

RECOMMENDED RESOLUTION
Fiscal Year 2026-27
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 2026-27 fiscal year.

BE IT RESOLVED, that this resolution shall be the Appropriation Act of Oakland Schools for the fiscal year 2026-27; 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 2026-27 is as follows:

General Education Fund – Fund 100

Fund Balance, Revenues and Expenditures	2026-27 ADOPTED BUDGET
<i>Fund Balance July 1, 2026</i>	
Non-Spendable (Prepays, Inventory, & Deposits)	\$66,400
Assigned	11,233,100
Unassigned	4,134,700
Total Fund Balance	15,434,200
<i>Operating Revenue</i>	
Revenue from Local & Other Sources	20,393,700
Revenue from State Sources	7,509,100
Incoming Transfers & Other Transactions	732,300
Total	28,635,100
Amount Available to Appropriate	44,069,300
<i>Fund Operation Expenditures</i>	
Support Services - Pupil 210	633,500
Support Services - Instructional Staff 220	9,470,800
Support Services - General Administration 230	1,962,800
Support Services - Business 250	1,670,500
Operations & Maintenance 260	791,900
Pupil Transportation 270	208,300
Support Services - Central 280	9,722,700
Support Services - Other 290	1,359,400
Building Improvement Services 450	756,000
Debt Service Long-Term 51X	199,600
Fund Modifications (Operating Transfers Out) 6XX	638,400
Contingency Expenditures	16,655,400
Total Appropriated	44,069,300
<i>Anticipated Ending Fund Balance June 30, 2027</i>	
Non-Spendable (Prepays, Inventory, & Deposits)	66,400
Assigned	12,407,300
Unassigned	4,181,700
Total Fund Balance	\$16,655,400

General Education Fund Grants & Funded Projects - Fund 105

Fund Balance, Revenues and Expenditures	2026-27 ADOPTED BUDGET
<i>Fund Balance July 1, 2026</i>	
Non-Spendable (Prepays, Inventory, & Deposits)	\$7,800
Unassigned	(326,900)
Total Fund Balance	(319,100)
<i>Operating Revenue</i>	
Revenue from Local & Other Sources	1,811,900
Revenue from State Sources	132,552,000
Revenue from Federal Sources	5,172,600
Amount Available to Appropriate	139,536,500
<i>Fund Operation Expenditures</i>	
Basic Programs 110	187,300
Added Needs 120	95,500
Support Services - Pupil 210	1,140,100
Support Services - Instructional Staff 220	17,155,200
Support Services - General Administration 230	36,900
Support Services - Business 250	117,500
Operations & Maintenance 260	20,300
Pupil Transportation Services 270	2,505,500
Support Services - Central 280	4,803,700
Community Services Direction 310	83,000
Community Activities 330	226,800
Welfare Activities 360	60,100
Payments to Other Public Schools 410	69,119,700
Payments to Not for Profit Entities 440	43,493,800
Fund Modifications (Operating Transfers Out) 6XX	491,100
Total Appropriated	139,536,500
<i>Anticipated Ending Fund Balance June 30, 2027</i>	
Non-Spendable (Prepays, Inventory, & Deposits)	7,800
Unassigned	(326,900)
Total Fund Balance	(\$319,100)

