

RECOMMENDED RESOLUTION
 Fiscal Year 2023-24
 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 2023-24 fiscal year.

BE IT RESOLVED, that this resolution shall be the Appropriation Act of Oakland Schools for the fiscal year 2023-24; 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 2023-24 is as follows:

	2023-24 ADOPTED BUDGET
General Education Fund:	
Fund 100	
Fund balance July 1, 2023:	
Non-Spendable (prepaids, inventory and deposits)	30,800
Assigned	1,400,000
Unassigned	5,323,100
Total	6,753,900
 <i>Operating Revenue</i>	
Revenue from Local Sources	17,063,400
Revenue from State Sources	6,589,600
Incoming Transfers and Other Transactions	691,200
Total	24,344,200
Amount Available to Appropriate:	31,098,100
 Amount To Be Appropriated:	
<i>Fund Operation Expenditures</i>	
Support Services - Pupil 210	210,000
Support Services - Instructional Staff 220	9,715,000
Support Services - General Administration 230	1,773,500
Support Services - Business 250	971,600
Operations and Maintenance 260	679,800
Pupil Transportation 270	294,700
Support Services - Central 280	8,446,700
Support Services - Other 290	1,075,000
Building Improv Srvs 450	700,000
Debt Service Long Term Principal 510	35,600
Fund Modifications (operating transfers out) 6XX	638,400
Contingency Expenditures	6,557,800
Total Appropriated:	31,098,100
 Anticipated Ending Fund balance June 30, 2024:	
Non-Spendable (prepaids, inventory and deposits)	30,800
Assigned	2,200,000
Unassigned	4,327,000
Total Fund Balance:	6,557,800

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2023-24 ADOPTED BUDGET

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

Fund balance July 1, 2023:

Non-Spendable for prepaids, inventory and deposits	63,900
Unassigned	(419,400)
Total	(355,500)

Operating Revenue

Revenue from Non-Educational Entity	176,800
Revenue from State Sources	62,848,400
Revenue from Federal Sources	4,628,900
Total Available to Appropriate:	67,654,100

Amount To Be Appropriated:

Fund Operation Expenditures

Added Needs 120	71,000
Support Services-Pupil 210	3,262,000
Support Services - Instructional Staff 220	9,083,100
Support Services - General Administration 230	10,000
Support Services - Business 250	66,300
Operation and Maintenance 260	500
Pupil Transportation Services 270	1,208,100
Support Services - Central 280	233,800
Support Services - Other 290	25,000
Community Services-Community Services Direction 310	318,800
Community Activities 330	359,700
Custody and Care of Children 350	2,000
Welfare Activities 360	5,900
Community Services - Other Community Services 390	22,100
Payments to Other Public Schools 410	25,434,400
Payments to Not for Profit Entities 440	27,333,300
Fund Modifications (operating transfers out) 6XX	218,100
Total Appropriated:	67,654,100

Anticipated Ending Fund balance June 30, 2024:

Non-Spendable for prepaids, inventory and deposits	(63,900)
Unassigned	(419,400)
Total Fund Balance:	(483,300)

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2023-24 ADOPTED BUDGET

**Special Education Fund:
Fund 200**

Fund balance July 1, 2023:	
Non-Spendable (prepaids, inventory and deposits)	36,500
Restricted Special Education	984,200
Restricted (SE center program facility renovation)	10,419,600
Total	11,440,300

Operating Revenue

Revenue from Local Sources	175,477,200
Revenue from State Sources	7,494,700
Incoming Transfers and Other Transactions	250,000
Total	183,221,900

Amount Available to Appropriate: 194,662,200

Amount To Be Appropriated:

Fund Operation Expenditures

Added Needs 120	1,500,000
Support Services - Pupil 210	11,049,500
Support Services - Instructional Staff 220	3,195,200
Support Services - General Administration 230	918,700
Support Services - Business 250	1,341,000
Operations and Maintenance 260	421,600
Pupil Transportation 270	96,900
Support Services - Central 280	4,663,100
Support Services - Other 290	342,500
Payments to Other Public Schools 410	159,316,800
Debt Service Long Term Principal 510	177,100
Fund Modifications (operating transfers out) 6XX	115,100
Contingency Expenditures	11,524,700
Total Appropriated:	194,662,200

