

RECOMMENDED RESOLUTION  
 Fiscal Year 2025-26  
 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 2025-26 fiscal year.

BE IT RESOLVED, that this resolution shall be the Appropriation Act of Oakland Schools for the fiscal year 2025-26; 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 2025-26 is as follows:

<b>2025-26 ADOPTED BUDGET</b>
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**General Education Fund:  
Fund 100**

Fund Balance July 1, 2025:

Non-Spendable (Prepays, Inventory, & Deposits)	55,300
Assigned	7,780,000
Unassigned	4,226,800
<b>Total</b>	<b>12,062,100</b>

*Operating Revenue*

Revenue From Local & Other Sources	19,485,000
Revenue From State Sources	6,958,800
Incoming Transfers & Other Transactions	726,000
<b>Total</b>	<b>27,169,800</b>

Amount Available to Appropriate: 39,231,900

Amount To Be Appropriated:

*Fund Operation Expenditures*

Support Services - Pupil 210	262,800
Support Services - Instructional Staff 220	9,184,900
Support Services - General Administration 230	1,954,500
Support Services - Business 250	1,541,900
Operations & Maintenance 260	729,900
Pupil Transportation 270	208,800
Support Services - Central 280	9,536,100
Support Services - Other 290	1,313,100
Building Improvement Services 450	704,300
Debt Service Long Term Principal 510	268,300
Fund Modifications (Operating Transfers Out) 6XX	638,400
Contingency Expenditures	12,888,900
<b>Total Appropriated:</b>	<b>39,231,900</b>

Anticipated Ending Fund Balance June 30, 2026:

Non-Spendable (Prepays, Inventory, & Deposits)	55,300
Assigned	8,882,100
Unassigned	3,951,500
<b>Total Fund Balance:</b>	<b>12,888,900</b>

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<b>2025-26 ADOPTED BUDGET</b>
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**General Education Grants & Funded Projects:  
Fund 105**

Fund Balance July 1, 2025:	
Non-Spendable (Prepays, Inventory, & Deposits)	87,600
Unassigned	(239,500)
Total	<u>(151,900)</u>

<i>Operating Revenue</i>	
Revenue From Local & Other Sources	2,240,000
Revenue From State Sources	86,400,000
Revenue from Federal Sources	6,200,000
Total Available to Appropriate:	<u>94,840,000</u>

Amount To Be Appropriated:	
<i>Fund Operation Expenditures</i>	
Basic Programs 110	172,600
Added Needs 120	147,400
Support Services - Pupil 210	1,787,200
Support Services - Instructional Staff 220	8,980,200
Support Services - General Administration 230	70,000
Support Services - School Administration 240	600
Support Services - Business 250	151,500
Operations & Maintenance 260	117,300
Pupil Transportation Services 270	2,361,600
Support Services - Central 280	865,000
Support Services - Other 290	11,900
Community Services - Community Services Direction 310	370,700
Community Activities 330	685,500
Welfare Activities 360	43,900
Payments To Other Public Schools 410	56,767,800
Payments To Not For Profit Entities 440	21,703,400
Fund Modifications (Operating Transfers Out) 6XX	603,400
Total Appropriated:	<u>94,840,000</u>

Anticipated Ending Fund Balance June 30, 2026:	
Non-Spendable (Prepays, Inventory, & Deposits)	87,600
Unassigned	(239,500)
Total Fund Balance:	<u>(151,900)</u>

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<b>2025-26 ADOPTED BUDGET</b>
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**Special Education Fund:  
Fund 200**

Fund Balance July 1, 2025:	
Non-Spendable (Prepays, Inventory, & Deposits)	41,800
Restricted Special Education	1,155,900
Restricted (SE Center Program Facility Renovation)	20,000,000
Total	21,197,700

*Operating Revenue*

Revenue From Local & Other Sources	199,640,300
Revenue From State Sources	9,466,400
Incoming Transfers & Other Transactions	250,000
Total	209,356,700

Amount Available to Appropriate: 230,554,400

Amount To Be Appropriated:

*Fund Operation Expenditures*

Added Needs 120	1,500,000
Support Services - Pupil 210	11,805,900
Support Services - Instructional Staff 220	3,489,300
Support Services - General Administration 230	969,900
Support Services - Business 250	1,472,800
Operations & Maintenance 260	502,500
Pupil Transportation 270	71,400
Support Services - Central 280	4,955,700
Support Services - Other 290	389,400
Payments to Other Public Schools 410	183,872,500
Debt Service Long Term Principal 510	216,100
Fund Modifications (Operating Transfers Out) 6XX	115,100
Contingency Expenditures	21,193,800
Total Appropriated:	230,554,400