Special Education Fund - Fund 200

Fund Balance, Revenues and Expenditures	2026-27 ADOPTED BUDGET
<i>Fund Balance July 1, 2026</i>	
Non-Spendable (Prepays, Inventory, & Deposits)	\$39,200
Restricted (SE Center Program Facility Renovation)	20,943,200
Restricted Special Education	1,167,200
Total Fund Balance	<u>22,149,600</u>
<i>Operating Revenue</i>	
Revenue from Local & Other Sources	207,141,600
Revenue from State Sources	9,168,300
Incoming Transfers & Other Transactions	250,000
Total	<u>216,559,900</u>
Amount Available to appropriate	238,709,500
<i>Fund Operation Expenditures</i>	
Added Needs 120	1,500,000
Support Services - Pupil 210	13,023,900
Support Services - Instructional Staff 220	3,692,300
Support Services - General Administration 230	968,400
Support Services - Business 250	1,563,300
Operations & Maintenance 260	525,500
Pupil Transportation 270	71,500
Support Services - Central 280	5,205,500
Support Services - Other 290	430,900
Payments to Other Public Schools 410	189,106,200
Building Improvement Services 45x	5,009,100
Debt Service Long Term 51X	285,100
Fund Modifications (Operating Transfers Out) 6XX	115,100
Contingency Expenditures	17,212,700
Total Appropriated	<u>238,709,500</u>
<i>Anticipated Ending Fund Balance June 30, 2027</i>	
Non-Spendable (Prepays, Inventory, & Deposits)	39,200
Restricted (SE Center Program Facility Renovation)	15,934,100
Restricted Special Education	1,239,400
Total Fund Balance	<u>\$17,212,700</u>

Special Education Grants & Funded Projects - Fund 205

Fund Balance, Revenues and Expenditures	2026-27 ADOPTED BUDGET
<i>Fund Balance July 1, 2026</i>	
Non-Spendable (Prepays, Inventory, & Deposits)	\$7,200
Unassigned	(7,300)
Total Fund Balance	(100)
<i>Operating Revenue</i>	
Revenue from State Sources	2,790,400
Revenue from Federal Sources	54,975,500
Amount Available to Appropriate	57,765,900
<i>Fund Operation Expenditures</i>	
Support Services - Pupil 210	4,778,200
Support Services - Instructional Staff 220	419,100
Support Services - Central 280	772,900
Community Activities 330	24,400
Community Services - Non-Public Schools Pupil 370	2,946,900
Payments to Other Public Schools 410	48,515,500
Fund Modifications (Operating Transfers Out) 6XX	308,900
Total Appropriated	57,765,900
<i>Anticipated Ending Fund Balance June 30, 2027</i>	
Non-Spendable (Prepays, Inventory, & Deposits)	7,200
Unassigned	(7,300)
Total Fund Balance	(\$100)

Career Focused Education Fund - Fund 600

Fund Balance, Revenues and Expenditures	2026-27 ADOPTED BUDGET
<i>Fund Balance July 1, 2026</i>	
Non-Spendable (Prepays, Inventory, & Deposits)	\$43,000
Restricted Career Focused Education	7,946,600
Total Fund Balance	7,989,600
<i>Operating Revenue</i>	
Revenue from Local & Other Sources	51,540,900
Revenue from State Sources	6,343,200
Incoming Transfers & Other Transactions	38,000
Total	57,922,100
Amount Available to Appropriate	65,911,700
<i>Fund Operation Expenditures</i>	
Added Needs 120	17,645,000
Support Services - Pupil 210	2,433,600
Support Services - Instructional Staff 220	4,407,400
Support Services - General Administration 230	1,260,900
Support Services School Administration 240	2,808,000
Support Services - Business 250	1,690,300
Operations & Maintenance 260	5,387,700
Pupil Transportation 270	160,000
Support Services - Central 280	6,001,300
Support Services - Other 290	209,500
Payments to Other Public Schools 410	3,088,000
Debt Service Long Term 51X	224,600
Fund Modifications (Operating Transfers Out) 6XX	12,223,100
Contingency Expenditures	8,372,300
Total Appropriated	65,911,700
<i>Anticipated Ending Fund Balance June 30, 2027</i>	
Non-Spendable (Prepays, Inventory, & Deposits)	43,000
Restricted Career Focused Education	8,329,300
Total Fund Balance	\$8,372,300

