

**DRAFT**  
**v.4**



OAKLAND UNIFIED  
SCHOOL DISTRICT

expect **Success**

**2010-2011**

**Final Review**

**Wednesday, June 29, 2010**

# Agenda

- **Executive Summary**
- **OUSD Budget Overview**
  - Total Overall Budget
  - Total General Fund Budget
  - Unrestricted General Fund Budget
- **Appendix**
  - School Services of California Information
  - Total Budget (1000-6999 Object codes)
  - School Size Data
  - Unrestricted General Fund Detail
  - Restricted General Fund Budget
  - Other Funds
  - Centrally-Funded School Services Overview
  - Centrally Funded Site Based Services Overview
  - Central Office Operations Overview

# Executive Summary



# Executive Summary

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- **The District has cut approximately \$122M from the total budget for the 2010-2011 fiscal year.**
  - This has increased \$12M from the First Reading due to implementing reductions associated with State reductions to Early Childhood.
  - \$78M is from the General Fund (\$22M Unrestricted and \$56M Restricted)
- **The District eliminated 594 Full Time Equivalent (FTE) positions from the total budget; 338 FTE from the General Fund** (311 FTE's from Unrestricted and 27 FTE from Restricted Funds)
  - This has increased 89 FTE's from the First Reading due to reductions to Early Childhood
- **One Time Items**
  - In order to balance the unrestricted General Fund Budget, \$12M of non-reoccurring revenues are included. Without these revenue sources, the unrestricted General Fund cuts would have been over \$34M and overall cuts would have been \$134M

# Executive Summary

Page 2 of 2

- **K-12 Unrestricted School Site ADA based budgets were reduced 4.5% from 2009-2010**
- **The budget includes the closure of four schools**
  - (2 high schools, 1 middle school and 1 elementary school)
- **District wide Student Teacher Ratios (Except Prep Teachers)**
  - Ratios increased approximately 2.0 students. 21:1 to 23:1
- **Governor's May Revise State Budget is believed to be the Best Case Scenario**
  - The District foresees mid-year cuts once State budget is approved