Anticipated Ending Fund Balance June 30, 2026:

Non-Spendable (Prepays, Inventory, & Deposits)	41,800
Restricted Special Education	1,152,000
Restricted (SE Center Program Facility Renovation)	20,000,000
Total Fund Balance:	21,193,800

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

Fund Balance July 1, 2025:	
Non-Spendable (Prepays, Inventory, & Deposits)	30,000
Unassigned	<u>(206,500)</u>
Total	<u><u>(176,500)</u></u>

<i>Operating Revenue</i>	
Revenue From State Sources	2,700,000
Revenue From Federal Sources	<u>57,455,000</u>
Total Available to Appropriate:	<u><u>60,155,000</u></u>

Amount To Be Appropriated:	
<i>Fund Operation Expenditures</i>	
Support Services - Pupil 210	4,770,000
Support Services - Instructional Staff 220	622,000
Support Services - Central 280	835,000
Community Services - Non-Public Schools Pupils 370	2,842,000
Payments To Other Public Schools 410	50,756,000
Fund Modifications (Operating Transfers Out) 6XX	<u>330,000</u>
Total Appropriated:	<u><u>60,155,000</u></u>

Anticipated Ending Fund Balance June 30, 2026:	
Non-Spendable (Prepays, Inventory, & Deposits)	30,000
Unassigned	<u>(206,500)</u>
Total Fund Balance:	<u><u>(176,500)</u></u>

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**Career Focused Education Fund  
 Fund 600**

Fund Balance July 1, 2025:	
Non-Spendable (Prepays, Inventory, & Deposits)	29,100
Restricted Career Focused Education	4,862,300
<b>Total</b>	<u><u>4,891,400</u></u>

<i>Operating Revenue</i>	
Revenue from Local & Other Sources	49,493,800
Revenue from State Sources	6,269,800
Incoming Transfers & Other Transactions	43,000
<b>Total</b>	<u><u>55,806,600</u></u>

Amount Available to appropriate: 60,698,000

Amount To Be Appropriated:

<i>Fund Operation Expenditures</i>	
Added Needs 120	17,847,600
Support Services - Pupil 210	2,570,800
Support Services - Instructional Staff 220	4,047,200
Support Services - General Administration 230	1,263,700
Support Services - School Administration 240	2,869,200
Support Services - Business 250	1,752,200
Operations & Maintenance 260	5,400,500
Pupil Transportation 270	151,000
Support Services - Central 280	6,472,100
Support Services - Other 290	218,400
Payments to Other Public Schools 410	3,088,000
Debt Service Long Term Principal 510	247,100
Fund Modifications (Operating Transfers Out) 6XX	10,123,100
Contingency Expenditures	4,647,100
<b>Total Appropriated:</b>	<u><u>60,698,000</u></u>

Anticipated Ending Fund Balance June 30, 2026:

Non-Spendable (Prepays, Inventory, & Deposits)	29,100
Restricted Career Focused Education	4,618,000
<b>Total Fund Balance:</b>	<u><u>4,647,100</u></u>

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

Fund Balance July 1, 2025:

Non-Spendable (Prepays, Inventory, & Deposits)	4,400
Unassigned	<u>(17,500)</u>
Total	<u><u>(13,100)</u></u>

*Operating Revenue*

Revenue From Local & Other Sources	110,000
Revenue From State Sources	35,000
Revenue From Federal Sources	<u>1,850,000</u>
Total Available to Appropriate:	<u><u>1,995,000</u></u>

Amount To Be Appropriated:

*Fund Operation Expenditures*

Added Needs 120	185,000
Support Services - Pupil 210	1,321,000
Support Services - Instructional Staff 220	317,200
Pupil Transportation 270	17,500
Support Services - Central 280	<u>154,300</u>
Total Appropriated:	<u><u>1,995,000</u></u>

Anticipated Ending Fund Balance June 30, 2026:

Non-Spendable (Prepays, Inventory, & Deposits)	4,400
Unassigned	<u>(17,500)</u>
Total	<u><u>(13,100)</u></u>

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

Fund Balance July 1, 2025:

Non-Spendable (Prepays, Inventory, & Deposits)	9,500
Committed	5,167,400
Total	<u>5,176,900</u>

*Operating Revenue*

Revenue From Local & Other Sources	18,271,800
Revenue From State Sources	1,724,500
Incoming Transfers & Other Transactions	545,300
Total:	<u>20,541,600</u>