Anticipated Ending Fund balance June 30, 2024:

Non-Spendable (prepaids, inventory and deposits)	36,500
Restricted Special Education	1,068,600
Restricted (SE center program facility renovation)	10,419,600
Total Fund Balance:	11,524,700

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

Fund balance July 1, 2023:	
Non-Spendable for prepaids, inventory and deposits	3,300
Unassigned	(172,900)
Total	<u>(169,600)</u>

<i>Operating Revenue</i>	
Revenue from State Sources	5,678,200
Revenue from Federal Sources	63,523,700
Total Available to Appropriate:	<u>69,201,900</u>

Amount To Be Appropriated:	
<i>Fund Operation Expenditures</i>	
Support Services - Pupil 210	8,385,400
Support Services - Instructional Staff 220	578,900
Support Services - Operation and Maintenance 260	5,000
Support Services - Central 280	876,100
Community Services - Non-Public Schools Pupil 370	2,538,000
Payments to Other Public Schools 410	56,433,100
Fund Modifications (operating transfers out) 6XX	385,400
Total Appropriated:	<u>69,201,900</u>

Anticipated Ending Fund balance June 30, 2024:	
Non-Spendable for prepaids, inventory and deposits	3,300
Unassigned	(172,900)
Total Fund Balance:	<u>(169,600)</u>

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**Career Focused Education Fund
 Fund 600**

Fund balance July 1, 2023:

Non-Spendable for prepaids, inventory and deposits	40,000
Restricted Career Focused Education	7,059,600
Total	7,099,600

Operating Revenue

Revenue from Local Sources	43,252,500
Revenue from State Sources	5,853,400
Incoming Transfers and Other Transactions	128,100
Total	49,234,000

Amount Available to Appropriate: 56,333,600

Amount To Be Appropriated:

Fund Operation Expenditures

Added Needs 120	16,317,600
Support Services - Pupil 210	2,085,600
Support Services - Instructional Staff 220	3,091,100
Support Services - General Administration 230	1,078,000
Support Services School Administration 240	2,669,300
Support Services - Business 250	1,570,300
Operations and Maintenance 260	4,932,500
Pupil Transportation 270	121,100
Support Services - Central 280	6,192,500
Support Services - Other 290	193,500
Payments to Other Public Schools 410	3,088,000
Debt Service Long Term Principal 5XX	218,600
Fund Modifications (operating transfers out) 6XX	7,823,100
Contingency Expenditures	6,952,400
Total Appropriated:	56,333,600

Anticipated Ending Fund balance June 30, 2024:

Non-Spendable for prepaids, inventory and deposits	40,000
Restricted Career Focused Education	6,912,400
Total Fund Balance:	6,952,400

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

Fund balance July 1, 2023:

Unassigned	(22,600)
Total	<u>(22,600)</u>

Operating Revenue

Revenue from Non-Educational Entity	279,000
Revenue from State Sources	47,000
Revenue from Federal Sources	1,707,500
Total Available to Appropriate:	<u>2,033,500</u>

Amount To Be Appropriated:

Fund Operation Expenditures

Added Needs 120	175,500
Support Services-Pupil 210	1,317,000
Support Services - Instructional Staff 220	362,000
Pupil Transportation 270	32,500
Support Services-Central 280	146,500
Total Appropriated:	<u>2,033,500</u>

Anticipated Ending Fund balance June 30, 2024:

Unassigned	(22,600)
Total	<u>(22,600)</u>

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

Fund balance July 1, 2023:

Non-Spendable for prepaids, inventory and deposits	81,600
Committed	4,272,800
Total	4,354,400

Operating Revenue

Revenue from Local Sources	16,119,400
Revenue from State Sources	1,474,500
Incoming Transfers and Other Transactions	484,400
Total:	18,078,300

Amount Available For Appropriation: 22,432,700

Amount To Be Appropriated :

Fund Operation Expenditures

Basic Programs 110	3,989,800
Support Services - Pupil 210	52,800
Support Services - General Administration 230	547,300
Support Services School Administration 240	424,600
Support Services - Business 250	1,357,700
Support Services Security 260	19,000
Support Services - Central 280	12,473,300
Fund Modifications (operating transfers out) 6XX	303,000
Contingency Expenditures	3,265,200
Total Appropriated:	22,432,700

