100
Operation and Maintenance 260	45,500
Pupil Transportation Services 270	149,200
Support Services - Central 280	981,800
Support Services - Other 290	480,600
Community Services-Community Services Direction 310	1,100
Community Activities 330	264,900
Custody and Care of Children 350	453,500
Community Services - Welfare Activities 360	1,200
Community Services - Non-Public School Pupils 370	22,300
Community Services - Other Community Services 390	657,400
Payments to Other Public Schools 410	14,500,300
Payments to Not for Profit Entities 440	4,002,700
Fund Modifications (operating transfers out) 6XX	433,500
<b>Total Appropriated:</b>	<b>29,849,200</b>

Anticipated Ending Fund balance June 30, 2021:

Unassigned	-
Non-Spendable for prepaids, inventory and deposits	-
<b>Total Fund Balance:</b>	<b>-</b>

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<b>2020-21 ADOPTED BUDGET</b>
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**Special Education Fund:  
Fund 200**

Fund balance July 1, 2020:

Non-Spendable (prepaids, inventory and deposits)	19,400
Restricted Special Education	989,500
Restricted (SE center program facility renovation)	10,930,100
<b>Total</b>	<b>11,939,000</b>

*Operating Revenue*

Revenue from Local Sources	153,278,900
Revenue from State Sources	6,843,900
Incoming Transfers and Other Transactions	194,400
<b>Total</b>	<b>160,317,200</b>

Amount Available to Appropriate: 172,256,200

Amount To Be Appropriated:

*Fund Operation Expenditures*

Added Needs 120	2,410,000
Support Services - Pupil 210	10,406,600
Support Services - Instructional Staff 220	3,199,700
Support Services - General Administration 230	905,800
Support Services - Business 250	1,226,100
Operations and Maintenance 260	562,100
Pupil Transportation 270	87,500
Support Services - Central 280	4,284,500
Support Services - Other 290	381,400
Payments to Other Public Schools 410	136,624,500
Fund Modifications (operating transfers out) 6XX	211,100
Contingency Expenditures	1,007,400
<b>Total Appropriated:</b>	<b>161,306,700</b>

Anticipated Ending Fund balance June 30, 2021:

Non-Spendable (prepaids, inventory and deposits)	19,400
Restricted Special Education	1,007,400
Restricted (SE center program facility renovation)	10,930,100
<b>Total Fund Balance:</b>	<b>11,956,900</b>

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

Fund balance July 1, 2020:	
Unassigned	-
Non-Spendable for prepaids, inventory and deposits	-
<b>Total</b>	<b>-</b>

<i>Operating Revenue</i>	
Revenue from Federal Sources	51,466,000
<b>Total Available to Appropriate:</b>	<b>51,466,000</b>

Amount To Be Appropriated:	
<i>Fund Operation Expenditures</i>	
Support Services - Pupil 210	2,259,000
Support Services - Instructional Staff 220	614,300
Support Services - Central 280	965,900
Community Services-Community Activities 330	400
Community Services - Non-Public Schools Pupil 370	34,600
Payments to Other Public Schools 410	47,336,800
Fund Modifications (operating transfers out) 6XX	255,000
<b>Total Appropriated:</b>	<b>51,466,000</b>

Anticipated Ending Fund balance June 30, 2021:	
Unassigned	-
Non-Spendable for prepaids, inventory and deposits	-
<b>Total Fund Balance:</b>	<b>-</b>

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**Career Focused Education Fund  
 Fund 600**

Fund balance July 1, 2020:

Non-Spendable for prepaids, inventory and deposits	16,000
Restricted Career Focused Education	5,276,900
<b>Total</b>	<b>5,292,900</b>

*Operating Revenue*

Revenue from Local Sources	38,183,800
Revenue from State Sources	5,208,100
Incoming Transfers and Other Transactions	123,600
<b>Total</b>	<b>43,515,500</b>

Amount Available to Appropriate: 48,808,400

Amount To Be Appropriated:

*Fund Operation Expenditures*

Added Needs 120	17,304,900
Support Services - Pupil 210	1,911,300
Support Services - Instructional Staff 220	3,345,600
Support Services - General Administration 230	942,400
Support Services School Administration 240	2,565,900
Support Services - Business 250	1,454,600
Operations and Maintenance 260	3,916,900
Pupil Transportation 270	124,500
Support Services - Central 280	5,757,500
Support Services - Other 290	218,400
Payments to Other Public Schools 410	3,088,000
Fund Modifications (operating transfers out) 6XX	2,919,100
Contingency Expenditures	5,243,300
<b>Total Appropriated:</b>	<b>48,792,400</b>

Anticipated Ending Fund balance June 30, 2021:

Non-Spendable for prepaids, inventory and deposits	16,000
Restricted Career Focused Education	5,243,300
<b>Total Fund Balance:</b>	<b>5,259,300</b>

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

Fund balance July 1, 2020:

Unassigned	-
Non-Spendable for prepaids, inventory and deposits	-
<b>Total</b>	<b>-</b>

*Operating Revenue*

Revenue from Non-Educational Entity	94,600
Revenue from State Sources	216,600
Revenue from Federal Sources	1,407,300
<b>Total Available to Appropriate:</b>	<b>1,718,500</b>

Amount To Be Appropriated:

*Fund Operation Expenditures*

Basic Program 110	9,100
Added Needs 120	366,000
Support Services-Pupil 210	693,000
Support Services - Instructional Staff 220	552,300
Pupil Transportation 270	8,200
Support Services-Central 280	86,400
Fund Modifications (operating transfers out) 6XX	3,500
<b>Total Appropriated:</b>	<b>1,718,500</b>

Anticipated Ending Fund balance June 30, 2021:

Unassigned	-
Non-Spendable for prepaids, inventory and deposits	-
<b>Total</b>	<b>-</b>

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

Fund balance July 1, 2020:

Non-Spendable for prepaids, inventory and deposits	400
Committed	3,174,800
<b>Total</b>	<b>3,175,200</b>

*Operating Revenue*

Revenue from Local Sources	14,381,000
Revenue from State Sources	1,159,600
Incoming Transfers and Other Transactions	685,800
<b>Total:</b>	<b>16,226,400</b>

Amount Available For Appropriation: 19,401,600

Amount To Be Appropriated :

*Fund Operation Expenditures*

Instruction - Elementary 111	5,300
Instruction - Middle School 112	1,035,000
Instruction - High School 113	2,910,400
Support Services - Pupil 210	155,800
Support Services - General Administration 230	650,400
Support Services School Administration 240	787,700
Support Services - Business 250	1,791,400
Support Services - Transportation 270	2,000
Support Services - Central 280	8,599,200
Fund Modifications (operating transfers out) 6XX	758,300
Contingency Expenditures	2,705,700
<b>Total Appropriated:</b>	<b>19,401,200</b>

Anticipated Ending Fund balance June 30, 2021:

Non-Spendable for prepaids, inventory and deposits	400
Committed	2,705,700
<b>Total</b>	<b>2,706,100</b>

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**ONE Cooperative Service Fund  
 Fund 271**

Fund balance July 1, 2020:

Committed	9,498,700
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*Operating Revenue*

Revenue from Local Sources	723,500
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Incoming Transfers and Other Transactions	1,661,600
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Total:	2,385,100
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Amount Available For Appropriation:	11,883,800
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Amount To Be Appropriated :

*Fund Operation Expenditures*

Support Services - Instructional Staff 220	4,086,000
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Support Services - Central 280	350,000
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Contingency Expenditures	7,447,800
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Total Appropriated:	11,883,800
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Anticipated Ending Fund balance June 30, 2021:

Committed	7,447,800
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Total Fund Balance:	7,447,800
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**Medicaid Fund**

**Fund 273**

Fund balance July 1, 2020:

Committed	-
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*Operating Revenue*

Revenue from Local Sources	13,006,000
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Revenue from State Sources	47,900
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Revenue from Federal Sources	515,000
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Total:	13,568,900
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Amount Available For Appropriation:	13,568,900
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Amount To Be Appropriated :