# OUSD Budget Overview



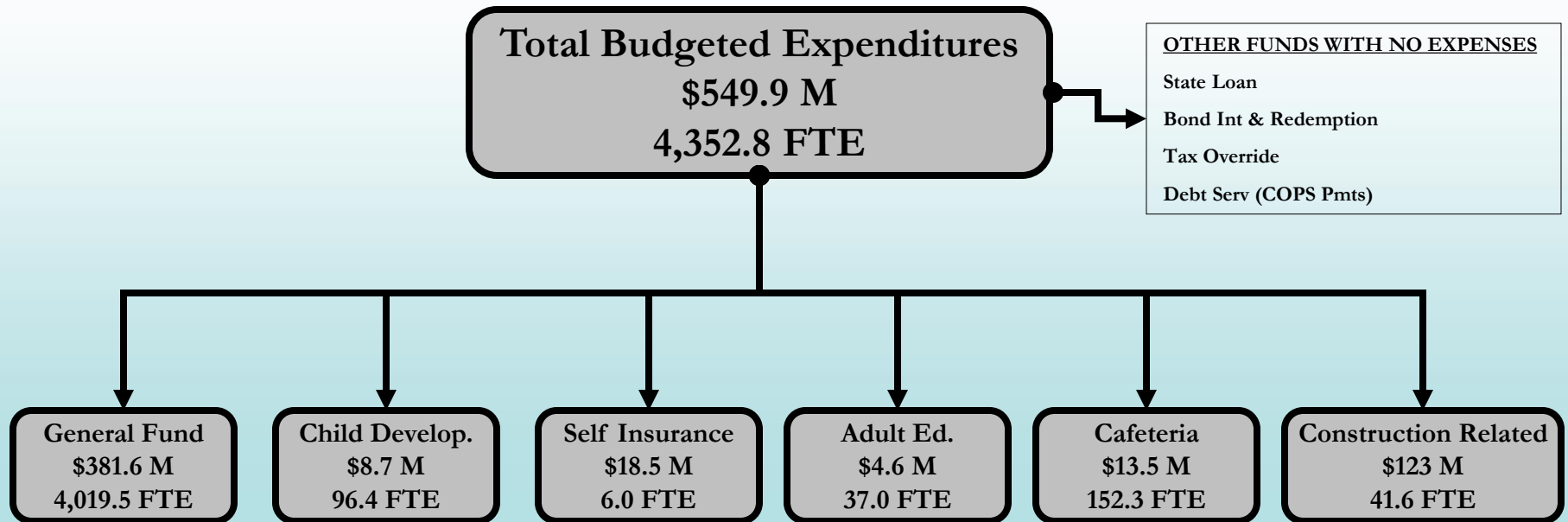
# OUSD Budget Overview

## Total Overall Budget



# OUSD Budget Overview

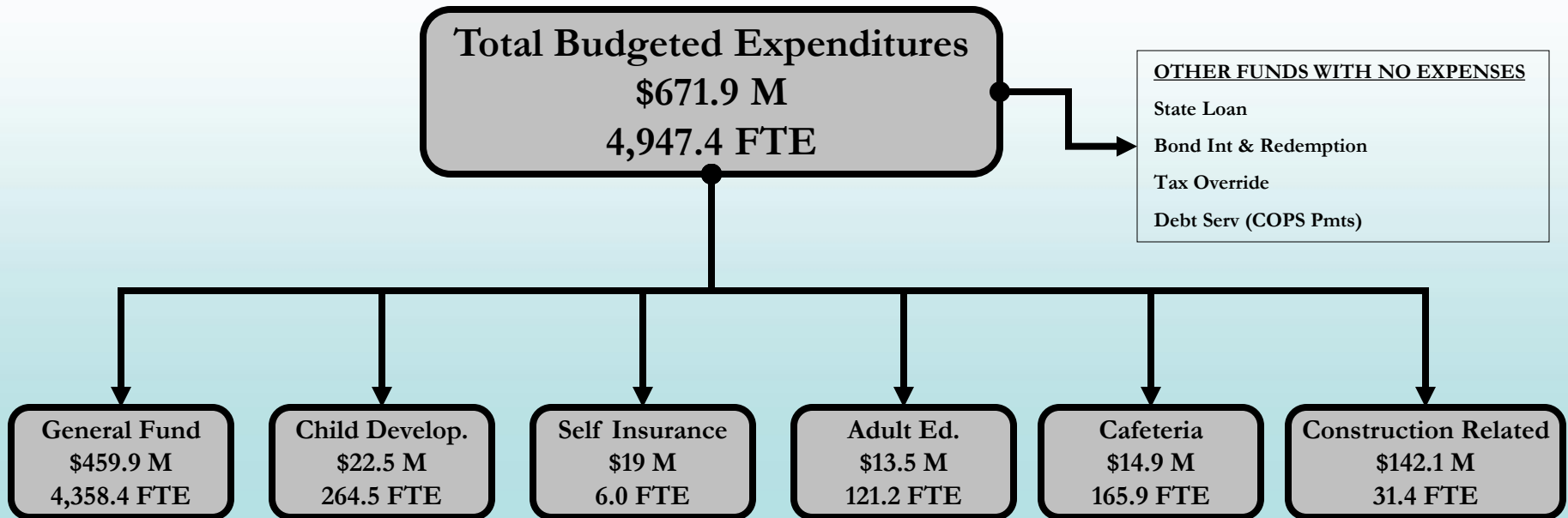
Total Overall Budget 2010-2011





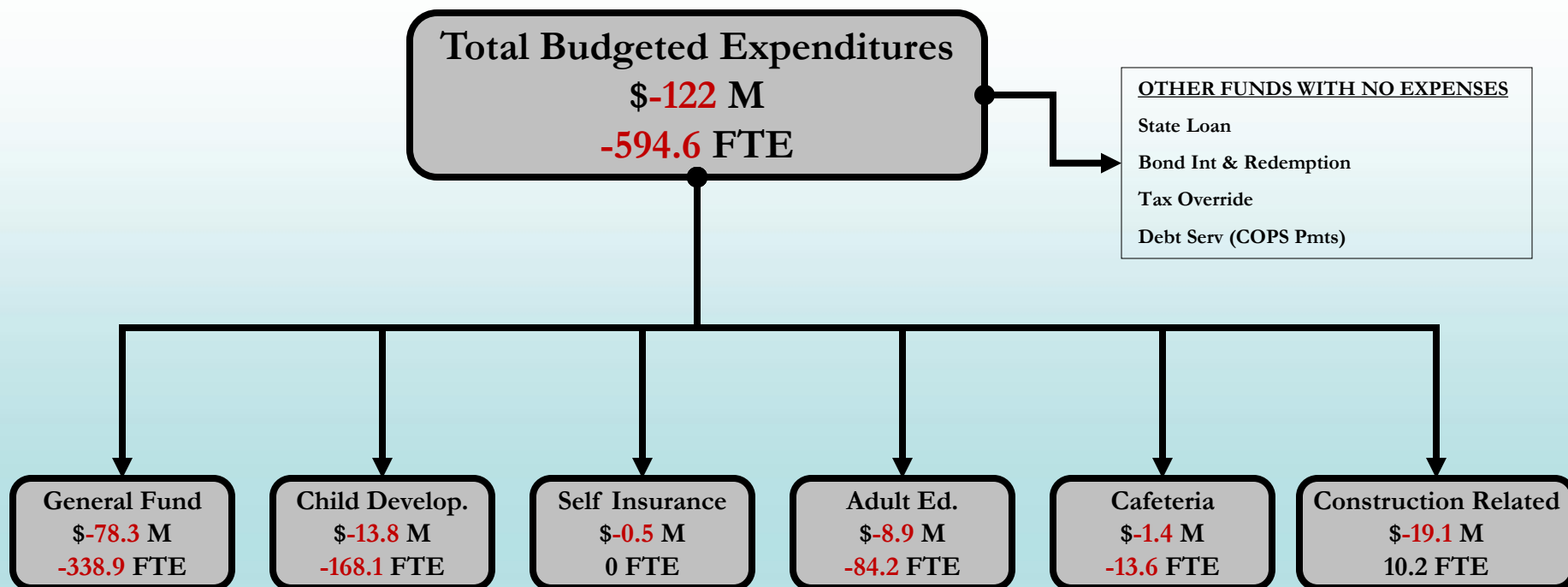
# OUSD Budget Overview

Total Overall Budget 2009-2010



# OUSD Budget Overview

## Total Overall Budget Difference Between 09-10 & 10-11



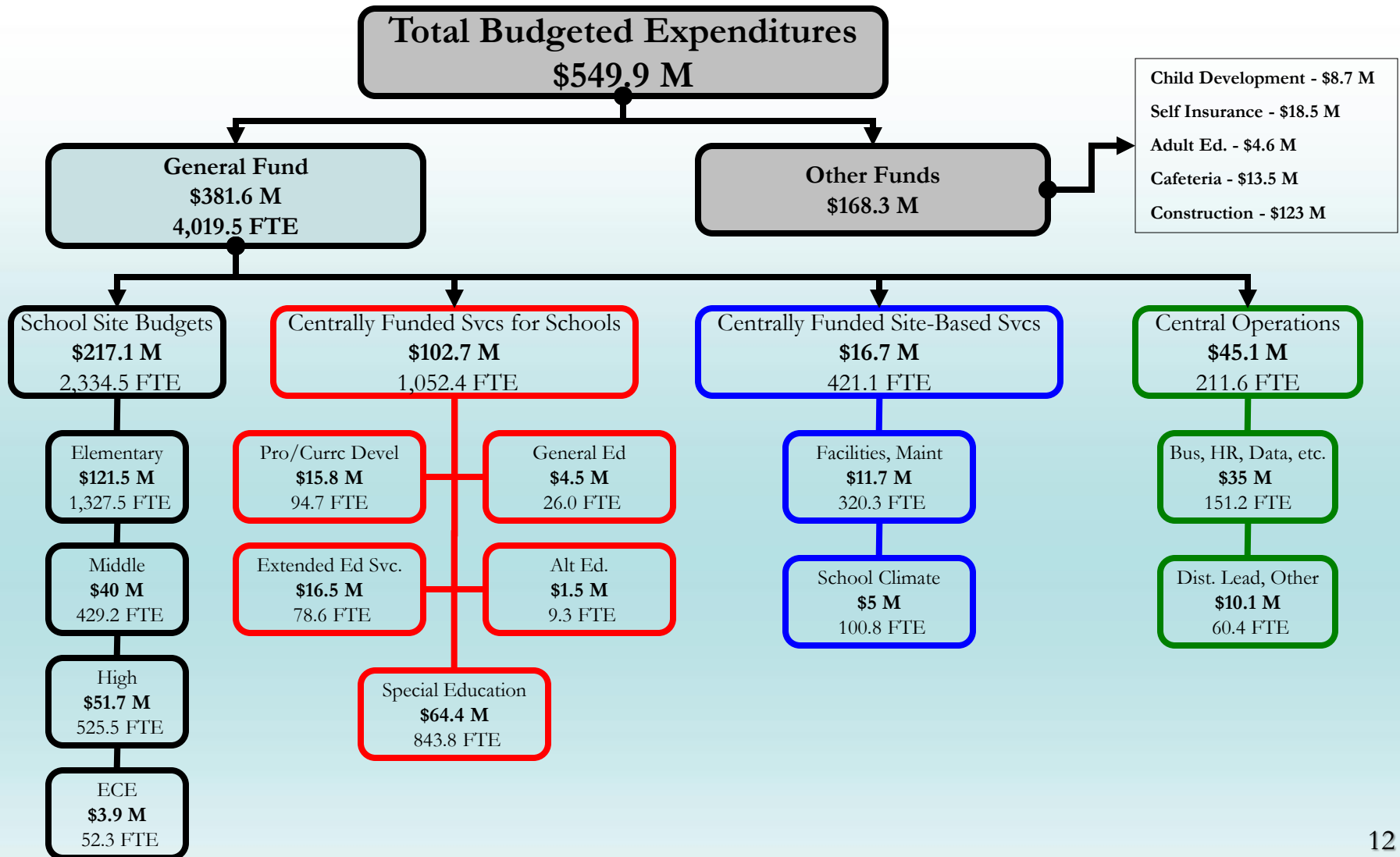
# OUSD Budget Overview

## Total General Fund Budget



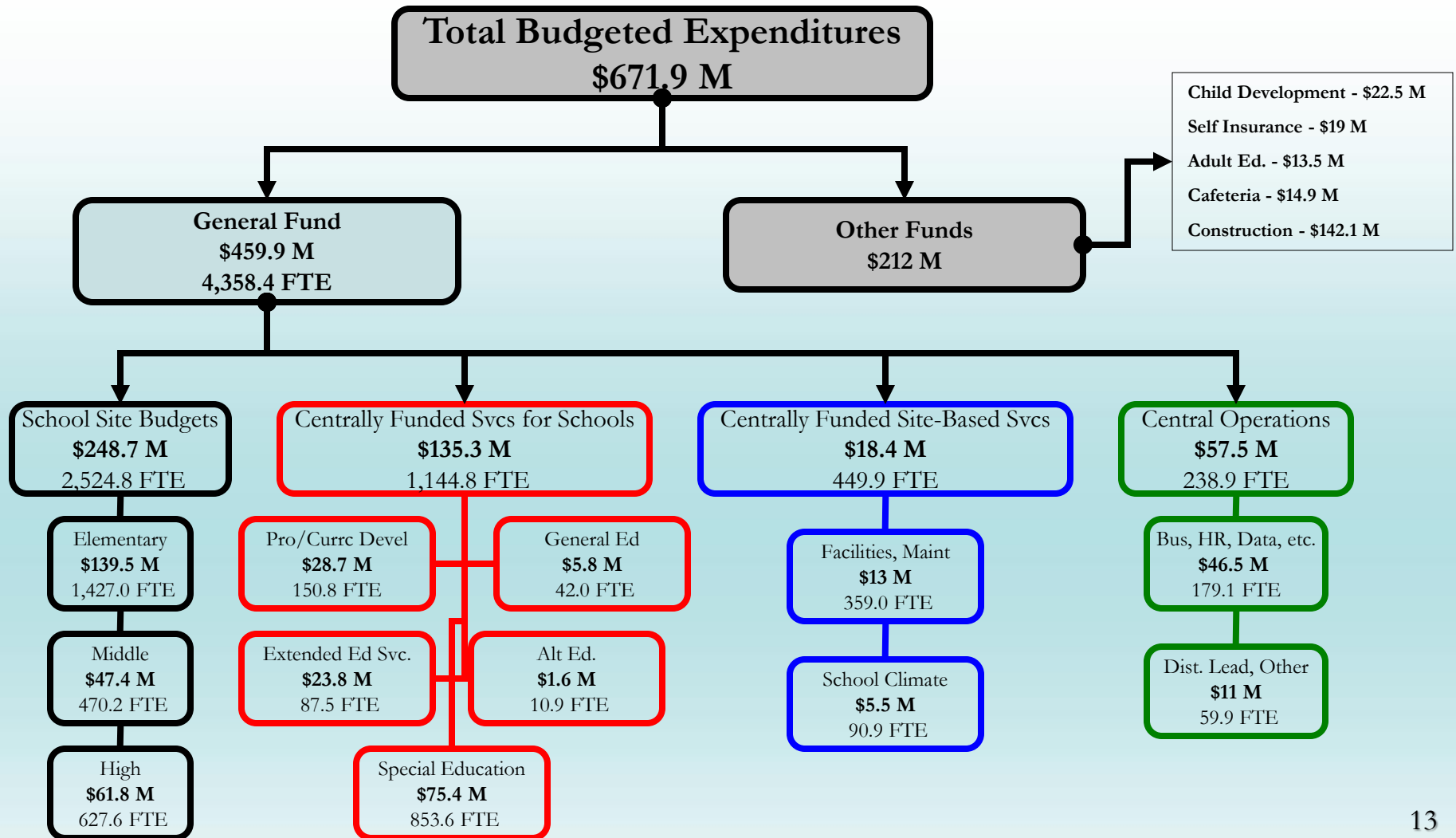
# OUSD Budget Overview

## Total General Fund Budget 2010-2011



# OUSD Budget Overview

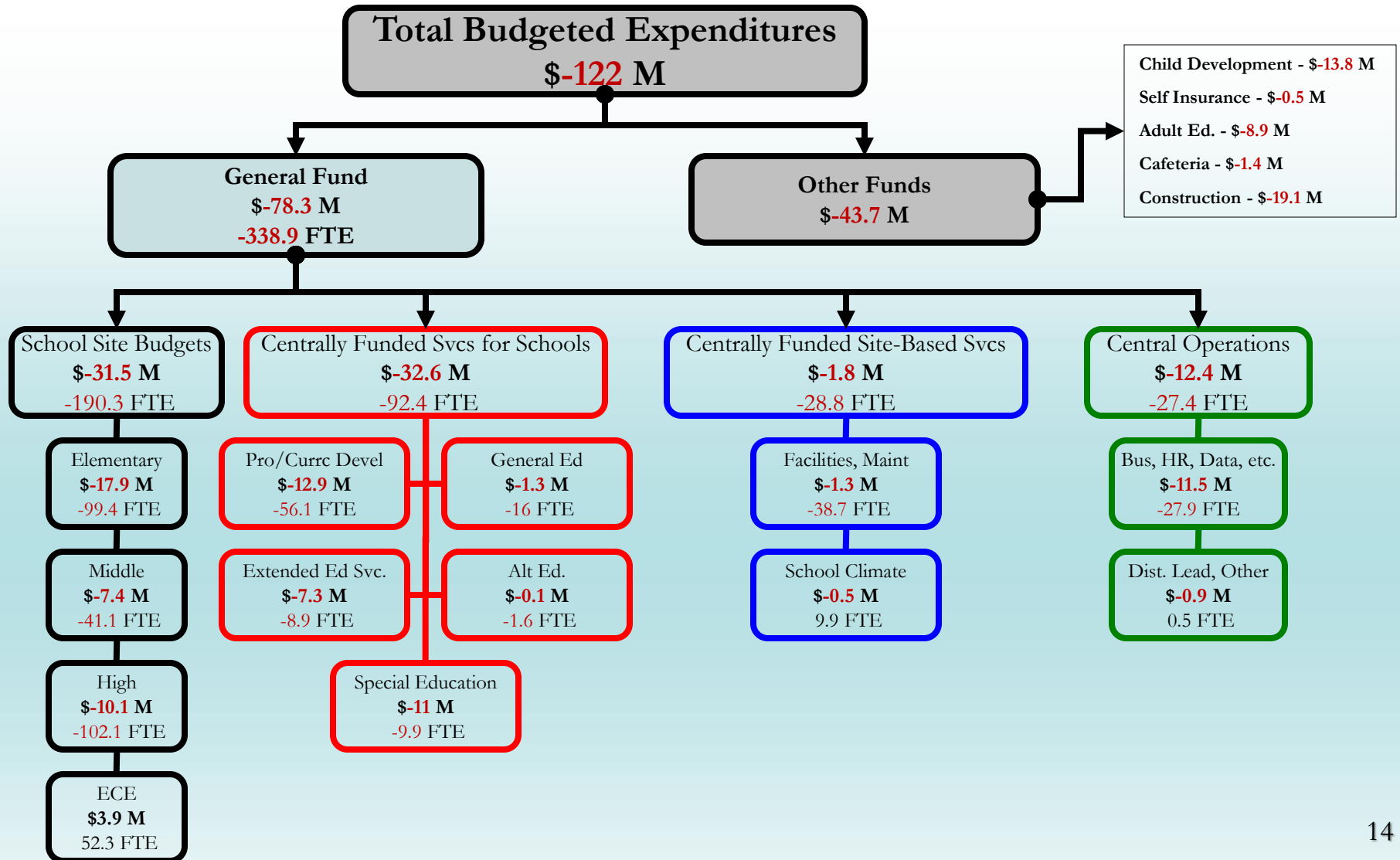
## Total General Fund Budget 2009-2010





# OUSD Total Budget Overview

Total General Fund Budget Difference Between 09-10 & 10-11



# OUSD Total Budget Overview

## Total General Fund Budget – Budget Cuts 2010-2011

Budget Cuts 2010-11 General Fund - <b>TOTAL</b>				
	<u>\$\$\$</u>		<u>FTE's</u>	
Schools Site Budgets	\$ (29,569,275)	-12%	(242.7)	-10%
Central Office Budgets	\$ (48,534,376)	-23%	(160.3)	-9%
Subtotal of Cuts	\$ (78,103,651)	-17%	(403.0)	-9%
Non-Reoccurring Revenues (1)	\$ (12,028,060)			
Total	\$ (90,131,711)	-17%	(403.0)	-9%
(1) Amts are all Unrestricted. See page 22 for Detail				
Note - Cuts from 2009-10 Adjusted for SFSF funds				

# OUSD Total Budget Overview

Total General Fund Budget – Total K-12 Schools

## TOTAL SCHOOLS

	2009-10	2010-11	Diff
Schools (Excluding Street Academy, Advance Path & Gateway)	101	97	(4)
Enrollment (Excluding Special Day Classes & Gateway)	36,807	36,656	(151)
Students / Teacher (Excl Prep Teachers)	20.9	22.7	1.8
Average Schools Size	364	378	14
Schools with Enrollment 0-299	44	38	(6)
Schools with Enrollment 300-399	36	36	-
Schools with Enrollment 400-499	8	10	2
Schools with Enrollment 500 & Over	13	13	-

