

RECOMMENDED RESOLUTION
 Fiscal Year 2024-25
 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 2024-25 fiscal year.

BE IT RESOLVED, that this resolution shall be the Appropriation Act of Oakland Schools for the fiscal year 2024-25; 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 2024-25 is as follows:

	2024-25 ADOPTED BUDGET
General Education Fund:	
Fund 100	
Fund balance July 1, 2024:	
Non-Spendable (prepaids, inventory and deposits)	29,500
Assigned	3,500,000
Unassigned	4,777,500
Total	8,307,000
 <i>Operating Revenue</i>	
Revenue from Local Sources	18,287,900
Revenue from State Sources	7,151,800
Incoming Transfers and Other Transactions	714,700
Total	26,154,400
Amount Available to Appropriate:	34,461,400
 Amount To Be Appropriated:	
<i>Fund Operation Expenditures</i>	
Support Services - Pupil 210	242,500
Support Services - Instructional Staff 220	9,069,300
Support Services - General Administration 230	1,867,900
Support Services - Business 250	1,737,200
Operations and Maintenance 260	721,300
Pupil Transportation 270	193,600
Support Services - Central 280	9,062,100
Support Services - Other 290	1,281,100
Building Improv Srvs 450	700,000
Debt Service Long Term Principal 510	168,600
Fund Modifications (operating transfers out) 6XX	3,744,300
Contingency Expenditures	5,673,500
Total Appropriated:	34,461,400
 Anticipated Ending Fund balance June 30, 2025:	
Non-Spendable (prepaids, inventory and deposits)	29,500
Assigned	1,400,000
Unassigned	4,244,000
Total Fund Balance:	5,673,500

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2024-25 ADOPTED BUDGET

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

Fund balance July 1, 2024:	
Non-Spendable for prepaids, inventory and deposits	15,900
Unassigned	(208,400)
Total	<u>(192,500)</u>

<i>Operating Revenue</i>	
Revenue from Non-Educational Entity	2,355,800
Revenue from State Sources	55,179,200
Revenue from Federal Sources	6,465,000
Total Available to Appropriate:	<u>64,000,000</u>

Amount To Be Appropriated:	
<i>Fund Operation Expenditures</i>	
Basic Programs 110	127,900
Added Needs 120	48,800
Support Services - Pupil 210	2,626,500
Support Services - Instructional Staff 220	7,358,200
Support Services - General Administration 230	62,700
Support Services - Business 250	67,400
Operation and Maintenance 260	131,700
Pupil Transportation Services 270	2,145,100
Support Services - Central 280	1,627,900
Support Services - Other 290	26,100
Community Services-Community Services Direction 310	540,100
Community Activities 330	649,000
Welfare Activities 360	5,600
Payments to Other Public Schools 410	38,236,000
Payments to Not for Profit Entities 440	9,709,300
Fund Modifications (operating transfers out) 6XX	637,700
Total Appropriated:	<u>64,000,000</u>

Anticipated Ending Fund balance June 30, 2025:	
Non-Spendable (prepaids, inventory and deposits)	15,900
Unassigned	(208,400)
Total Fund Balance:	<u>(192,500)</u>

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2024-25 ADOPTED BUDGET

**Special Education Fund:
Fund 200**

Fund balance July 1, 2024:

Non-Spendable (prepaids, inventory and deposits)	29,800
Restricted Special Education	1,060,800
Restricted (SE center program facility renovation)	15,496,100
Total	16,586,700

Operating Revenue

Revenue from Local Sources	191,006,100
Revenue from State Sources	7,745,300
Incoming Transfers and Other Transactions	250,000
Total	199,001,400

Amount Available to Appropriate: 215,588,100

Amount To Be Appropriated:

Fund Operation Expenditures

Added Needs 120	1,500,000
Support Services - Pupil 210	11,715,300
Support Services - Instructional Staff 220	3,402,500
Support Services - General Administration 230	949,400
Support Services - Business 250	1,464,900
Operations and Maintenance 260	463,800
Pupil Transportation 270	66,100
Support Services - Central 280	5,003,200
Support Services - Other 290	404,800
Payments to Other Public Schools 410	173,556,600
Debt Service Long Term Principal 510	177,100
Fund Modifications (operating transfers out) 6XX	213,300
Contingency Expenditures	16,671,100
Total Appropriated:	215,588,100