Anticipated Ending Fund balance June 30, 2024:

Non-Spendable for prepaids, inventory and deposits	81,600
Committed	3,183,600
Total	3,265,200

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**ONE Cooperative Service Fund
 Fund 271**

Fund balance July 1, 2023:

Non-Spendable for prepaids, inventory and deposits	129,200
Committed	13,154,500
Total	13,283,700

Operating Revenue

Revenue from Local Sources	775,400
Incoming Transfers and Other Transactions	476,600
Total:	1,252,000

Amount Available For Appropriation: 14,535,700

Amount To Be Appropriated :

Fund Operation Expenditures

Support Services - Instructional Staff 220	904,100
Support Services - General Administration 230	5,000
Support Services - Central 280	434,800
Bldg Improvements - 450	1,000,000
Contingency Expenditures	12,191,800
Total Appropriated:	14,535,700

Anticipated Ending Fund balance June 30, 2024:

Non-Spendable for prepaids, inventory and deposits	129,200
Committed	12,062,600
Total Fund Balance:	12,191,800

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**Medicaid Fund
 Fund 273**

Fund balance July 1, 2023:

Non-Spendable for prepaids, inventory and deposits	3,400
Committed	(3,400)
Total	-

Operating Revenue

Revenue from Local Sources	11,861,500
Revenue from State Sources	62,100
Revenue from Federal Sources	541,500
Total:	12,465,100

Amount Available For Appropriation: 12,465,100

Amount To Be Appropriated :

Fund Operation Expenditures

Operations and Maintenance 260	6,800
Support Services - Central 280	697,700
Payments to Other Public Schools 410	11,736,200
Debt Service Long Term Principal 510	24,400
Contingency Expenditures	-
Total Appropriated:	12,465,100

Anticipated Ending Fund balance June 30, 2024:

Non-Spendable for prepaids, inventory and deposits	3,400
Committed	(3,400)
Total Fund Balance:	-

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**HR/Finance Consortium
 Fund 277**

Fund balance July 1, 2023:

Committed	387,200
Total	387,200

Operating Revenue

Revenue from Local Sources	1,124,600
Revenue from State Sources	97,300
Incoming Transfers and Other Transactions	50,000
Total:	1,271,900

Amount Available For Appropriation:	1,659,100
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Amount To Be Appropriated :

Fund Operation Expenditures

Support Services - Central 280	1,116,000
Fund Modification - Other Operating Transfers Out 6XX	177,000
Contingency Expenditures	366,100
Total Appropriated:	1,659,100

Anticipated Ending Fund balance June 30, 2024:

Committed	366,100
Total	366,100

**School Activities Fund
 Fund 290**

Fund balance July 1, 2023:

Committed	263,000
Total	263,000

Operating Revenue

Revenue from Local Sources	180,000
Total:	180,000

Amount Available For Appropriation:	443,000
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Amount To Be Appropriated :

Fund Operation Expenditures

Other School Activity Expenditures 296	180,000
Contingency Expenditures	263,000
Total Appropriated:	443,000

Anticipated Ending Fund balance June 30, 2024:

Committed	263,000
Total	263,000

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

Fund balance July 1, 2023:	
Restricted	6,427,200
<i>Operating Revenue</i>	
Revenue from Local Sources	47,000
Incoming Transfers and Other Transactions	3,300,000
Total:	3,347,000
Amount Available For Appropriation:	9,774,200
Amount To Be Appropriated:	
<i>Fund Operation Expenditures</i>	
Debt Service - Long Term 511	2,463,400
Contingency Expenditures	7,310,800
Total Appropriated:	9,774,200
Anticipated Ending Fund balance June 30, 2024:	
Restricted	7,310,800
Total Fund Balance:	7,310,800

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

Fund balance July 1, 2023:	
Restricted	1,231,300
<i>Operating Revenue</i>	
Revenue from Local Sources	5,600
Total:	5,600
Amount Available For Appropriation:	1,236,900
Amount To Be Appropriated:	
<i>Fund Operation Expenditures</i>	
Debt Service - Long Term 511	2,500
Fund Modifications (operating transfers out) 6XX	770,000
Contingency Expenditures	464,400
Total Appropriated:	1,236,900
Anticipated Ending Fund balance June 30, 2024:	
Restricted	464,400
Total Fund Balance:	464,400