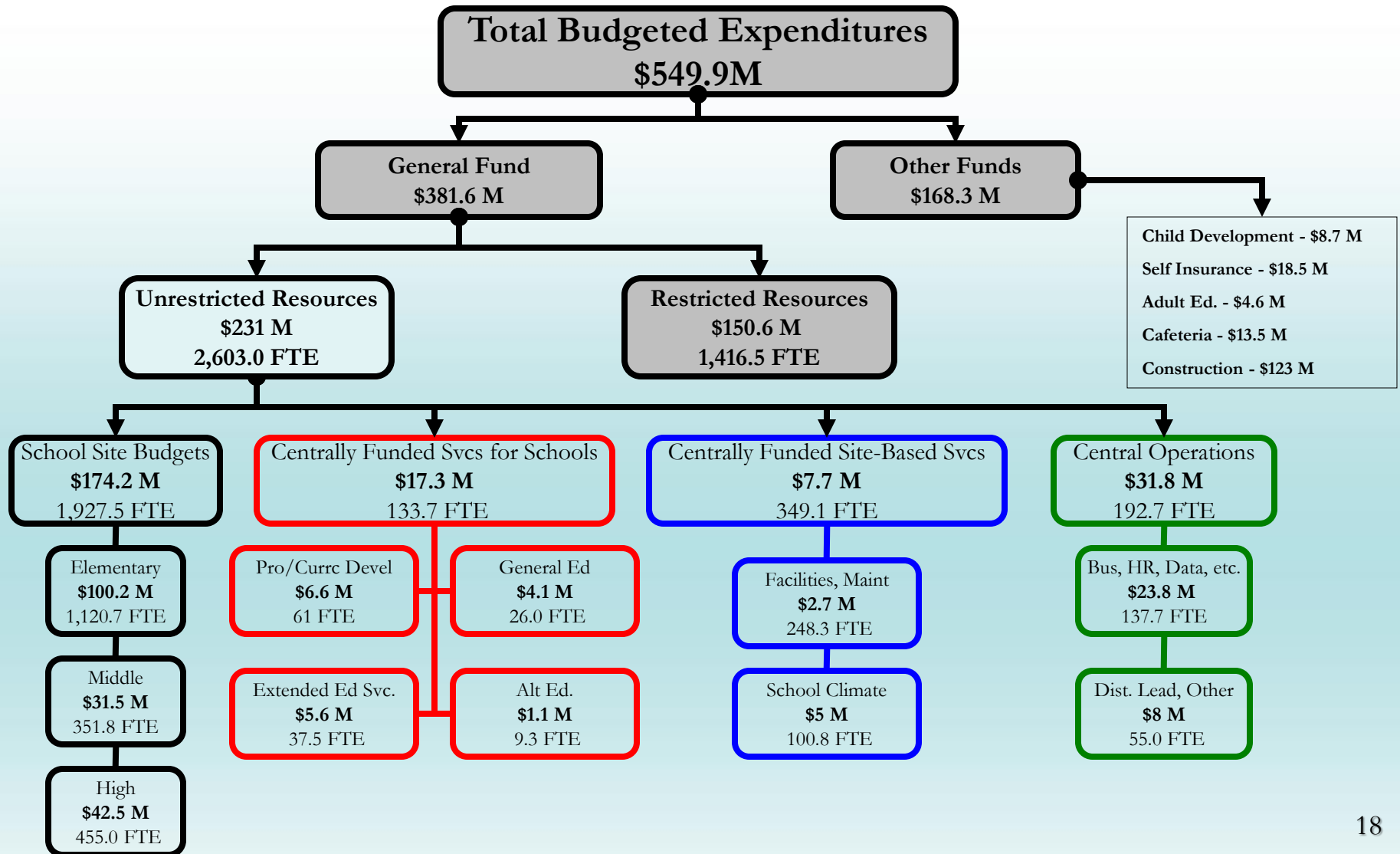
# OUSD Budget Overview

## Unrestricted General Fund Budget



# OUSD Budget Overview

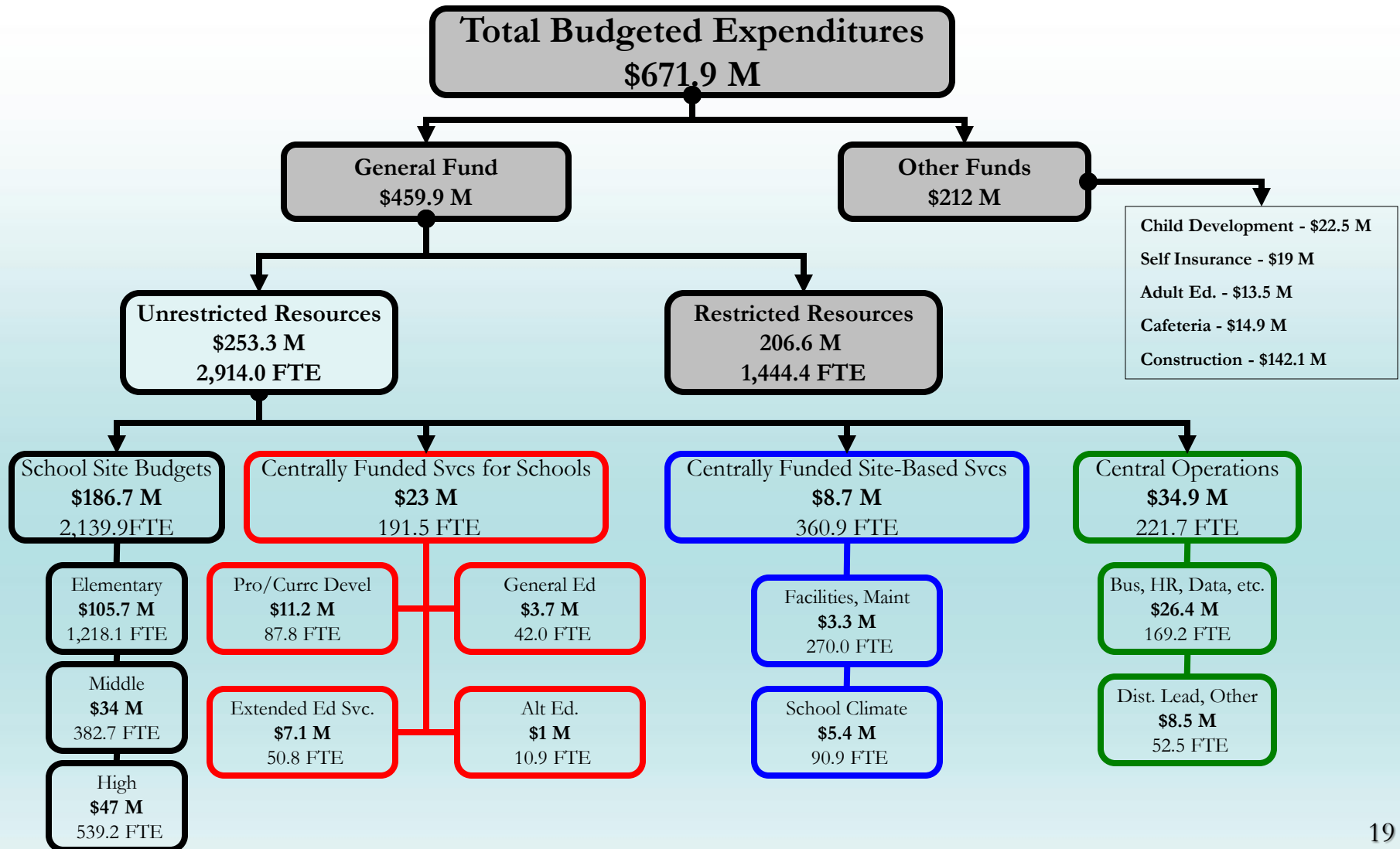
## Unrestricted General Fund 2010-2011





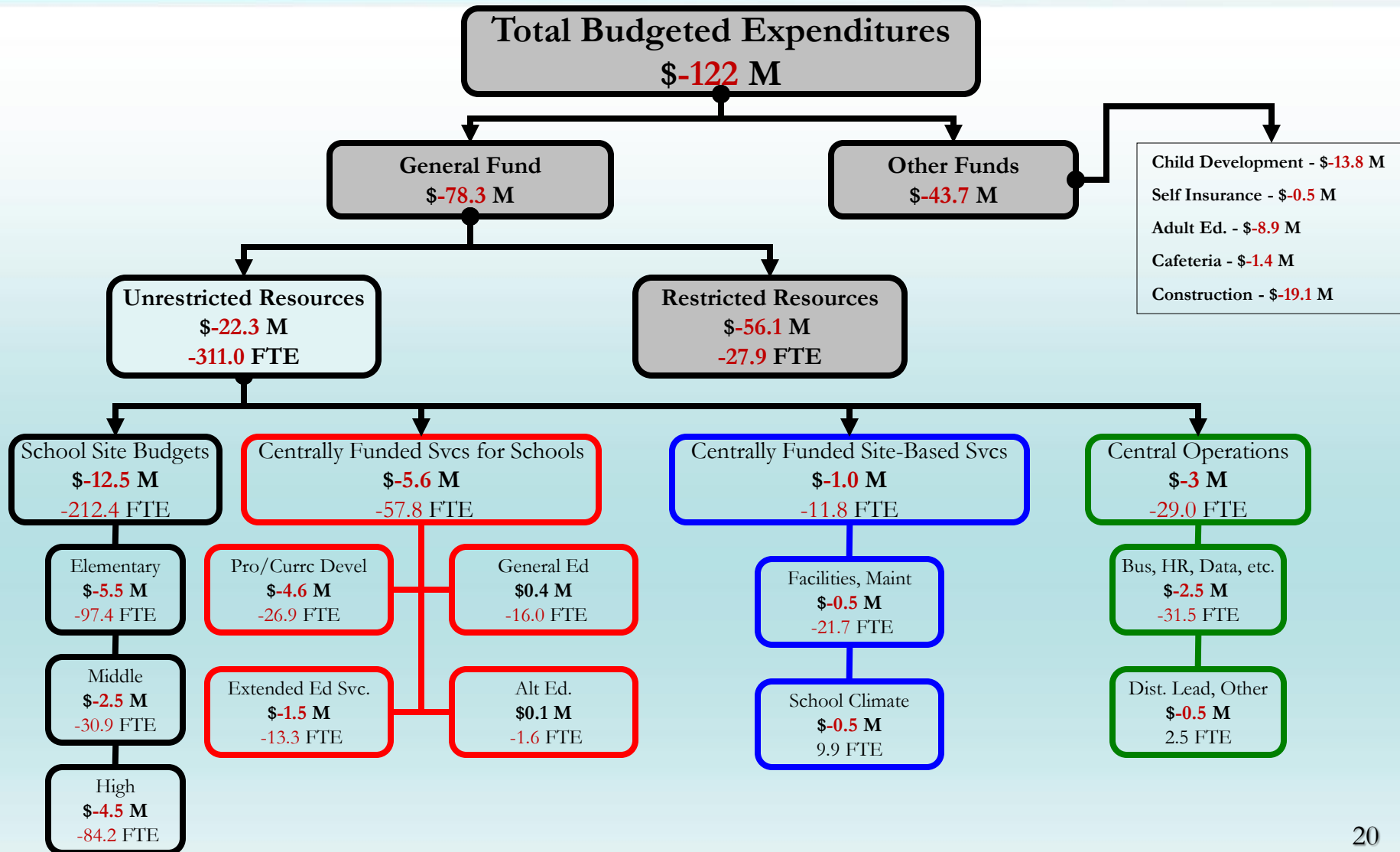
# OUSD Budget Overview

## Unrestricted General Fund 2009-2010



# OUSD Budget Overview

## Unrestricted General Fund Difference Between 09-10 & 10-11



# OUSD Budget Overview

## Unrestricted General Fund – Budget Cuts 2010-2011

Budget Cuts 2010-11 General Fund - <b>UNRESTRICTED</b>				
	<u>\$\$\$</u>	<u>%</u>	<u>FTE's</u>	<u>%</u>
Schools Site Budgets	\$ (12,237,669)	-7%	(212.5)	-10%
Central Office Budgets	\$ (10,199,807)	-15%	(96.6)	-12%
Subtotal of Cuts	\$ (22,437,476)	-9%	(309.2)	-11%
Non-Reoccurring Revenues (1)	\$ (12,028,060)			
Total	\$ (34,465,536)		(309.2)	-11%
(1) Amts are all Unrestricted. See page for Detail				
Note - Cuts from 2009-10 Adjusted for SFSF funds				

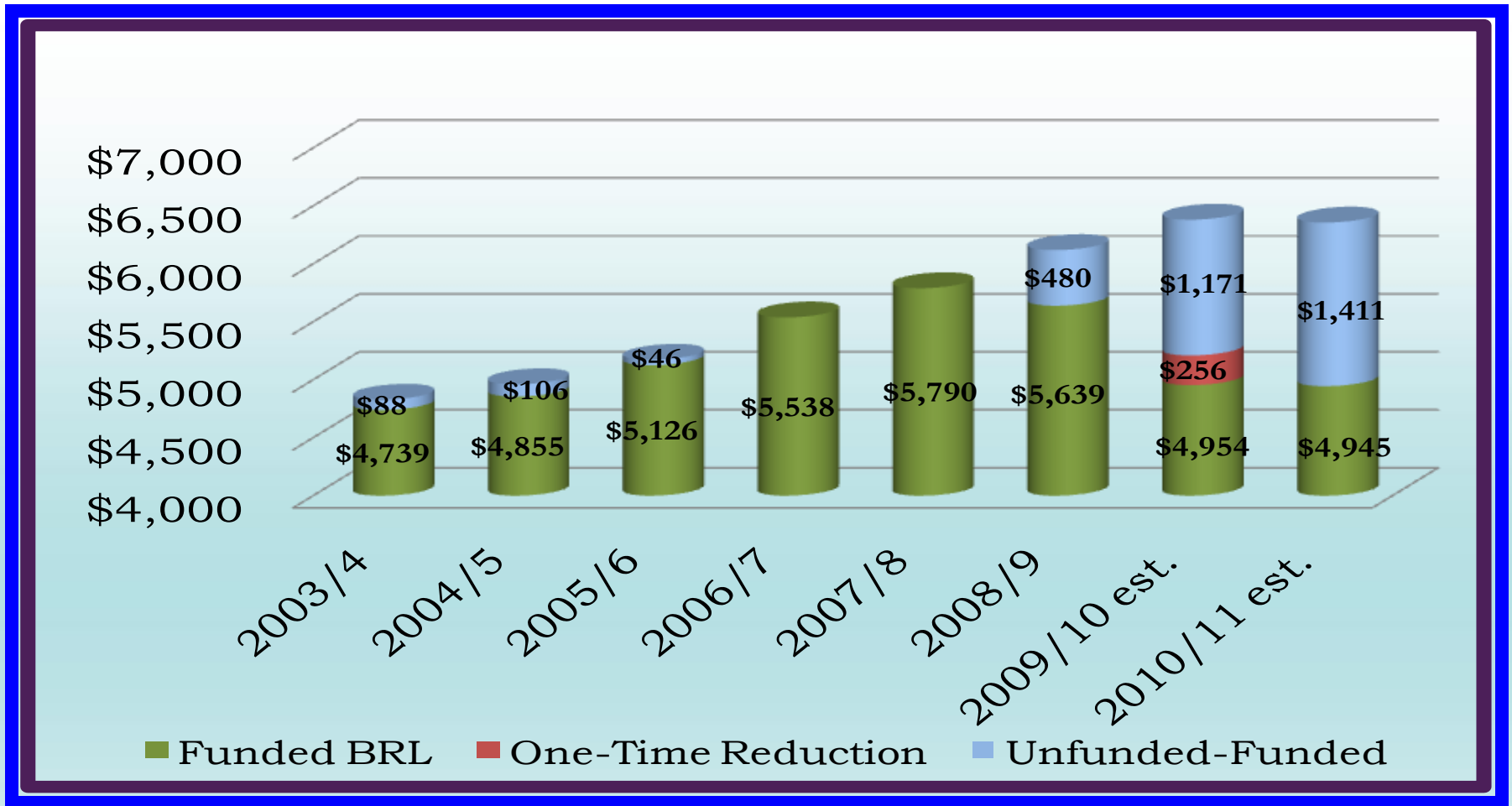
# OUSD Budget Overview

## Unrestricted General Fund – Non-Reoccurring Revenue Sources

Non-Reoccurring Unrestricted General Fund Revenue Sources	
1 Adult Education Tier 3 Flex Revenues	\$ 7,500,000
2 Deferred Maintenance Tier 3 Flex Revenues	1,420,510
3 State Loan to pay Debt Service for State Loan	2,094,903
4 Reduction to RRMA Facilities Contribution	1,012,646
<b>Non-Reoccurring Unrestricted General Fund Revenues</b>	<b>\$ 12,028,060</b>

# OUSD Budget Overview

Unrestricted General Fund – Unaudited Actuals Base Revenue Limit (BRL) per ADA  
2003 – 2010 Summary Graph