Anticipated Ending Fund balance June 30, 2025:

Non-Spendable (prepaids, inventory and deposits)	29,800
Restricted Special Education	1,145,200
Restricted (SE center program facility renovation)	15,496,100
Total Fund Balance:	16,671,100

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2024-25 ADOPTED BUDGET

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

Fund balance July 1, 2024:	
Non-Spendable for prepaids, inventory and deposits	21,700
Unassigned	(28,800)
Total	(7,100)
 <i>Operating Revenue</i>	
Revenue from State Sources	2,850,000
Revenue from Federal Sources	63,150,000
Total Available to Appropriate:	66,000,000
 Amount To Be Appropriated:	
<i>Fund Operation Expenditures</i>	
Support Services - Pupil 210	5,011,100
Support Services - Instructional Staff 220	784,400
Support Services - Central 280	909,100
Community Services - Non-Public Schools Pupil 370	3,070,800
Payments to Other Public Schools 410	55,826,800
Fund Modifications (operating transfers out) 6XX	397,800
Total Appropriated:	66,000,000
 Anticipated Ending Fund balance June 30, 2025:	
Non-Spendable for prepaids, inventory and deposits	21,700
Unassigned	(28,800)
Total Fund Balance:	(7,100)

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2024-25 ADOPTED BUDGET

**Career Focused Education Fund
 Fund 600**

Fund balance July 1, 2024:

Non-Spendable for prepaids, inventory and deposits	27,600
Restricted Career Focused Education	7,829,600
Total	7,857,200

Operating Revenue

Revenue from Local Sources	47,204,800
Revenue from State Sources	6,470,300
Incoming Transfers and Other Transactions	138,100
Total	53,813,200

Amount Available to Appropriate: 61,670,400

Amount To Be Appropriated:

Fund Operation Expenditures

Added Needs 120	17,308,900
Support Services - Pupil 210	2,204,100
Support Services - Instructional Staff 220	4,050,600
Support Services - General Administration 230	1,236,400
Support Services School Administration 240	2,913,000
Support Services - Business 250	1,774,600
Operations and Maintenance 260	5,027,000
Pupil Transportation 270	148,500
Support Services - Central 280	6,385,700
Support Services - Other 290	255,800
Payments to Other Public Schools 410	3,088,000
Debt Service Long Term Principal 5XX	218,600
Fund Modifications (operating transfers out) 6XX	13,338,200
Contingency Expenditures	3,721,000
Total Appropriated:	61,670,400

Anticipated Ending Fund balance June 30, 2025:

Non-Spendable for prepaids, inventory and deposits	27,600
Restricted Career Focused Education	3,693,400
Total Fund Balance:	3,721,000

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2024-25 ADOPTED BUDGET

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

Fund balance July 1, 2024:

Unassigned	(26,600)
Total	<u>(26,600)</u>

Operating Revenue

Revenue from Non-Educational Entity	95,700
Revenue from State Sources	36,600
Revenue from Federal Sources	1,967,700
Total Available to Appropriate:	<u>2,100,000</u>

Amount To Be Appropriated:

Fund Operation Expenditures

Basic Program 110	5,700
Added Needs 120	231,800
Support Services-Pupil 210	1,332,200
Support Services - Instructional Staff 220	253,400
Pupil Transportation 270	21,000
Support Services-Central 280	216,800
Payments to Other Public Schools 410	39,100
Total Appropriated:	<u>2,100,000</u>

Anticipated Ending Fund balance June 30, 2025:

Unassigned	(26,600)
Total	<u>(26,600)</u>

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

Fund balance July 1, 2024:

Non-Spendable for prepaids, inventory and deposits	10,700
Committed	3,776,500
Total	3,787,200

Operating Revenue

Revenue from Local Sources	17,124,200
Revenue from State Sources	1,635,100
Incoming Transfers and Other Transactions	522,700
Total:	19,282,000

Amount Available For Appropriation: 23,069,200

Amount To Be Appropriated :

Fund Operation Expenditures

Basic Programs 110	4,828,100
Support Services - Pupil 210	57,200
Support Services - General Administration 230	335,700
Support Services School Administration 240	492,800
Support Services - Business 250	827,400
Support Services Security 260	21,000
Support Services - Central 280	12,402,900
Fund Modifications (operating transfers out) 6XX	328,500
Contingency Expenditures	3,775,600
Total Appropriated:	23,069,200