*Fund Operation Expenditures*

Operations and Maintenance 260	31,900
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Support Services - Central 280	652,400
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Payments to Other Public Schools 410	12,884,600
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Total Appropriated:	13,568,900
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Anticipated Ending Fund balance June 30, 2021:

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

Fund balance July 1, 2020:

Committed	438,800
Total	<u>438,800</u>

*Operating Revenue*

Revenue from Local Sources	1,077,400
Revenue from State Sources	84,300
Incoming Transfers and Other Transactions	50,000
Total:	<u>1,211,700</u>

Amount Available For Appropriation: 1,650,500

Amount To Be Appropriated :

*Fund Operation Expenditures*

Support Services - Central 280	1,073,100
Fund Modification - Other Operating Transfers Out 6XX	350,000
Contingency Expenditures	227,400
Total Appropriated:	<u>1,650,500</u>

Anticipated Ending Fund balance June 30, 2021:

Committed	227,400
Total	<u>227,400</u>

**School Activities Fund  
 Fund 290**

Fund balance July 1, 2020:

Committed	270,800
Total	<u>270,800</u>

*Operating Revenue*

Revenue from Local Sources	180,000
Total:	<u>180,000</u>

Amount Available For Appropriation: 450,800

Amount To Be Appropriated :

*Fund Operation Expenditures*

Other School Activity Expenditures 296	180,000
Total Appropriated:	<u>180,000</u>

Anticipated Ending Fund balance June 30, 2021:

Committed	270,800
Total	<u>270,800</u>

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

Fund balance July 1, 2020:

Restricted	3,626,100
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*Operating Revenue*

Incoming Transfers and Other Transactions	1,460,000
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Total:	<u>1,460,000</u>
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Amount Available For Appropriation:	5,086,100
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Amount To Be Appropriated:

*Fund Operation Expenditures*

Debt Service - Long Term 511	2,093,200
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Contingency Expenditures	2,992,900
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Total Appropriated:	<u>5,086,100</u>
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Anticipated Ending Fund balance June 30, 2021:

Restricted	2,992,900
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Total Fund Balance:	<u>2,992,900</u>
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**Debt Service Fund – QSCB Defeasement Fund  
 Fund 313**

Fund balance July 1, 2020:	
Restricted	3,627,900
 <i>Operating Revenue</i>	
Revenue from Local Sources	50,000
Total:	<u>50,000</u>
 Amount Available For Appropriation:	 3,677,900
 Amount To Be Appropriated:	
<i>Fund Operation Expenditures</i>	
Debt Service - Long Term 511	2,500
Fund Modifications (operating transfers out) 6XX	800,000
Contingency Expenditures	2,875,400
Total Appropriated:	<u>3,677,900</u>
 Anticipated Ending Fund balance June 30, 2021:	
Restricted	2,875,400
Total Fund Balance:	<u>2,875,400</u>

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

Fund balance July 1, 2020:	
Restricted	8,837,400
 <i>Operating Revenue</i>	
Revenue from Federal Sources	750,000
Incoming Transfers and Other Transactions	801,000
Total:	<u>1,551,000</u>
 Amount Available For Appropriation:	 10,388,400
 Amount To Be Appropriated:	
<i>Fund Operation Expenditures</i>	
Debt Service - Long Term 511	927,500
Contingency Expenditures	9,460,900
Total Appropriated:	<u>10,388,400</u>
 Anticipated Ending Fund balance June 30, 2021:	
Restricted	9,460,900
Total Fund Balance:	<u>9,460,900</u>

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

Fund balance July 1, 2020:

Non-Spendable for prepaids, inventory and deposits	18,800
Committed	6,411,500
<b>Total</b>	<b>6,430,300</b>

*Operating Revenue*

Revenue from Local Sources	90,000
Incoming Transfers and Other Transactions	1,500,000
<b>Total:</b>	<b>1,590,000</b>

Amount Available For Appropriation: 8,020,300

Amount To Be Appropriated:

