

RECOMMENDED RESOLUTION
 Fiscal Year 2022-23
 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 2022-23 fiscal year.

BE IT RESOLVED, that this resolution shall be the Appropriation Act of Oakland Schools for the fiscal year 2022-23; 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 2022-23 is as follows:

	2022-23 ADOPTED BUDGET
General Education Fund:	
Fund 100	
Fund balance July 1, 2022:	
Non-Spendable (prepaids, inventory and deposits)	14,300
Assigned	435,000
Unassigned	4,809,700
Total	5,259,000
 <i>Operating Revenue</i>	
Revenue from Local Sources	15,732,000
Revenue from State Sources	6,406,100
Incoming Transfers and Other Transactions	794,300
Total	22,932,400
Amount Available to Appropriate:	28,191,400
 Amount To Be Appropriated:	
<i>Fund Operation Expenditures</i>	
Support Services - Pupil 210	201,400
Support Services - Instructional Staff 220	8,158,500
Support Services - General Administration 230	1,785,100
Support Services - Business 250	980,000
Operations and Maintenance 260	906,500
Pupil Transportation 270	291,100
Support Services - Central 280	8,743,900
Support Services - Other 290	1,004,100
Building Improv Srvs 45x	435,000
Fund Modifications (operating transfers out) 6XX	1,038,400
Contingency Expenditures	4,647,400
Total Appropriated:	28,191,400
 Anticipated Ending Fund balance June 30, 2023:	
Non-Spendable (prepaids, inventory and deposits)	14,300
Unassigned	4,633,100
Total Fund Balance:	4,647,400

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2022-23 ADOPTED BUDGET

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

Fund balance July 1, 2022:

Unassigned	-
Non-Spendable for prepaids, inventory and deposits	-
Total	-

Operating Revenue

Revenue from Non-Educational Entity	1,347,100
Revenue from State Sources	36,495,300
Revenue from Federal Sources	6,710,600
Total Available to Appropriate:	44,553,000

Amount To Be Appropriated:

Fund Operation Expenditures

Basic Programs 110	153,400
Added Needs 120	128,000
Support Services-Pupil 210	814,000
Support Services - Instructional Staff 220	8,320,400
Support Services - General Administration 230	122,200
Support Services - School Administration 240	8,000
Support Services - Business 250	56,800
Pupil Transportation Services 270	1,253,400
Support Services - Central 280	390,700
Support Services - Other 290	3,300
Community Services-Community Services Direction 310	488,900
Community Activities 330	404,100
Custody and Care of Children 350	9,500
Community Services - Other Community Services 390	1,111,100
Payments to Other Public Schools 410	25,187,200
Payments to Not for Profit Entities 440	5,745,600
Fund Modifications (operating transfers out) 6XX	356,400
Total Appropriated:	44,553,000

Anticipated Ending Fund balance June 30, 2023:

Unassigned	-
Non-Spendable for prepaids, inventory and deposits	-
Total Fund Balance:	-

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2022-23 ADOPTED BUDGET

**Special Education Fund:
Fund 200**

Fund balance July 1, 2022:

Non-Spendable (prepaids, inventory and deposits)	27,000
Restricted Special Education	1,011,000
Restricted (SE center program facility renovation)	10,419,600
Total	11,457,600

Operating Revenue

Revenue from Local Sources	163,847,300
Revenue from State Sources	7,803,600
Incoming Transfers and Other Transactions	305,500
Total	171,956,400

Amount Available to Appropriate: 183,414,000

Amount To Be Appropriated:

Fund Operation Expenditures

Added Needs 120	1,500,000
Support Services - Pupil 210	10,780,800
Support Services - Instructional Staff 220	3,149,500
Support Services - General Administration 230	925,700
Support Services - Business 250	1,391,900
Operations and Maintenance 260	600,600
Pupil Transportation 270	94,900
Support Services - Central 280	4,593,000
Support Services - Other 290	346,500
Payments to Other Public Schools 410	148,300,000
Fund Modifications (operating transfers out) 6XX	211,100
Contingency Expenditures	11,520,000
Total Appropriated:	183,414,000

Anticipated Ending Fund balance June 30, 2023:

Non-Spendable (prepaids, inventory and deposits)	27,000
Restricted Special Education	1,073,400
Restricted (SE center program facility renovation)	10,419,600
Total Fund Balance:	11,520,000