Amount Available For Appropriation: 25,718,500

Amount To Be Appropriated :

*Fund Operation Expenditures*

Basic Programs 110	5,130,500
Support Services - Pupil 210	41,400
Support Services - General Administration 230	335,200
Support Services - School Administration 240	576,600
Support Services - Business 250	469,800
Operations & Maintenance 260	100,800
Support Services - Central 280	13,236,100
Debt Service Long Term Principal 510	332,100
Fund Modifications (Operating Transfers Out) 6XX	339,800
Contingency Expenditures	5,156,200
Total Appropriated:	<u>25,718,500</u>

Anticipated Ending Fund Balance June 30, 2026:

Non-Spendable (Prepays, Inventory, & Deposits)	9,500
Committed	5,146,700
Total	<u>5,156,200</u>

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**ONE Cooperative Service Fund  
 Fund 271**

Fund Balance July 1, 2025:

Committed	14,026,600
Total	14,026,600

*Operating Revenue*

Revenue From Local & Other Sources	1,162,700
Incoming Transfers & Other Transactions	426,600
Total:	1,589,300

Amount Available For Appropriation:	15,615,900
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Amount To Be Appropriated :

*Fund Operation Expenditures*

Support Services - Instructional Staff 220	600,000
Support Services - General Administration 230	5,000
Support Services - Central 280	520,800
Debt Service Long Term Principal 510	113,100
Contingency Expenditures	14,377,000
Total Appropriated:	15,615,900

Anticipated Ending Fund Balance June 30, 2026:

Committed	14,377,000
Total Fund Balance:	14,377,000

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**Medicaid Fund  
 Fund 273**

Fund Balance July 1, 2025:

Non-Spendable (Prepays, Inventory, & Deposits)	1,200
Total	1,200

*Operating Revenue*

Revenue From Local & Other Sources	14,845,600
Revenue From State Sources	70,100
Revenue From Federal Sources	1,412,800
Total:	16,328,500

Amount Available For Appropriation:	16,329,700
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Amount To Be Appropriated :

*Fund Operation Expenditures*

Operations & Maintenance 260	12,400
Support Services - Central 280	730,000
Payments To Other Public Schools 410	15,575,800
Debt Service Long Term Principal 510	10,300
Contingency Expenditures	1,200
Total Appropriated:	16,329,700

Anticipated Ending Fund Balance June 30, 2026:

Non-Spendable (Prepays, Inventory, & Deposits)	1,200
Total Fund Balance:	1,200

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**HR/Finance Consortium  
 Fund 277**

Fund Balance July 1, 2025:	
Committed	770,500
Total	770,500

<i>Operating Revenue</i>	
Revenue From Local & Other Sources	1,218,200
Revenue From State Sources	106,700
Incoming Transfers & Other Transactions	50,000
Total:	1,374,900

Amount Available For Appropriation: 2,145,400

Amount To Be Appropriated :	
<i>Fund Operation Expenditures</i>	
Operations & Maintenance 260	1,500
Support Services - Central 280	1,176,900
Fund Modifications (Operating Transfers Out) 6XX	127,000
Contingency Expenditures	840,000
Total Appropriated:	2,145,400

Anticipated Ending Fund Balance June 30, 2026:	
Committed	840,000
Total	840,000

**School Activities Fund  
 Fund 290**

Fund Balance July 1, 2025:	
Committed	257,400
Total	257,400

<i>Operating Revenue</i>	
Revenue From Local Sources	180,000
Total:	180,000

Amount Available For Appropriation: 437,400

Amount To Be Appropriated :	
<i>Fund Operation Expenditures</i>	
Other School Activity Expenditures 296	180,000
Contingency Expenditures	257,400
Total Appropriated:	437,400

Anticipated Ending Fund Balance June 30, 2026:	
Committed	257,400
Total	257,400

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

Fund Balance July 1, 2025:	
Restricted	8,793,100
<i>Operating Revenue</i>	
Revenue From Local & Other Sources	269,500
Incoming Transfers & Other Transactions	3,300,000
Total:	<u>3,569,500</u>
Amount Available For Appropriation:	12,362,600
Amount To Be Appropriated:	
<i>Fund Operation Expenditures</i>	
Debt Service - Long Term 510	2,463,700
Contingency Expenditures	9,898,900
Total Appropriated:	<u>12,362,600</u>
Anticipated Ending Fund Balance June 30, 2026:	
Restricted	9,898,900
Total Fund Balance:	<u>9,898,900</u>