*Fund Operation Expenditures*

Support Services - Central 280	10,000
Facilities Acquisition 450	2,725,500
Contingency Expenditures	5,266,000
<b>Total Appropriated:</b>	<b>8,001,500</b>

Anticipated Ending Fund balance June 30, 2021:

Non-Spendable for prepaids, inventory and deposits	18,800
Committed	5,266,000
<b>Total Fund Balance:</b>	<b>5,284,800</b>

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

Fund balance July 1, 2020:	
Non-Spendable for prepaids, inventory and deposits	31,100
Committed	9,044,300
<b>Total</b>	<b>9,075,400</b>

<i>Operating Revenue</i>	
Revenue from Local Sources	72,000
Incoming Transfers and Other Transactions	800,000
<b>Total:</b>	<b>872,000</b>

Amount Available For Appropriation: 9,947,400

Amount To Be Appropriated:	
<i>Fund Operation Expenditures</i>	
Support Services - Central 280	451,600
Facilities Improvements 45x	1,019,400
Contingency Expenditures	8,445,300
<b>Total Appropriated:</b>	<b>9,916,300</b>

Anticipated Ending Fund balance June 30, 2021:	
Non-Spendable for prepaids, inventory and deposits	31,100
Committed	8,445,300
<b>Total Fund Balance:</b>	<b>8,476,400</b>

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

Fund balance July 1, 2020:	
Restricted	526,500

<i>Operating Revenue</i>	
Revenue from Local Sources	5,800
<b>Total:</b>	<b>5,800</b>

Amount Available For Appropriation: 532,300

Amount To Be Appropriated:	
<i>Fund Operation Expenditures</i>	
Facilities Improvements 45x	5,000
Contingency Expenditures	527,300
<b>Total Appropriated:</b>	<b>532,300</b>

Anticipated Ending Fund balance June 30, 2021:	
Restricted	527,300
<b>Total Fund Balance:</b>	<b>527,300</b>

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**Production Print Enterprise Fund  
 Fund 710**

Net Position July 1, 2020:

Net investments in capital assets	205,300
Unrestricted net position	1,242,600
Net Position	<u>1,447,900</u>

*Operating Revenue*

Revenue from Local Sources	2,054,000
Revenue from State Sources	66,600
Total:	<u>2,120,600</u>

Amount Available For Appropriation:

	<u>3,568,500</u>
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Amount To Be Appropriated:

*Fund Operation Expenditures*

Support Services - General Administration 230	1,000
Support Services - Business 250	1,656,900
Operations and Maintenance 260	217,000
Support Services - Central 280	2,000
Depreciation 711	200,600
Contingency Expenditures	1,285,700
Total Appropriated:	<u>3,363,200</u>

Net Position June 30, 2021:

Net investments in capital assets	205,300
Unrestricted net position	1,285,700
Net Position	<u>1,491,000</u>

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**Risk Related Activity Fund  
 Fund 810**

Net Position July 1, 2020:	2,053,600
 <i>Operating Revenue</i>	
Incoming Transfers and Other Transactions	9,098,400
Total:	9,098,400
 Amount Available For Appropriation:	11,152,000
 Amount To Be Appropriated:	
Fund Operation Expenditures	9,094,100
Contingency Expenditures	2,057,900
Total Appropriated:	11,152,000
 Ending Net Position June 30, 2021:	
Claim Fluctuation Reserve:	
CFR – Health Care Insurance	100,000
CFR – Dental Insurance	269,600
CFR – Vision Insurance	39,200
CFR – Life Insurance	1,600
CFR – STD/LTD Insurance	11,600
CFR – Workers Compensation Insurance	55,400
CFR – Unemployment Insurance	50,000
CFR – General Liability	800
CFR – Errors & Omissions	300
CFR – Professional Liability	600,000
CFR – Cyber Liability	500,000
CFR – Bldg/Vehicles/Prop-Casualty	4,900
Contingency Reserve - W/C Settlements	100,000
Contingency Reserve - P/C Settlements	72,900
Contingency Reserve - Wellbeing	40,000
Retained Earnings	211,600
Net Position, End of Year Total	2,057,900

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 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 2020-2021.