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2022-23 ADOPTED BUDGET

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

Fund balance July 1, 2022:

Unassigned	-
Non-Spendable for prepaids, inventory and deposits	-
Total	-

Operating Revenue

Revenue from State Sources	1,983,800
Revenue from Federal Sources	58,260,100
Total Available to Appropriate:	60,243,900

Amount To Be Appropriated:

Fund Operation Expenditures

Support Services - Pupil 210	4,328,900
Support Services - Instructional Staff 220	537,400
Support Services - Central 280	1,076,800
Community Services-Community Activities 330	1,000
Community Services - Non-Public Schools Pupil 370	3,223,200
Payments to Other Public Schools 410	50,707,900
Fund Modifications (operating transfers out) 6XX	368,700
Total Appropriated:	60,243,900

Anticipated Ending Fund balance June 30, 2023:

Unassigned	-
Non-Spendable for prepaids, inventory and deposits	-
Total Fund Balance:	-

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2022-23 ADOPTED BUDGET

**Career Focused Education Fund
 Fund 600**

Fund balance July 1, 2022:

Non-Spendable for prepaids, inventory and deposits	10,600
Restricted Career Focused Education	5,804,700
Total	5,815,300

Operating Revenue

Revenue from Local Sources	40,411,100
Revenue from State Sources	5,730,900
Incoming Transfers and Other Transactions	127,300
Total	46,269,300

Amount Available to Appropriate: 52,084,600

Amount To Be Appropriated:

Fund Operation Expenditures

Added Needs 120	17,847,400
Support Services - Pupil 210	2,067,400
Support Services - Instructional Staff 220	2,955,300
Support Services - General Administration 230	1,089,600
Support Services School Administration 240	2,642,600
Support Services - Business 250	1,632,500
Operations and Maintenance 260	4,044,400
Pupil Transportation 270	124,800
Support Services - Central 280	6,152,000
Support Services - Other 290	188,000
Payments to Other Public Schools 410	3,088,000
Fund Modifications (operating transfers out) 6XX	4,427,100
Contingency Expenditures	5,825,500
Total Appropriated:	52,084,600

Anticipated Ending Fund balance June 30, 2023:

Non-Spendable for prepaids, inventory and deposits	10,600
Restricted Career Focused Education	5,814,900
Total Fund Balance:	5,825,500

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2022-23 ADOPTED BUDGET

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

Fund balance July 1, 2022:

Unassigned	-
Non-Spendable for prepaids, inventory and deposits	-
Total	-

Operating Revenue

Revenue from State Sources	32,000
Revenue from Federal Sources	2,151,000
Total Available to Appropriate:	2,183,000

Amount To Be Appropriated:

Fund Operation Expenditures

Added Needs 120	169,400
Support Services-Pupil 210	1,436,300
Support Services - Instructional Staff 220	442,400
Pupil Transportation 270	22,500
Support Services-Central 280	112,400
Total Appropriated:	2,183,000

Anticipated Ending Fund balance June 30, 2023:

Unassigned	-
Non-Spendable for prepaids, inventory and deposits	-
Total	-

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2022-23 ADOPTED BUDGET

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

Fund balance July 1, 2022:

Non-Spendable for prepaids, inventory and deposits	200
Committed	4,115,500
Total	4,115,700

Operating Revenue

Revenue from Local Sources	17,843,500
Revenue from State Sources	1,386,900
Incoming Transfers and Other Transactions	562,600
Total:	19,793,000

Amount Available For Appropriation: 23,908,700

Amount To Be Appropriated :

Fund Operation Expenditures

Basic Programs 110	4,909,100
Support Services - Pupil 210	49,100
Support Services - General Administration 230	452,400
Support Services School Administration 240	448,500
Support Services - Business 250	1,238,000
Support Services Security 260	19,000
Support Services - Central 280	11,677,800
Fund Modifications (operating transfers out) 6XX	368,300
Contingency Expenditures	4,746,500
Total Appropriated:	23,908,700

Anticipated Ending Fund balance June 30, 2023:

Non-Spendable for prepaids, inventory and deposits	200
Committed	4,746,300
Total	4,746,500

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2022-23 ADOPTED BUDGET

**ONE Cooperative Service Fund
 Fund 271**

Fund balance July 1, 2022:

Non-Spendable for prepaids, inventory and deposits	249,300
Committed	9,705,500
Total	<u>9,954,800</u>

Operating Revenue

Revenue from Local Sources	613,400
Incoming Transfers and Other Transactions	726,600
Total:	<u>1,340,000</u>

Amount Available For Appropriation: 11,294,800

Amount To Be Appropriated :

Fund Operation Expenditures

Support Services - Instructional Staff 220	800,000
Support Services - General Administration 230	5,000
Support Services - Central 280	389,500
Contingency Expenditures	10,100,300
Total Appropriated:	<u>11,294,800</u>

Anticipated Ending Fund balance June 30, 2023:

Non-Spendable for prepaids, inventory and deposits	249,300
Committed	9,851,000
Total Fund Balance:	<u>10,100,300</u>

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2022-23 ADOPTED BUDGET

Medicaid Fund

Fund 273

Fund balance July 1, 2022:

Non-Spendable for prepaids, inventory and deposits	3,100
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Operating Revenue

Revenue from Local Sources	11,479,700
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Revenue from State Sources	54,100
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Revenue from Federal Sources	541,500
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Total:	12,075,300
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Amount Available For Appropriation:	12,078,400
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Amount To Be Appropriated :

Fund Operation Expenditures

Operations and Maintenance 260	35,500
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Support Services - Central 280	642,400
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Payments to Other Public Schools 410	11,397,400
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Contingency Expenditures	3,100
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Total Appropriated:	12,078,400
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Anticipated Ending Fund balance June 30, 2023:

Non-Spendable for prepaids, inventory and deposits	3,100
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Total Fund Balance:	3,100
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HR/Finance Consortium

Fund 277

Fund balance July 1, 2022:

Committed	263,400
Total	263,400

Operating Revenue

Revenue from Local Sources	1,121,000
Revenue from State Sources	94,700
Incoming Transfers and Other Transactions	50,000
Total:	1,265,700

Amount Available For Appropriation:	1,529,100
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Amount To Be Appropriated :

Fund Operation Expenditures

Support Services - Central 280	1,109,500
Fund Modification - Other Operating Transfers Out 6XX	204,000
Contingency Expenditures	215,600
Total Appropriated:	1,529,100

Anticipated Ending Fund balance June 30, 2023:

Committed	215,600
Total	215,600

School Activities Fund

Fund 290

Fund balance July 1, 2022:

Committed	303,400
Total	303,400

Operating Revenue

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

Amount Available For Appropriation:	483,400
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Amount To Be Appropriated :

Fund Operation Expenditures

Other School Activity Expenditures 296	180,000
Contingency Expenditures	303,400
Total Appropriated:	483,400

Anticipated Ending Fund balance June 30, 2023:

Committed	303,400
Total	303,400

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2022-23 ADOPTED BUDGET

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

Fund balance July 1, 2022:	
Restricted	6,296,800
 <i>Operating Revenue</i>	
Revenue from Local Sources	24,000
Incoming Transfers and Other Transactions	1,800,000
Total:	1,824,000
 Amount Available For Appropriation:	8,120,800
 Amount To Be Appropriated:	
<i>Fund Operation Expenditures</i>	
Debt Service - Long Term 511	2,468,200
Contingency Expenditures	5,652,600
Total Appropriated:	8,120,800
 Anticipated Ending Fund balance June 30, 2023:	
Restricted	5,652,600
Total Fund Balance:	5,652,600

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

Fund balance July 1, 2022:	
Restricted	2,033,100
 <i>Operating Revenue</i>	
Revenue from Local Sources	2,000
Total:	2,000
 Amount Available For Appropriation:	2,035,100
 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	1,232,600
Total Appropriated:	2,035,100
 Anticipated Ending Fund balance June 30, 2023:	
Restricted	1,232,600
Total Fund Balance:	1,232,600

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

Fund balance July 1, 2022:

Restricted	10,979,300
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Operating Revenue

Revenue from Local Sources	1,000
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Revenue from Federal Sources	760,200
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Incoming Transfers and Other Transactions	800,000
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Total:	1,561,200
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Amount Available For Appropriation:	12,540,500
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Amount To Be Appropriated:

Fund Operation Expenditures

Debt Service - Long Term 511	927,500
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Contingency Expenditures	11,613,000
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Total Appropriated:	12,540,500
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Anticipated Ending Fund balance June 30, 2023:

Restricted	11,613,000
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Total Fund Balance:	11,613,000
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2022-23 ADOPTED BUDGET

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

Fund balance July 1, 2022:

Non-Spendable for prepaids, inventory and deposits	100,100
Committed	9,629,400
Total	9,729,500

Operating Revenue

Revenue from Local Sources	8,700
Incoming Transfers and Other Transactions	2,400,000
Total:	2,408,700

Amount Available For Appropriation: 12,138,200

Amount To Be Appropriated:

Fund Operation Expenditures

Facilities Acquisition 450	2,949,400
Contingency Expenditures	9,188,800
Total Appropriated:	12,138,200

Anticipated Ending Fund balance June 30, 2023:

Non-Spendable for prepaids, inventory and deposits	100,100
Committed	9,088,700
Total Fund Balance:	9,188,800

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

Fund balance July 1, 2022:	
Non-Spendable for prepaids, inventory and deposits	175,100
Committed	10,077,300
Total	10,252,400

<i>Operating Revenue</i>	
Revenue from Local Sources	11,000
Incoming Transfers and Other Transactions	800,000
Total:	811,000

Amount Available For Appropriation: 11,063,400

Amount To Be Appropriated:	
<i>Fund Operation Expenditures</i>	
Support Services - Central 280	831,100
Facilities Improvements 45x	778,000
Contingency Expenditures	9,454,300
Total Appropriated:	11,063,400

Anticipated Ending Fund balance June 30, 2023:	
Non-Spendable for prepaids, inventory and deposits	175,100
Committed	9,279,200
Total Fund Balance:	9,454,300

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

Fund balance July 1, 2022:	
Restricted	505,800

<i>Operating Revenue</i>	
Revenue from Local Sources	200
Total:	200

Amount Available For Appropriation: 506,000

Amount To Be Appropriated:	
<i>Fund Operation Expenditures</i>	
Facilities Improvements 45x	5,000
Contingency Expenditures	501,000
Total Appropriated:	506,000

Anticipated Ending Fund balance June 30, 2023:	
Restricted	501,000
Total Fund Balance:	501,000

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2022-23 ADOPTED BUDGET

**Production Print Enterprise Fund
 Fund 710**

Net Position July 1, 2022:

Net investments in capital assets	157,300
Unrestricted net position	(882,900)
Net Position	<u>(725,600)</u>

Operating Revenue

Revenue from Local Sources	1,710,600
Revenue from State Sources	67,100
Total:	<u>1,777,700</u>

Amount Available For Appropriation:

	<u>1,052,100</u>
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Amount To Be Appropriated:

Fund Operation Expenditures

Support Services - Business 250	1,485,400
Operations and Maintenance 260	225,000
Support Services - Central 280	19,000
Depreciation 711	70,000
Contingency Expenditures	(747,300)
Total Appropriated:	<u>1,052,100</u>

Net Position June 30, 2023:

Net investments in capital assets	157,300
Unrestricted net position	(904,600)
Net Position	<u>(747,300)</u>

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2022-23 ADOPTED BUDGET

**Risk Related Activity Fund
 Fund 810**

Net Position July 1, 2022:	2,446,000
<i>Operating Revenue</i>	
Incoming Transfers and Other Transactions	9,163,200
Total:	9,163,200
Amount Available For Appropriation:	11,609,200
Amount To Be Appropriated:	
Fund Operation Expenditures	9,148,200
Contingency Expenditures	2,461,000
Total Appropriated:	11,609,200
Ending Net Position June 30, 2023:	
Claim Fluctuation Reserve:	
CFR – Health Care Insurance	100,000
CFR – Dental Insurance	276,800
CFR – Vision Insurance	31,400
CFR – Life Insurance	1,400
CFR – STD/LTD Insurance	12,700
CFR – Workers Compensation Insurance	24,500
CFR – Unemployment Insurance	50,000
CFR – General Liability	700
CFR – Errors & Omissions	400
CFR – Professional Liability	680,000
CFR – Cyber Liability	1,000,000
CFR – Bldg/Vehicles/Prop-Casualty	4,900
Contingency Reserve - W/C Settlements	100,000
Contingency Reserve - P/C Settlements	72,900
Contingency Reserve - Wellbeing	-
Retained Earnings	105,300
Net Position, End of Year Total	2,461,000

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 2022-23.