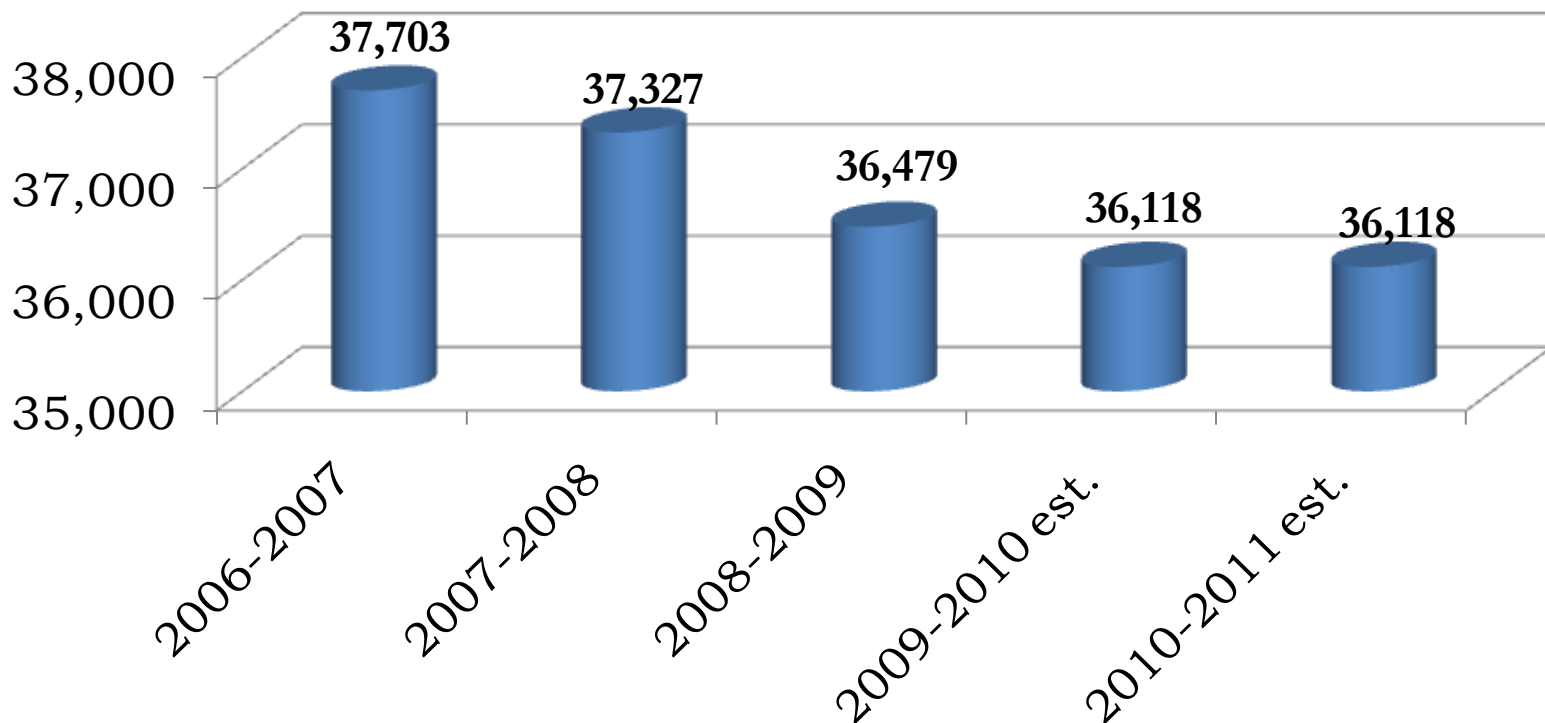
- State Funding is \$0.78 per dollar
- If the State were to fully fund BRL, OUSD would receive approximately \$51M more in 2010-2011



# OUSD Budget Overview

Unrestricted General Fund – Revenue Limit ADA

**ADA Used For Funding**



Estimate for 10-11 includes an increase in Gateway to College ADA of approx. 90

# OUSD Budget Overview

## Unrestricted General Fund – Comparison of 2009-10 & 2010-11

Unrestricted General Fund	2010-11 <u>Adopted</u>	2009-10 <u>Estimate</u>	<u>Diff</u>
Revenue Limit (\$ for Student Attendance)	\$ 171,359,709	\$ 172,117,786	\$ (758,077)
Other Revenue	90,234,463	89,721,244	513,219
Transfer-In & Sources	5,015,220	8,755,017	(3,739,797)
Total Revenues & Sources	266,609,392	270,594,047	(3,984,655)
Salaries,Supplies,Services & Equipment	231,033,542	246,756,461	(15,722,919)
Other outgo (Pass Throughs / Debt Service)	11,225,065	11,657,136	(432,071)
Indirect Cost (Expense Offset)	(4,701,182)	(7,035,860)	2,334,678
Contributions & Transfers Out	34,349,300	41,623,731	(7,274,431)
Total Expenses & Uses	271,906,725	293,001,468	(21,094,743)
Change in Fund Balance	(5,297,333)	(22,407,422)	17,110,089
Beginning Fund Balance	13,600,724	28,195,603	(14,594,879)
Restatement of Tier 3 Flex to Unrestricted		7,812,543	(7,812,543)
Adjusted Beginning Balance	13,600,724	36,008,146	(22,407,422)
<b>Ending Fund Balance</b>	<b>\$ 8,303,391</b>	<b>\$ 13,600,724</b>	<b>\$ (5,297,333)</b>

# OUSD Budget Overview

## Unrestricted General Fund – Explanations

<b>Change in Revenues &amp; Sources:</b>		
<b>a</b>	Lower revenue / ADA (\$10)	\$ (758,076)
<b>b</b>	Decrease in K-3 CSR due to larger class size estimate	(300,000)
<b>c</b>	Williams (Fd 40) Beg Bal - Tier 3 Flex. All flexed in 2009-10 after 3rd int per ACOE	(4,437,454)
<b>d</b>	Adult Ed Tier 3 Revenue	6,500,000
<b>e</b>	Drawdown of State Loan to cover State Loan Pmt (3rd Int tranfer lower due to Beg Bal)	697,657
<b>f</b>	Net Decrease in Other State & Local Revenues	158,965
<b>g</b>	Other - Net	625,238
<b>Increase in Reveunes &amp; Sources</b>		<b>\$ 2,486,330</b>
<b>Change in Expenses &amp; Uses:</b>		
<b>1</b>	Decr in Salaries,Supplies,Services & Equipment	\$ (15,722,919)
<b>2</b>	Decr Transfer to Cafeteria Fund for closing schools for lunch (Only in 2009-10)	(233,790)
<b>3</b>	Reduce Contrib to RRMA due to moving add'l B&G FTE's to Redevelopment Fund (Fd 25)	(503,645)
<b>4</b>	Decrease in ROP Transfer (Pr Yr transfer incl Beg Bal-Included in Other State Rev #2)	(498,083)
<b>5</b>	Decrease in Interpgm & Interfund Indirect Cost (Both lower due to major cuts in exps)	2,334,678
<b>Decrease in Expenses &amp; Uses</b>		<b>\$ (14,623,759)</b>
<b>Net Increase in Fund Balance</b>		<b>\$ 17,110,090</b>

# OUSD Budget Overview

## Unrestricted General Fund – Ending Fund Balance

Unrestricted General Fund	2010-11 <u>Adopted</u>	2009-10 <u>Estimate</u>	<u>Diff</u>
Ending Fund Balance	\$ 8,303,391	\$ 13,600,724	\$ (5,297,333)
<b>Components of the Ending Fund Balance:</b>			
Reserve for Economic Uncertainty	\$ 8,043,675	\$ 9,461,680	\$ (1,418,005)
Revolving Cash	150,000	150,000	-
Audit Findings & One-time Items	109,717	3,989,045	(3,879,328)
<b>Total Ending Fund Balance</b>	<b>\$ 8,303,391</b>	<b>\$ 13,600,724</b>	<b>\$ (5,297,333)</b>
<b>Reserve for Economic Uncertainty is the 2% minimum required for OUSD</b>			
<b>Note (1) - "Components of the Ending Fund Balance" does not include the set-aside to resolve the cash reconciliation or the payroll liabilities issues. The State Loan will be used to address these issues.</b>			
<b>Note (2) - Ending balance for 2009-10 has been increased by approx \$4,161K to account for the flexing of all of fund 40's (Williams Fund) beginning fund balance in the 2009-10. Per the County Office of Ed, the entire beginning balance must be flexed by 6/30/2010 and shown in 2009-10, not part of the 2010-11 budget. At the First Reading \$3,748K was in the 2010-11 budget year.</b>			

# QUESTIONS?





# Appendix

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## National Economy

1-8

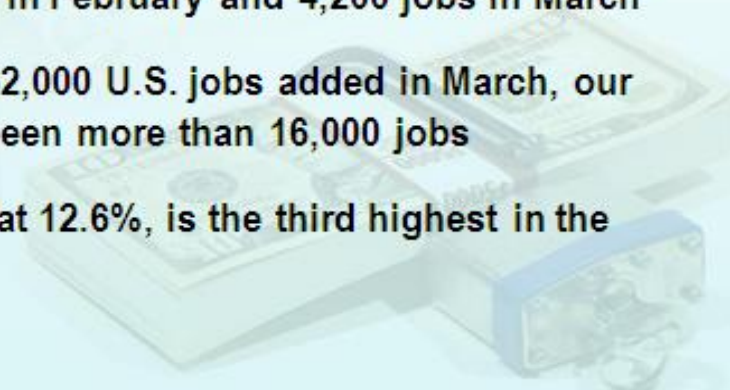
- The U.S. economy is no longer in decline, but is growing slowly
  - The recession began in December 2007, 29 months ago
  - U.S. Gross Domestic Product (GDP) grew 3.2% in the first quarter of 2010
  - 162,000 jobs were added in March (unrevised survey)
- But the unemployment rate has remained high
  - The April 2010 rate was 9.9%, up from 8.9% one year ago



## California Economy

1-10

- The state's economy is recovering along with the nation's
  - State personal income grew at 4.1% and taxable sales grew at 1.9% in the 4<sup>th</sup> quarter of 2009, according to the University of California Los Angeles (UCLA) Forecast
- However, job growth remains a major drag on the economy
  - California added only 2,800 jobs in February and 4,200 jobs in March
  - If California had shared in the 162,000 U.S. jobs added in March, our proportionate gain would have been more than 16,000 jobs
  - The state's unemployment rate, at 12.6%, is the third highest in the nation