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

Fund Balance July 1, 2025:	
Restricted	1,215,200
<i>Operating Revenue</i>	
Revenue From Local & Other Sources	34,700
Total:	<u>34,700</u>
Amount Available For Appropriation:	1,249,900
Amount To Be Appropriated:	
<i>Fund Operation Expenditures</i>	
Debt Service - Long Term 510	2,500
Fund Modifications (Operating Transfers Out) 6XX	770,000
Contingency Expenditures	477,400
Total Appropriated:	<u>1,249,900</u>
Anticipated Ending Fund Balance June 30, 2026:	
Restricted	477,400
Total Fund Balance:	<u>477,400</u>

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

Fund Balance July 1, 2025:	
Restricted	12,258,600
 <i>Operating Revenue</i>	
Revenue From Local Sources	25,000
Revenue From Federal Sources	762,700
Incoming Transfers & Other Transactions	770,000
Total:	1,557,700
 Amount Available For Appropriation:	13,816,300
 Amount To Be Appropriated:	
<i>Fund Operation Expenditures</i>	
Debt Service - Long Term 510	927,500
Contingency Expenditures	12,888,800
Total Appropriated:	13,816,300
 Anticipated Ending Fund Balance June 30, 2026:	
Restricted	12,888,800
Total Fund Balance:	12,888,800

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

Fund Balance July 1, 2025:	
Non-Spendable (Prepays, Inventory, & Deposits)	39,000
Committed	13,409,900
Total	13,448,900
 <i>Operating Revenue</i>	
Revenue From Local & Other Sources	562,000
Incoming Transfers & Other Transactions	6,700,000
Total:	7,262,000
 Amount Available For Appropriation:	20,710,900
 Amount To Be Appropriated:	
<i>Fund Operation Expenditures</i>	
Operations & Maintenance 260	470,800
Support Services - Central 280	1,555,200
Facilities Acquisition 450	10,704,400
Contingency Expenditures	7,980,500
Total Appropriated:	20,710,900
 Anticipated Ending Fund Balance June 30, 2026:	
Non-Spendable (Prepays, Inventory, & Deposits)	39,000
Committed	7,941,500
Total Fund Balance:	7,980,500

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

Fund Balance July 1, 2025:

Non-Spendable (Prepays, Inventory, & Deposits)	68,300
Committed	13,089,400
Total	13,157,700

*Operating Revenue*

Revenue From Local & Other Sources	361,100
Incoming Transfers & Other Transactions	400,000
Total:	761,100

Amount Available For Appropriation:	13,918,800
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Amount To Be Appropriated:

*Fund Operation Expenditures*

Support Services - Central 280	1,642,200
Facilities Improvements 450	1,715,900
Contingency Expenditures	10,560,700
Total Appropriated:	13,918,800

Anticipated Ending Fund Balance June 30, 2026:

Non-Spendable (Prepays, Inventory, & Deposits)	68,300
Committed	10,492,400
Total Fund Balance:	10,560,700

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**Production Print Enterprise Fund  
 Fund 710**

Net Position July 1, 2024:

Net Investments In Capital Assets	56,900
Unrestricted Net Position	(954,400)
Net Position	<u>(897,500)</u>

*Operating Revenue*

Revenue From Local & Other Sources	997,800
Revenue From State Sources	62,600
Total:	<u>1,060,400</u>
Amount Available For Appropriation:	<u>162,900</u>

Amount To Be Appropriated:

*Fund Operation Expenditures*

Support Services - Business 250	912,100
Operations & Maintenance 260	88,000
Support Services - Central 280	17,000
Depreciation 711	39,600
Total Appropriated:	<u>1,056,700</u>

Net Position June 30, 2026:

Net Investments In Capital Assets	56,900
Unrestricted Net Position	(950,700)
Net Position	<u>(893,800)</u>

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**Risk Related Activity Fund  
 Fund 810**

Net Position July 1, 2024:	2,978,400
 <i>Operating Revenue</i>	
Incoming Transfers & Other Transactions	10,838,600
Total:	10,838,600
 Amount Available For Appropriation:	 13,817,000
 Amount To Be Appropriated:	
Fund Operation Expenditures	10,716,500
Contingency Expenditures	3,100,500
Total Appropriated:	13,817,000
 Net Position June 30, 2026:	
Claim Fluctuation Reserve:	
CFR – Professional Liability	1,240,000
CFR – Cyber Liability	1,278,400
Contingency Reserve - P/C Settlements	50,000
Unrestricted Net Position	532,100
Total Net Position, End of Year	3,100,500

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 2025-26.