Anticipated Ending Fund balance June 30, 2025:

Non-Spendable for prepaids, inventory and deposits	10,700
Committed	3,764,900
Total	3,775,600

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**ONE Cooperative Service Fund
 Fund 271**

Fund balance July 1, 2024:

Non-Spendable for prepaids, inventory and deposits	15,700
Committed	11,899,300
Total	11,915,000

Operating Revenue

Revenue from Local Sources	935,900
Incoming Transfers and Other Transactions	426,600
Total:	1,362,500

Amount Available For Appropriation:	13,277,500
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Amount To Be Appropriated :

Fund Operation Expenditures

Support Services - Instructional Staff 220	1,204,100
Support Services - General Administration 230	5,000
Support Services - Central 280	473,200
Fund Modifications (operating transfers out) 6XX	160,800
Contingency Expenditures	11,434,400
Total Appropriated:	13,277,500

Anticipated Ending Fund balance June 30, 2025:

Non-Spendable for prepaids, inventory and deposits	15,700
Committed	11,418,700
Total Fund Balance:	11,434,400

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**Medicaid Fund
 Fund 273**

Fund balance July 1, 2024:

Non-Spendable for prepaids, inventory and deposits	1,900
Committed	-
Total	1,900

Operating Revenue

Revenue from Local Sources	14,179,400
Revenue from State Sources	66,500
Revenue from Federal Sources	638,000
Total:	14,883,900

Amount Available For Appropriation:	14,885,800
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Amount To Be Appropriated :

Fund Operation Expenditures

Operations and Maintenance 260	9,900
Support Services - Central 280	722,300
Payments to Other Public Schools 410	14,127,300
Debt Service Long Term Principal 510	24,400
Total Appropriated:	14,883,900

Anticipated Ending Fund balance June 30, 2025:

Non-Spendable for prepaids, inventory and deposits	1,900
Committed	-
Total Fund Balance:	1,900

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**HR/Finance Consortium
 Fund 277**

Fund balance July 1, 2024:

Committed	551,800
Total	551,800

Operating Revenue

Revenue from Local Sources	1,186,200
Revenue from State Sources	97,300
Incoming Transfers and Other Transactions	50,000
Total:	1,333,500

Amount Available For Appropriation: 1,885,300

Amount To Be Appropriated :

Fund Operation Expenditures

Support Services - Central 280	1,183,100
Fund Modification - Other Operating Transfers Out 6XX	127,000
Contingency Expenditures	575,200
Total Appropriated:	1,885,300

Anticipated Ending Fund balance June 30, 2025:

Committed	575,200
Total	575,200

**School Activities Fund
 Fund 290**

Fund balance July 1, 2024:

Committed	256,200
Total	256,200

Operating Revenue

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

Amount Available For Appropriation: 436,200

Amount To Be Appropriated :

Fund Operation Expenditures

Other School Activity Expenditures 296	180,000
Contingency Expenditures	256,200
Total Appropriated:	436,200

Anticipated Ending Fund balance June 30, 2025:

Committed	256,200
Total	256,200

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

Fund balance July 1, 2024:	
Restricted	7,595,500
<i>Operating Revenue</i>	
Revenue from Local Sources	271,000
Incoming Transfers and Other Transactions	3,300,000
Total:	3,571,000
Amount Available For Appropriation:	11,166,500
Amount To Be Appropriated:	
<i>Fund Operation Expenditures</i>	
Debt Service - Long Term 511	2,465,400
Contingency Expenditures	8,701,100
Total Appropriated:	11,166,500
Anticipated Ending Fund balance June 30, 2025:	
Restricted	8,701,100
Total Fund Balance:	8,701,100

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

Fund balance July 1, 2024:	
Restricted	500,800
<i>Operating Revenue</i>	
Revenue from Local Sources	22,000
Incoming Transfers and Other Transactions	1,400,000
Total:	1,422,000
Amount Available For Appropriation:	1,922,800
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	1,150,300
Total Appropriated:	1,922,800
Anticipated Ending Fund balance June 30, 2025:	
Restricted	1,150,300
Total Fund Balance:	1,150,300