## Overview of the State Budget

1-3

- Education fares better than the rest of the Budget
- The rest of the Budget is absorbing even heavier cuts in order to protect education from deeper cuts
  - But there is no “free ride” – the nearly \$2.5 billion taken from education in January remains unrestored
  - Child care takes a huge cut
  - Social and health programs that serve K-12 students and their families are hit even harder
  - California Work Opportunities and Responsibility to Kids (CalWORKs), which is California’s main avenue to welfare payments, is on the chopping block
- The Budget reflects two major unresolved problems:
  - California’s finance system serves the state poorly in both good and bad times
  - The current economic woes remain unresolved



## **Introduction to the May Revision**

**1-2**

- **The May Revision is, by statute, the Governor's last chance to provide his Budget proposals to the Legislature**
- **It may differ from January only slightly, or be dramatically different**
  - **Overall, the State Budget situation has gotten worse**
  - **Federal dollars, upon which the January Budget depended, have been slow in coming**
  - **Inaction by the Legislature has caused planned savings to slip away**
  - **Costs of some programs have risen more than anticipated**
  - **Revenues are still falling below the state's already low forecasts**
- **Education was protected somewhat, relative to other programs, in January**
  - **In May, education continues to be better protected than other programs**
  - **We had anticipated that the best we could hope for was no new cuts, and that is, for the most part, what we got**

## **May Revision Features**

**1-5**

- For the most part, the May Revision contains no further cuts to K-12 education
  - Cuts proposed in January remain
  - Targeted proposed administrative cut is eliminated
  - Cuts to child care eliminate subsidized slots for 142,000 children
  - No new federal dollars
- No new taxes are proposed
- Major additional cuts to the noneducation portions of the Budget are proposed
- We expect the Legislature to have great difficulty voting for the choices before them
- Despite the Governor's call for an on-time Budget, we don't see that happening

# Appendix:

## Total Budget Expenses for 1000-6999 Object Codes

Fd #	Fund Description	EXPENSES ( Object Codes 1000-6999)							
		2010-11 Adopted Budgets		2009-10 Estimated		Difference			
		\$\$\$	FTE's	\$\$\$	FTE's	\$\$\$	%	FTE's	%
General Fund									
01	Gen Fund - Unrestricted	231,033,542	2,603.0	\$ 253,296,472	2,914.0	\$ (22,262,930)	-9%	(311.0)	-11%
01	Gen Fund - Restricted	150,562,633	1,416.5	\$ 206,626,235	1,444.4	\$ (56,063,602)	-27%	(27.9)	-2%
Total General Fund		381,596,175	4,019.5	\$ 459,922,707	4,358.4	\$ (78,326,532)	-17%	(338.9)	-8%
11	Adult Education (1)	4,635,207	37.0	\$ 13,453,033	121.2	\$ (8,817,826)	-66%	(84.2)	-69%
12	Child Development (1)	8,677,480	96.4	\$ 22,486,872	264.5	\$ (13,809,392)	-61%	(168.1)	-64%
13	Cafeteria (1)	13,528,048	152.3	\$ 14,891,285	165.9	\$ (1,363,237)	-9%	(13.6)	-8%
17	State Loan	-	-	\$ -	-	\$ -		-	
Facility Related Funds									
14	Deferred Maintenance	2,154,758	-	\$ 7,409,859	-	\$ (5,255,101)	-71%	-	
21	Gen.Oblig. Bonds	104,510,530	21.6	\$ 116,114,246	22.4	\$ (11,603,716)	-10%	(0.8)	-4%
25	Dev Fee / Redevel	2,416,671	11.0	\$ 3,971,076	-	\$ (1,554,405)	-39%	11.0	
30	State School Bldg	847,517	1.0	\$ 2,903,572	1.0	\$ (2,056,055)	-71%	-	0%
35	State Modernization	5,197,776	-	\$ 8,176,073	-	\$ (2,978,297)	-36%	-	
40	Williams Settlement	7,823,929	8.0	\$ 3,605,422	8.0	\$ 4,218,507	117%	-	0%
Total Facility Funds		122,951,181	41.6	\$ 142,180,248	31.4	\$ (19,229,067)	-14%	10.2	32%
51	Bond Int & Redemption	-	-	\$ -	-	\$ -		-	
53	Tax Override	-	-	\$ -	-	\$ -		-	
56	Debt Serv (COPS Pmts)	-	-	\$ -	-	\$ -		-	
67	Self Insurance	18,480,212	6.0	\$ 19,021,737	6.0	\$ (541,525)	-3%	-	0%
ALL FUNDS		\$ 549,868,303	4,352.8	\$ 671,955,882	4,947.4	\$ (122,087,579)	-18%	(594.6)	-12%
(1) Impact of Governor's proposed State budget cuts on Child Development programs are included in District.									
Note - Description and purpose of Funds are noted in appendix for each fund									

# Appendix:

## Total General Fund Balance – Elementary Schools

### ELEMENTARY SCHOOLS

	2009-10	2010-11	Diff
Schools	61	60	(1)
Enrollment (Excl Spec Day Class)	20,161	20,343	182
Students / Teacher (Excl Prep Teachers)	20.7	22.3	1.6
Average Schools Size	331	339	8
Schools with Enrollment 0-299	24	21	(3)
Schools with Enrollment 300-399	26	26	-
Schools with Enrollment 400-499	6	8	2
Schools with Enrollment 500 & Over	5	5	-

# Appendix:

## School Size by Location – Elementary Schools

Page 1 of 2

		School Size and Class Size 2009-10													
		BY LOCATION							School Size & Class Size						
		As of 5/3/2010							2010-11						
				Restr Tchl	Tchrs (less prep)	Total	Students/	Avg	Tchrs (less prep)	Total	Students/	Avg	Class Sz		
		Site	Site Desc	FTE	FTE	Enroll	Teacher	Schl Sz	FTE	Enroll	Teacher	Schl Sz	Change		
		QEIA School													
1	1	101	ALLEDALE	0.4	22.0	463	21.0		19.0	457	24.1		3.0		
2	2	102	BELLA VISTA	-	22.0	486	22.1		22.0	493	22.4		0.3		
3	3	103 BROOKFIELD		3.8	21.0	365	17.4		17.0	364	21.4		4.0		
4	4	105	BURCKHALTER	0.2	7.0	162	23.1		7.0	160	22.9		(0.3)		
5	5	106	CHABOT	-	23.0	509	22.1		22.0	533	24.2		2.1		
6	6	107	EAST OAKLAND PRIDE	0.9	20.0	430	21.5		20.0	449	22.5		1.0		
7	7	108	CLEVELAND	1.0	15.8	346	21.9		14.0	350	25.0		3.1		
8	8	111	CROCKER HIGHLANDS	-	18.0	368	20.4		16.0	372	23.3		2.8		
9	9	112	GREENLEAF ELEMENTARY	0.1	21.0	447	21.3		20.0	428	21.4		0.1		
10	10	113	LEARNING WITHOUT LIMITS	1.0	19.0	344	18.1		16.0	338	21.1		3.0		
11	11	114	GLOBAL FAMILY SCHOOL	1.0	19.0	364	19.2		16.0	339	21.2		2.0		
12	12	115	EMERSON	1.0	12.0	262	21.8		12.0	279	23.3		1.4		
13	13	116	FRANKLIN	1.0	31.0	720	23.2		31.0	722	23.3		0.1		
14	14	117	FRUITVALE	3.0	25.0	504	20.2		21.0	500	23.8		3.6		
15	15	118 GARFIELD		5.1	33.0	646	19.6		29.0	620	21.4		1.8		
16	16	119	GLENVIEW	-	17.0	394	23.2		17.0	412	24.2		1.1		
17	17	121	LA ESCUELITA	0.3	10.0	245	24.5		10.0	240	24.0		(0.5)		
18	18	122	GRASS VALLEY	-	13.0	256	19.7		11.0	262	23.8		4.1		
19	19	123	FUTURES ELEMENTARY	-	17.0	299	17.6		16.0	324	20.3		2.7		
20	20	125 NEW HIGHLAND ACADEMY		4.1	17.0	334	19.6		17.0	330	19.4		(0.2)		
21	21	127	HILLCREST	-	16.0	326	20.4		14.0	325	23.2		2.8		
22	22	129 LAFAYETTE		3.6	15.0	274	18.3		14.0	281	20.1		1.8		
23	23	130	LAKEVIEW	0.5	15.0	321	21.4		12.0	301	25.1		3.7		
24	24	131	LAUREL	0.9	23.0	458	19.9		22.0	468	21.3		1.4		
25	25	132	LAZEAR	-	14.0	305	21.8		12.0	286	23.8		2.0		
26	26	133	LINCOLN	0.5	27.0	605	22.4		26.0	615	23.7		1.2		
27	27	136 HORACE MANN		4.1	16.0	330	20.6		17.0	334	19.6		(1.0)		
28	28	138 MARKHAM		4.1	20.0	391	19.6		20.0	399	20.0		0.4		
29	29	139 MAXWELL PARK		3.6	15.0	266	17.7		13.0	237	18.2		0.5		
30	30	142	JOAQUIN MILLER	-	15.0	355	23.7		15.0	375	25.0		1.3		
31	31	143	MONTCLAIR	-	19.0	417	21.9		18.0	429	23.8		1.9		
32	32	144 PARKER		2.8	11.0	228	20.7		13.0	229	17.6		(3.1)		
33	33	145	PERALTA	-	12.0	298	24.8		12.0	306	25.5		0.7		
34	34	146	PIEDMONT AVENUE	-	17.0	345	20.3		15.0	335	22.3		2.0		
35	35	148	REDWOOD HEIGHTS	-	14.0	314	22.4		13.0	326	25.1		2.6		
36	36	149	COMMUNITY UNITED ELEMENTARY	0.4	17.0	332	19.5		16.0	365	22.8		3.3		