Career Focused Education Grants & Funded Projects - Fund 605

Fund Balance, Revenues and Expenditures	2026-27 ADOPTED BUDGET
<i>Fund Balance July 1, 2026</i>	
Non-Spendable (Prepays, Inventory, & Deposits)	\$42,400
Unassigned	(40,700)
Total Fund Balance	1,700
<i>Operating Revenue</i>	
Revenue from Local & Other Sources	54,700
Revenue from State Sources	1,046,900
Revenue from Federal Sources	1,845,800
Amount Available to Appropriate	2,947,400
<i>Fund Operation Expenditures</i>	
Added Needs 120	140,700
Support Services - Pupil 210	1,286,900
Support Services - Instructional Staff 220	334,000
Pupil Transportation 270	17,500
Support Services - Central 280	168,300
Payments to Not for Profit Entities 44x	1,000,000
Total Appropriated	2,947,400
<i>Anticipated Ending Fund Balance June 30, 2027</i>	
Non-Spendable (Prepays, Inventory, & Deposits)	42,400
Unassigned	(40,700)
Total Fund Balance	\$1,700

Shared Services & Tuition Program Fund - Fund 270

Fund Balance, Revenues and Expenditures	2026-27 ADOPTED BUDGET
<i>Fund Balance July 1, 2026</i>	
Non-Spendable (Prepays, Inventory, & Deposits)	\$2,600
Committed	3,984,200
Total Fund Balance	3,986,800
<i>Operating Revenue</i>	
Revenue from Local & Other Sources	18,856,800
Revenue from State Sources	1,578,200
Revenue from Other Financing Sources	552,000
Total	20,987,000
Amount Available to Appropriate	24,973,800
<i>Fund Operation Expenditures</i>	
Basic Programs 110	5,158,300
Support Services - Pupil 210	44,200
Support Services - General Administration 230	351,700
Support Services School Administration 240	713,400
Support Services - Business 250	434,000
Support Services - Security 260	89,000
Support Services - Central 280	13,801,900
Debt Service Long Term 51X	332,100
Fund Modifications (Operating Transfers Out) 6XX	343,100
Contingency Expenditures	3,706,100
Total Appropriated	24,973,800
<i>Anticipated Ending Fund Balance June 30, 2027</i>	
Non-Spendable (Prepays, Inventory, & Deposits)	2,600
Committed	3,703,500
Total Fund Balance	\$3,706,100

ONE Cooperative Service Fund - Fund 271

Fund Balance, Revenues and Expenditures	2026-27 ADOPTED BUDGET
<i>Fund Balance July 1, 2026</i>	
Committed	\$12,706,500
Total Fund Balance	12,706,500
<i>Operating Revenue</i>	
Revenue from Local & Other Sources	1,047,800
Incoming Transfers & Other Transactions	426,600
Total	1,474,400
Amount Available to Appropriate	14,180,900
<i>Fund Operation Expenditures</i>	
Support Services - Instructional Staff 220	601,700
Support Services - General Administration 230	5,000
Support Services - Central 280	1,086,300
Building Improvements 450	25,000
Debt Service Long Term 51X	113,100
Contingency Expenditures	12,349,800
Total Appropriated	14,180,900
<i>Anticipated Ending Fund Balance June 30, 2027</i>	
Committed	12,349,800
Total Fund Balance	\$12,349,800

Medicaid Fund - Fund 273

Fund Balance, Revenues and Expenditures	2026-27 ADOPTED BUDGET
<i>Fund Balance July 1, 2026</i>	
Non-Spendable (Prepays, Inventory, & Deposits)	\$600
Committed	600
Total Fund Balance	1,200
<i>Operating Revenue</i>	
Revenue from Local & Other Sources	17,055,100
Revenue from State Sources	61,200
Revenue from Federal Sources	1,800,000
Total	18,916,300
Amount Available to Appropriate	18,917,500
<i>Fund Operation Expenditures</i>	
Operations & Maintenance 260	12,000
Support Services - Central 280	737,800
Payments to Other Public Schools 410	18,156,200
Debt Service Long Term 51X	10,300
Contingency Expenditures	1,200
Total Appropriated	18,917,500
<i>Anticipated Ending Fund Balance June 30, 2027</i>	
Non-Spendable (Prepays, Inventory, & Deposits)	600
Committed	600
Total Fund Balance	\$1,200