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

Fund balance July 1, 2024:	
Restricted	11,196,800
 <i>Operating Revenue</i>	
Revenue from Local Sources	10,000
Revenue from Federal Sources	754,700
Incoming Transfers and Other Transactions	770,000
Total:	1,534,700
 Amount Available For Appropriation:	12,731,500
 Amount To Be Appropriated:	
<i>Fund Operation Expenditures</i>	
Debt Service - Long Term 511	927,500
Contingency Expenditures	11,804,000
Total Appropriated:	12,731,500
 Anticipated Ending Fund balance June 30, 2025:	
Restricted	11,804,000
Total Fund Balance:	11,804,000

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

Fund balance July 1, 2024:	
Non-Spendable for prepaids, inventory and deposits	59,300
Committed	16,982,000
Total	17,041,300
 <i>Operating Revenue</i>	
Revenue from Local Sources	750,000
Incoming Transfers and Other Transactions	9,000,000
Total:	9,750,000
 Amount Available For Appropriation:	26,791,300
 Amount To Be Appropriated:	
<i>Fund Operation Expenditures</i>	
Operations and Maintenance 260	436,000
Support Services - Central 280	6,900
Facilities Acquisition 450	17,756,300
Contingency Expenditures	8,592,100
Total Appropriated:	26,791,300
 Anticipated Ending Fund balance June 30, 2025:	
Non-Spendable for prepaids, inventory and deposits	59,300
Committed	8,532,800
Total Fund Balance:	8,592,100

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

Fund balance July 1, 2024:

Non-Spendable for prepaids, inventory and deposits	103,900
Committed	10,981,600
Total	11,085,500

Operating Revenue

Revenue from Local Sources	400,000
Incoming Transfers and Other Transactions	3,400,000
Total:	3,800,000

Amount Available For Appropriation:	14,885,500
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Amount To Be Appropriated:

Fund Operation Expenditures

Support Services - Central 280	511,800
Facilities Improvements 45x	798,000
Fund Modifications (operating transfers out) 6XX	120,000
Contingency Expenditures	13,455,700
Total Appropriated:	14,885,500

Anticipated Ending Fund balance June 30, 2025:

Non-Spendable for prepaids, inventory and deposits	103,900
Committed	13,351,800
Total Fund Balance:	13,455,700

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**Production Print Enterprise Fund
 Fund 710**

Net Position July 1, 2024:

Net investments in capital assets	13,200
Unrestricted net position	(990,300)
Net Position	<u>(977,100)</u>

Operating Revenue

Revenue from Local Sources	1,777,900
Revenue from State Sources	49,300
Total:	<u>1,827,200</u>

Amount Available For Appropriation:

850,100

Amount To Be Appropriated:

Fund Operation Expenditures

Support Services - Business 250	1,643,500
Operations and Maintenance 260	110,900
Support Services - Central 280	31,400
Depreciation 711	39,600
Total Appropriated:	<u>1,825,400</u>

Net Position June 30, 2025:

Net investments in capital assets	13,200
Unrestricted net position	(988,500)
Net Position	<u>(975,300)</u>

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**Risk Related Activity Fund
 Fund 810**

Net Position July 1, 2024:	2,743,200
 <i>Operating Revenue</i>	
Incoming Transfers and Other Transactions	9,721,900
Total:	9,721,900
 Amount Available For Appropriation:	12,465,100
 Amount To Be Appropriated:	
Fund Operation Expenditures	9,636,600
Contingency Expenditures	2,828,500
Total Appropriated:	12,465,100
 Net Position June 30, 2025:	
Claim Fluctuation Reserve:	
CFR – Health Care Insurance	100,000
CFR – Dental Insurance	275,100
CFR – Vision Insurance	30,800
CFR – Life Insurance	1,600
CFR – STD/LTD Insurance	11,200
CFR – Workers Compensation Insurance	15,000
CFR – Unemployment Insurance	50,000
CFR – General Liability	900
CFR – Errors & Omissions	600
CFR – Professional Liability	760,000
CFR – Cyber Liability	1,000,000
CFR – Bldg/Vehicles/Prop-Casualty	6,600
Contingency Reserve - W/C Settlements	100,000
Contingency Reserve - P/C Settlements	72,900
Retained Earnings	403,800
Net Position, End of Year Total	2,828,500

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/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 2024-25.