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

Fund balance July 1, 2023:	
Restricted	10,741,800
 <i>Operating Revenue</i>	
Revenue from Local Sources	2,200
Revenue from Federal Sources	754,700
Incoming Transfers and Other Transactions	770,000
Total:	1,526,900
 Amount Available For Appropriation:	12,268,700
 Amount To Be Appropriated:	
<i>Fund Operation Expenditures</i>	
Debt Service - Long Term 511	927,500
Contingency Expenditures	11,341,200
Total Appropriated:	12,268,700
 Anticipated Ending Fund balance June 30, 2024:	
Restricted	11,341,200
Total Fund Balance:	11,341,200

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

Fund balance July 1, 2023:	
Non-Spendable for prepaids, inventory and deposits	79,700
Committed	19,976,400
Total	20,056,100
 <i>Operating Revenue</i>	
Revenue from Local Sources	135,000
Incoming Transfers and Other Transactions	4,400,000
Total:	4,535,000
 Amount Available For Appropriation:	24,591,100
 Amount To Be Appropriated:	
<i>Fund Operation Expenditures</i>	
Facilities Acquisition 450	16,928,900
Contingency Expenditures	7,662,200
Total Appropriated:	24,591,100
 Anticipated Ending Fund balance June 30, 2024:	
Non-Spendable for prepaids, inventory and deposits	79,700
Committed	7,582,500
Total Fund Balance:	7,662,200

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

Fund balance July 1, 2023:

Non-Spendable for prepaids, inventory and deposits	139,500
Committed	11,179,000
Total	11,318,500

Operating Revenue

Revenue from Local Sources	162,000
Incoming Transfers and Other Transactions	400,000
Total:	562,000

Amount Available For Appropriation:	11,880,500
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Amount To Be Appropriated:

Fund Operation Expenditures

Operations and Maintenance 260	80,000
Support Services - Central 280	270,600
Facilities Improvements 45x	945,000
Contingency Expenditures	10,584,900
Total Appropriated:	11,880,500

Anticipated Ending Fund balance June 30, 2024:

Non-Spendable for prepaids, inventory and deposits	139,500
Committed	10,445,400
Total Fund Balance:	10,584,900

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**Production Print Enterprise Fund
 Fund 710**

Net Position July 1, 2023:

Net investments in capital assets	82,500
Unrestricted net position	(1,015,600)
Net Position	<u>(933,100)</u>

Operating Revenue

Revenue from Local Sources	1,730,800
Revenue from State Sources	77,500
Total:	<u>1,808,300</u>

Amount Available For Appropriation:

875,200

Amount To Be Appropriated:

Fund Operation Expenditures

Support Services - Business 250	1,674,800
Operations and Maintenance 260	92,000
Support Services - Central 280	31,400
Debt Service Long Term Principal 510	48,000
Depreciation 711	144,500
Total Appropriated:	<u>1,990,700</u>

Net Position June 30, 2024:

Net investments in capital assets	82,500
Unrestricted net position	(1,198,000)
Net Position	<u>(1,115,500)</u>

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**Risk Related Activity Fund
 Fund 810**

Net Position July 1, 2023:	2,499,900
 <i>Operating Revenue</i>	
Incoming Transfers and Other Transactions	9,514,300
Total:	9,514,300
 Amount Available For Appropriation:	12,014,200
 Amount To Be Appropriated:	
Fund Operation Expenditures	9,455,000
Contingency Expenditures	2,559,200
Total Appropriated:	12,014,200
 Ending Net Position June 30, 2024:	
Claim Fluctuation Reserve:	
CFR – Health Care Insurance	100,000
CFR – Dental Insurance	276,800
CFR – Vision Insurance	31,000
CFR – Life Insurance	1,700
CFR – STD/LTD Insurance	11,400
CFR – Workers Compensation Insurance	15,000
CFR – Unemployment Insurance	50,000
CFR – General Liability	900
CFR – Errors & Omissions	300
CFR – Professional Liability	720,000
CFR – Cyber Liability	1,000,000
CFR – Bldg/Vehicles/Prop-Casualty	6,100
Contingency Reserve - W/C Settlements	100,000
Contingency Reserve - P/C Settlements	72,900
Retained Earnings	173,100
Net Position, End of Year Total	2,559,200

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/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 2023-24.