HR/Finance Consortium - Fund 277

Fund Balance, Revenues and Expenditures	2026-27 ADOPTED BUDGET
<i>Fund Balance July 1, 2026</i>	
Committed	\$892,700
Total Fund Balance	892,700
<i>Operating Revenue</i>	
Revenue from Local & Other Sources	1,223,700
Revenue from State Sources	95,500
Incoming Transfers & Other Transactions	50,000
Total	1,369,200
Amount Available to Appropriate	2,261,900
<i>Fund Operation Expenditures</i>	
Operations & Maintenance 260	1,100
Support Services - Central 280	1,169,500
Transfer to GEF	130,000
Contingency Expenditures	961,300
Total Appropriated	2,261,900
<i>Anticipated Ending Fund Balance June 30, 2027</i>	
Committed	961,300
Total Fund Balance	\$961,300

School Activities Fund - Fund 290

Fund Balance, Revenues and Expenditures	2026-27 ADOPTED BUDGET
<i>Fund Balance July 1, 2026</i>	
Committed	\$268,600
Total Fund Balance	268,600
<i>Operating Revenue</i>	
Revenue from Local & Other Sources	180,000
Total	180,000
Amount Available to Appropriate	448,600
<i>Fund Operation Expenditures</i>	
Other School Activity Expenditures 296	180,000
Contingency Expenditures	268,600
Total Appropriated	448,600
<i>Anticipated Ending Fund Balance June 30, 2027</i>	
Committed	268,600
Total Fund Balance	\$268,600

Debt Service Fund – 2016 Refunding Bonds - Fund 311

Fund Balance, Revenues and Expenditures	2026-27 ADOPTED BUDGET
<i>Fund Balance July 1, 2026</i>	
Restricted	\$10,039,300
<i>Operating Revenue</i>	
Revenue from Local & Other Sources	288,000
Incoming Transfers & Other Transactions	3,300,000
Total	3,588,000
Amount Available to Appropriate	13,627,300
<i>Fund Operation Expenditures</i>	
Debt Service Long Term 51X	2,463,200
Contingency Expenditures	11,164,100
Total Appropriated	13,627,300
<i>Anticipated Ending Fund Balance June 30, 2027</i>	
Restricted	11,164,100
Total Fund Balance	\$11,164,100

Debt Service Fund – QSCB Defeasement Fund - Fund 313

Fund Balance, Revenues and Expenditures	2026-27 ADOPTED BUDGET
<i>Fund Balance July 1, 2026</i>	
Restricted	\$460,900
<i>Operating Revenue</i>	
Incoming Transfers & Other Transactions	15,200
Total	15,200
Amount Available to Appropriate	476,100
<i>Fund Operation Expenditures</i>	
Debt Service Long Term 51X	2,500
Fund Modifications (Operating Transfers Out) 6XX	473,600
Total Appropriated	476,100
<i>Anticipated Ending Fund Balance June 30, 2027</i>	
Restricted	0
Total Fund Balance	\$0

Debt Service Fund – QSCB Construction Reserve Fund - Fund 314

Fund Balance, Revenues and Expenditures	2026-27 ADOPTED BUDGET
<i>Fund Balance July 1, 2026</i>	
Restricted	\$13,588,400
<i>Operating Revenue</i>	
Revenue from Local & Other Sources	902,800
Revenue from Federal Sources	762,700
Incoming Transfers & Other Transactions	473,600
Total	<u>2,139,100</u>
Amount Available to Appropriate	15,727,500
<i>Fund Operation Expenditures</i>	
Debt Service Long Term 51X	15,727,500
Total Appropriated	<u>15,727,500</u>
<i>Anticipated Ending Fund Balance June 30, 2027</i>	
Restricted	0
Total Fund Balance	<u>\$0</u>