# Appendix:

## School Size by Location – Elementary Schools

Page 2 of 2

School Size and Class Size 2009-10								School Size & Class Size				
BY LOCATION								2010-11				
As of 5/3/2010												
			Restr Tchr	Tchrs (less prep)	Total	Students/	Avg	Tchrs (less prep)	Total	Students/	Avg	Class Sz
	Site	Site Desc	FTE	FTE	Enroll	Teacher	Schl Sz	FTE	Enroll	Teacher	Schl Sz	Change
37	37	150 SANTA FE	2.0	14.0	266	19.0		13.0	262	20.2		1.2
38	38	151 SEQUOIA	-	16.0	372	23.3		15.0	375	25.0		1.8
39	39	154 SOBRANTE PARK	0.2	11.0	251	22.8		10.0	241	24.1		1.3
40	40	157 THORNHILL	0.1	16.0	365	22.8		16.0	372	23.3		0.4
41	41	165 ACORN WOODLAND K-5	1.4	12.0	237	19.8		12.0	235	19.6		(0.2)
42	42	166 HOWARD	-	8.0	196	24.5		7.0	190	27.1		2.6
43	43	168 CARL MUNCK	-	15.0	331	22.1		14.0	337	24.1		2.0
44	44	170 HOOVER	1.6	17.0	316	18.6		15.0	321	21.4		2.8
45	45	171 KAISER	-	11.0	256	23.3		11.0	260	23.6		0.4
46	46	172 FRED T KOREMATSU DISCOVERY AC	1.9	17.0	339	19.9		16.0	332	20.8		0.8
47	47	174 MARSHALL	0.4	7.0	177	25.3		7.0	184	26.3		1.0
48	48	175 MANZANITA SEED	1.6	12.1	214	17.7		12.0	233	19.4		1.7
49	49	176 TILDEN PRE-KTO 2nd	-	3.0	40	13.3		-				
50	50	177 ESPERANZA ACADEMY	4.0	19.0	325	17.1		18.0	353	19.6		2.5
51	51	178 BRIDGES ACADEMY @ MELROSE	3.5	20.0	383	19.2		21.0	397	18.9		(0.2)
52	52	179 MANZANITA COMMUNITY SCHOOL	4.1	15.1	270	17.9		15.0	268	17.9		(0.0)
53	53	181 Encompass Small School	1.6	12.0	253	21.1		12.0	262	21.8		0.8
54	54	182 MARTIN LUTHER KING JR. K-3	2.3	12.0	223	18.6		11.0	204	18.5		(0.0)
55	55	183 PREP LITERARY ACAD/CULTURAL EX	1.6	12.0	209	17.4		8.0	191	23.9		6.5
56	56	185 ASCEND	1.9	16.0	349	21.8		18.0	402	22.3		0.5
57	57	186 INTERNATIONAL COMMUNITY SCHOO	1.8	12.8	257	20.1		12.0	271	22.6		2.5
58	58	190 THINK COLLEGE NOW	1.3	12.0	280	23.3		12.0	300	25.0		1.7
59	59	191 SANKOFA ACADEMY	0.7	6.0	122	20.3		5.0	135	27.0		6.7
60	60	192 RISE	0.5	15.0	317	21.1		15.0	325	21.7		0.5
61	61	193 Reach Academy	0.8	16.0	304	19.0		14.0	310	22.1		3.1
ELEMENTARY			76.5	975.8	20,161	20.7	331	914.0	20,343	22.3	339.1	1.6



# Appendix:

## Total General Fund Balance – Middle Schools

### MIDDLE SCHOOLS

	2009-10	2010-11	Diff
Schools	18	17	(1)
Enrollment (Excl Spec Day Class)	7,177	7,174	(3)
Students / Teacher	21.7	23.3	1.6
Average Schools Size	399	422	23
Schools with Enrollment 0-299	6	3	(3)
Schools with Enrollment 300-399	5	7	2
Schools with Enrollment 400-499	2	2	-
Schools with Enrollment 500 & Over	5	5	-

# Appendix:

## School Size by Location – Middle Schools

School Size and Class Size 2009-10							School Size & Class Size				
BY LOCATION							2010-11				
As of 5/3/2010											
			Tchrs (less prep)	Total	Students/	Avg	Tchrs (less prep)	Total	Students/	Avg	Class Sz
	Site	Site Desc	FTE	Enroll	Teacher	Schl Sz	FTE	Enroll	Teacher	Schl Sz	Change
62	1	201 CLAREMONT MIDDLE	19.1	379	19.8		19.6	371	18.9		(0.9)
63	2	203 FRICK MIDDLE	24.0	407	17.0		20.0	431	21.6		4.6
64	3	204 WEST OAKLAND MIDDLE	9.0	218	24.2		8.0	200	25.0		0.8
65	4	206 BRET HARTE MIDDLE	28.6	654	22.9		27.0	656	24.3		1.4
66	5	208 ALTERNATIVE LEARNING COMMUNITY	4.0	34	8.5		4.0	50	12.5		4.0
67	6	210 EDNA BREWER MIDDLE	31.0	724	23.4		30.4	725	23.8		0.5
68	7	211 MONTERA MIDDLE	36.0	834	23.2		34.6	850	24.6		1.4
69	8	212 ROOSEVELT MIDDLE	28.0	616	22.0		25.0	629	25.2		3.2
70	9	213 WESTLAKE MIDDLE	25.4	585	23.0		24.4	591	24.2		1.2
71	10	215 MADISON MIDDLE	15.0	299	19.9		15.0	317	21.1		1.2
72	11	221 ELMHURST COMMUNITY PREP	16.5	333	20.2		15.0	342	22.8		2.6
73	12	224 ALLIANCE ACADEMY	16.5	346	21.0		14.0	348	24.9		3.9
74	13	225 Explore Middle School	9.0	188	20.9		-	-			
75	14	226 ROOTS INTERNATIONAL ACADEMY	16.0	351	21.9		15.0	344	22.9		1.0
76	15	228 UNITED FOR SUCCESS ACADEMY	17.0	408	24.0		16.0	415	25.9		1.9
77	16	232 COLISEUM COLLEGE PREP ACADEMY	13.2	293	22.2		16.0	353	22.1		(0.1)
78	17	235 MELROSE LEADERSHIP ACAD	8.9	208	23.4		10.9	252	23.1		(0.3)
79	18	236 URBAN PROMISE ACADEMY	13.5	300	22.2		13.5	300	22.2		-
		MIDDLE	330.7	7,177	21.7	399	308.4	7,174	23.3	422.0	1.6

# Appendix:

## Total General Fund Balance – High Schools

### HIGH SCHOOLS

	2009-10	2010-11	Diff
Schools (Excluding Street Academy, Advance Path & Gateway)	22	20	(2)
Enrollment (Excluding Special Day Classes & Gateway)	9,469	9,139	(330)
Students / Teacher	20.8	23.4	2.6
Average Schools Size	430	457	27
Schools with Enrollment 0-299	14	14	-
Schools with Enrollment 300-399	5	3	(2)
Schools with Enrollment 400-499	-	-	-
Schools with Enrollment 500 & Over	3	3	-

# Appendix:

## School Size by Location – High Schools

School Size and Class Size 2009-10 BY LOCATION As of 5/3/2010							School Size & Class Size 2010-11					
				Tchrs (less prep)	Total	Students/	Avg	Tchrs (less prep)	Total	Students/	Avg	Class Sz
		Site	Site Desc	FTE	Enroll	Teacher	Schl Sz	FTE	Enroll	Teacher	Schl Sz	Change
80	1	304	OAKLAND HIGH SCHOOL	71.0	1,726	24.3		66.4	1,682	25.3		1.0
81	2	305	OAKLAND TECH HIGH SCHOOL	70.0	1,623	23.2		67.2	1,589	23.6		0.5
82	3	306	SKYLINE HIGH SCHOOL	82.9	1,844	22.2		73.4	1,803	24.6		2.3
83	4	314	FAR WEST HIGH SCHOOL	9.0	182	20.2		7.6	161	21.2		1.0
84	5	335	LIFE ACADEMY	14.4	240	16.7		12.2	260	21.3		4.6
85	6	339	ARCHITECTURE ACAD & COLL PREP	21.0	361	17.2		18.0	374	20.8		3.6
86	7	340	VISUAL & PERFORMING ARTS FREN	9.6	146	15.2		-	-	-		
87	8	342	MANDELA HIGH	16.0	356	22.3		16.0	359	22.4		0.2
88	9	343	COLLEGE PREP MEDIA	16.2	349	21.5		15.0	335	22.3		0.8
89	10	344	YOUTH EMPOWERMENT SCHOOL	13.2	222	16.8		8.0	210	26.3		9.4
90	11	346	BUSINESS INFORMATION TECH HI	15.4	313	20.3		12.4	292	23.5		3.2
91	12	347	LEADERSHIP PREPARATORY HI SCH	12.8	346	27.0		11.8	272	23.1		(4.0)
92	13	348	E.OAK.SCH. OF THE ARTS HLSCH.	13.7	237	17.3		9.2	220	23.9		6.6
93	14	350	BUSINESS SCH OF TECHNOLOGY	3.9	69	17.7		-	-	-		
94	15	351	EXPER, EXCELL, COMM, EMPOW LEA	15.8	244	15.4		15.2	285	18.8		3.3
95	16	353	OAKLAND INTERNATIONAL HIGH SCH	18.0	225	12.5		14.6	268	18.4		5.9
		<b>Regular High Schools</b>		<b>402.8</b>	<b>8,483</b>	<b>21.1</b>	<b>530</b>	<b>346.9</b>	<b>8110</b>	<b>23.4</b>	<b>579</b>	<b>2.3</b>
96	17	309	BUNCHE ACADEMY	10.6	260	24.5		9.4	261	27.8		3.2
97	18	310	DEWEY HIGH SCHOOL	10.1	264	26.1		9.6	264	27.5		1.4
98	19	352	RUDSDALE CONTINUATION	8.0	163	20.4		5.0	184	36.8		16.4
		<b>Continuation Schools</b>		<b>28.7</b>	<b>687</b>	<b>23.9</b>	<b>229</b>	<b>24.0</b>	<b>709</b>	<b>29.5</b>	<b>236</b>	<b>5.6</b>
99	20	330	INDEPENDENT STUDY 9-12	8.8	139	15.9		6.8	134	19.7		3.9
100	21	338	MetWest	9.6	135	14.1		8.6	154	17.9		3.8
		<b>Independent Study High Schools</b>		<b>18.4</b>	<b>274</b>	<b>14.9</b>	<b>137</b>	<b>15.4</b>	<b>288</b>	<b>18.7</b>	<b>144</b>	<b>3.8</b>
101	22	333	Community Day School	6.0	25	4.2		5.0	32	6.4		2.2
		<b>Alternative High School</b>		<b>6.0</b>	<b>25</b>	<b>4.2</b>	<b>25</b>	<b>5.0</b>	<b>32</b>	<b>6.4</b>	<b>32</b>	<b>2.2</b>
		<b>HIGH</b>		<b>455.9</b>	<b>9,469</b>	<b>20.8</b>	<b>430</b>	<b>391.3</b>	<b>9,139</b>	<b>23.4</b>	<b>457</b>	<b>2.6</b>