CFE Campus Renovations Capital Projects Fund - Fund 404

Fund Balance, Revenues and Expenditures	2026-27 ADOPTED BUDGET
<i>Fund Balance July 1, 2026</i>	
Non-Spendable (Prepays, Inventory, & Deposits)	\$18,700
Committed	17,089,000
Total Fund Balance	<u>17,107,700</u>
<i>Operating Revenue</i>	
Revenue from Local & Other Sources	592,000
Incoming Transfers & Other Transactions	8,800,000
Total	<u>9,392,000</u>
Amount Available to Appropriate	26,499,700
<i>Fund Operation Expenditures</i>	
Support Services - Central 280	2,131,500
Facilities Acquisitions 450	14,376,600
Contingency Expenditures	9,991,600
Total Appropriated	<u>26,499,700</u>
<i>Anticipated Ending Fund Balance June 30, 2027</i>	
Non-Spendable (Prepays, Inventory, & Deposits)	18,700
Committed	9,972,900
Total Fund Balance	<u>\$9,991,600</u>

Administration Building Renovations Capital Projects Fund - Fund 406

Fund Balance, Revenues and Expenditures	2026-27 ADOPTED BUDGET
<i>Fund Balance July 1, 2026</i>	
Non-Spendable (Prepays, Inventory, & Deposits)	\$32,700
Committed	11,075,200
Total Fund Balance	11,107,900
<i>Operating Revenue</i>	
Revenue from Local & Other Sources	432,000
Incoming Transfers & Other Transactions	400,000
Total	832,000
Amount Available to Appropriate	11,939,900
<i>Fund Operation Expenditures</i>	
Support Services - Central 280	2,382,700
Facilities Improvements 45x	2,878,400
Contingency Expenditures	6,678,800
Total Appropriated	11,939,900
<i>Anticipated Ending Fund Balance June 30, 2027</i>	
Non-Spendable (Prepays, Inventory, & Deposits)	32,700
Committed	6,646,100
Total Fund Balance	\$6,678,800

Production Print Enterprise Fund - Fund 710

Net Position, Revenues and Expenses	2026-27 ADOPTED BUDGET
<i>Net Position July 1, 2026</i>	
Net Investments in Capital Assets	\$93,800
Restricted Net OPEB Asset	95,300
Unrestricted Net Position	(972,400)
Net Position	(783,300)
<i>Operating Revenue</i>	
Revenue from Local & Other Sources	929,000
Revenue from State Sources	56,300
Total	985,300
Amount Available to Appropriate	202,000
<i>Fund Operation Expenses</i>	
Support Services - Business 250	934,900
Operations & Maintenance 260	62,000
Support Services - Central 280	14,000
Depreciation 711	39,600
Total Appropriated	1,050,500
<i>Net Position June 30, 2027</i>	
Net Investments in Capital Assets	93,800
Restricted Net OPEB Asset	95,300
Unrestricted Net Position	(1,037,600)
Net Position	(\$848,500)

Risk Related Activity Fund - Fund 810

Net Position, Revenues and Expenses	2026-27 ADOPTED BUDGET
Net Position July 1, 2026	\$3,081,600
<i>Operating Revenue</i>	
Revenue from Local Sources	160,000
Incoming Transfers & Other Transactions	10,646,100
Total	<u>10,806,100</u>
Amount Available to Appropriate	13,887,700
<i>Fund Operation Expenses</i>	
Support Services - Business 250	9,000
Operations & Maintenance 260	355,600
Support Services - Central 280	10,336,900
Contingency Expenditures	3,186,200
Total Appropriated	<u>13,887,700</u>
<i>Ending Net Position June 30, 2027</i>	
CFR – Professional Liability	1,320,000
CFR – Cyber Liability	1,278,400
Contingency Reserve - P/C Settlements	50,000
Retained Earnings	537,800
Net Position	<u>\$3,186,200</u>

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 2026-27.