# OUSD Budget Overview

## Unrestricted General Fund – Comparison of 2009-10 & 2010-11

Unrestricted General Fund	2010-11 <u>Adopted</u>	2009-10 <u>Estimate</u>	<u>Diff</u>	
Revenue Limit (\$ for Student Attendance)	\$ 171,359,709	\$ 172,117,786	\$ (758,077)	1
Other Revenue	90,234,463	89,721,244	513,219	2
Transfer-In & Sources	5,015,220	8,755,017	(3,739,797)	3
Total Revenues & Sources	266,609,392	270,594,047	(3,984,655)	
Salaries,Supplies,Services & Equipment	231,033,542	246,756,461	(15,722,919)	4
Other outgo (Pass Throughs / Debt Service)	11,225,065	11,657,136	(432,071)	5
Indirect Cost (Expense Offset)	(4,701,182)	(7,035,860)	2,334,678	6
Contributions & Transfers Out	34,349,300	41,623,731	(7,274,431)	7
Total Expenses & Uses	271,906,725	293,001,468	(21,094,743)	
Change in Fund Balance	(5,297,333)	(22,407,422)	17,110,089	
Beginning Fund Balance	13,600,724	28,195,603	(14,594,879)	
Restatement of Tier 3 Flex to Unrestricted		7,812,543	(7,812,543)	
Adjusted Beginning Balance	13,600,724	36,008,146	(22,407,422)	
<b>Ending Fund Balance</b>	<b>\$ 8,303,391</b>	<b>\$ 13,600,724</b>	<b>\$ (5,297,333)</b>	
See numbered explanations on pages 46 and 47				

# Appendix: OUSD Budget Overview

## Unrestricted General Fund – Explanations 1 of 2

		<u>Incr/(Decr)</u>
<b>1</b>	<b>Revenue Limit - Decrease from 2009-10 Estimate</b>	
	Lower revenue / ADA (\$10)	\$ (375,393)
	Py Yr Adjust	\$ (345,298)
	Other - Immaterial	\$ (37,385)
	<b>Total Decrease in Revenue Limit From 2009-10 Estimate</b>	<b>\$ (758,076)</b>
<b>2</b>	<b>Other Revenue - Net Increase from 2009-10 Estimate</b>	
	State Revenue	
	K-3 Class Size Reduction-More penalties anticipated due to larger class sizes	(300,000)
	Charter Pass Through	66,012
	Other State - Adult Ed	(36,996)
	Other State Pr Yr (One-time Negative adjustment in 2009/10)	441,576
	Other State Rev (Including Tier3)	183,662
	<b>Total Unrestricted State Revenue</b>	<b>354,254</b>
	<b>Total Other Revenue Increase from 2009-10 Estimate</b>	<b>\$ 513,219</b>
<b>3</b>	<b>Transfer-In &amp; Sources - Increase from 2009-10 Estimate</b>	
	Williams (Fd 40) Beg Bal - Tier 3 Flex. All flexed in 2009-10 after 3rd int per ACOE	(4,437,454)
	Adult Ed (Fund 11) - Tier 3 Flex	-
	Drawdown of State Loan to cover State Loan Pmt (3rd Int tranfer lower due to Beg Bal)	697,657
	<b>Total Transfer-In &amp; Sources Increase from 2009-10 Estimate</b>	<b>\$ (3,739,797)</b>
	<b>TOTAL REV &amp; SOURCES - NET INCREASE FROM 2009-10 Estimate</b>	<b>\$ (3,984,654)</b>



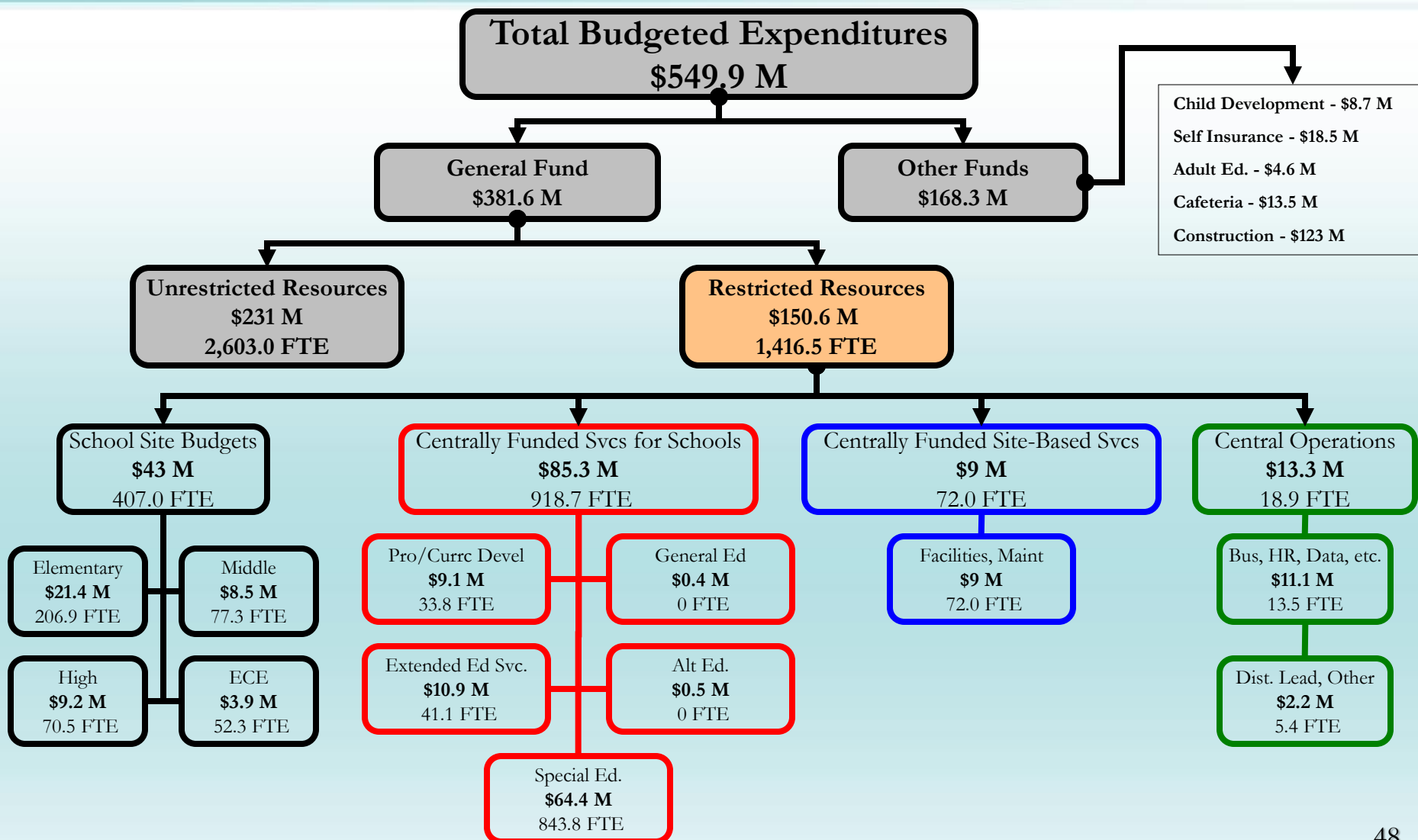
# Appendix: OUSD Budget Overview

## Unrestricted General Fund – Explanations 2 of 2

		<u>Incr/(Decr)</u>
<b>4</b>	<b>Salaries,Supplies,Services &amp; Equipment</b>	
	K-12 School site budget reductions	(12,546,986)
	SFSF Funds eliminated at the end of 2009-10 (Amt was an offset to unrestricted exps)	6,540,011
	Central site Reductions	(9,715,944)
	<b>Total Salaries,Supplies,Services &amp; Equipment - Decrease from 2009-10 Estimate</b>	<b>\$ (15,722,919)</b>
<b>5</b>	<b>Other Outgo (Pass Throughs / Debt Service):</b>	
	Charter Pass Thru (See State Revenue - #2)	\$ 66,012
	Decrease in ROP Transfer (Pr Yr transfer incl Beg Bal-Included in Other State Rev #2)	\$ (498,083)
	<b>Total Other Outgo Decrease from 2009-10 Estimate</b>	<b>\$ (432,071)</b>
<b>6</b>	<b>Indirect Cost (Expense Offset):</b>	
	Interpgm Indirect is down (offset is lower thus exps are up) due to restricted cuts	\$ 1,147,788
	Interfund Indirect is down (offset is lower thus exps are up) due to cuts in the other funds	\$ 1,186,890
	<b>Total Indirect Cost Decrease (Exps Offset) from 2009-10 Estimate</b>	<b>\$ 2,334,678</b>
<b>7</b>	<b>Contributions &amp; Transfers Out:</b>	
	Adult Ed Tier 3 (All \$\$ flexed thru Gen Fd then transferred). Less transferred, more retained	\$ (6,536,996)
	Reduce Contrib to RRMA due to moving add'l B&G FTE's to Redevelopment Fund (Fd 25)	\$ (503,645)
	Transfer to Cafeteria Fund for closing schools for lunch (Only in 2009-10)	\$ (233,790)
	<b>Total Contrib. &amp; Transfers Out - Decrease from 2009-10 Estimate</b>	<b>\$ (7,274,431)</b>
	<b>TOTAL EXPENSES &amp; USES - NET DECREASE FROM 2009-10 Estimate</b>	<b>\$ (21,094,743)</b>

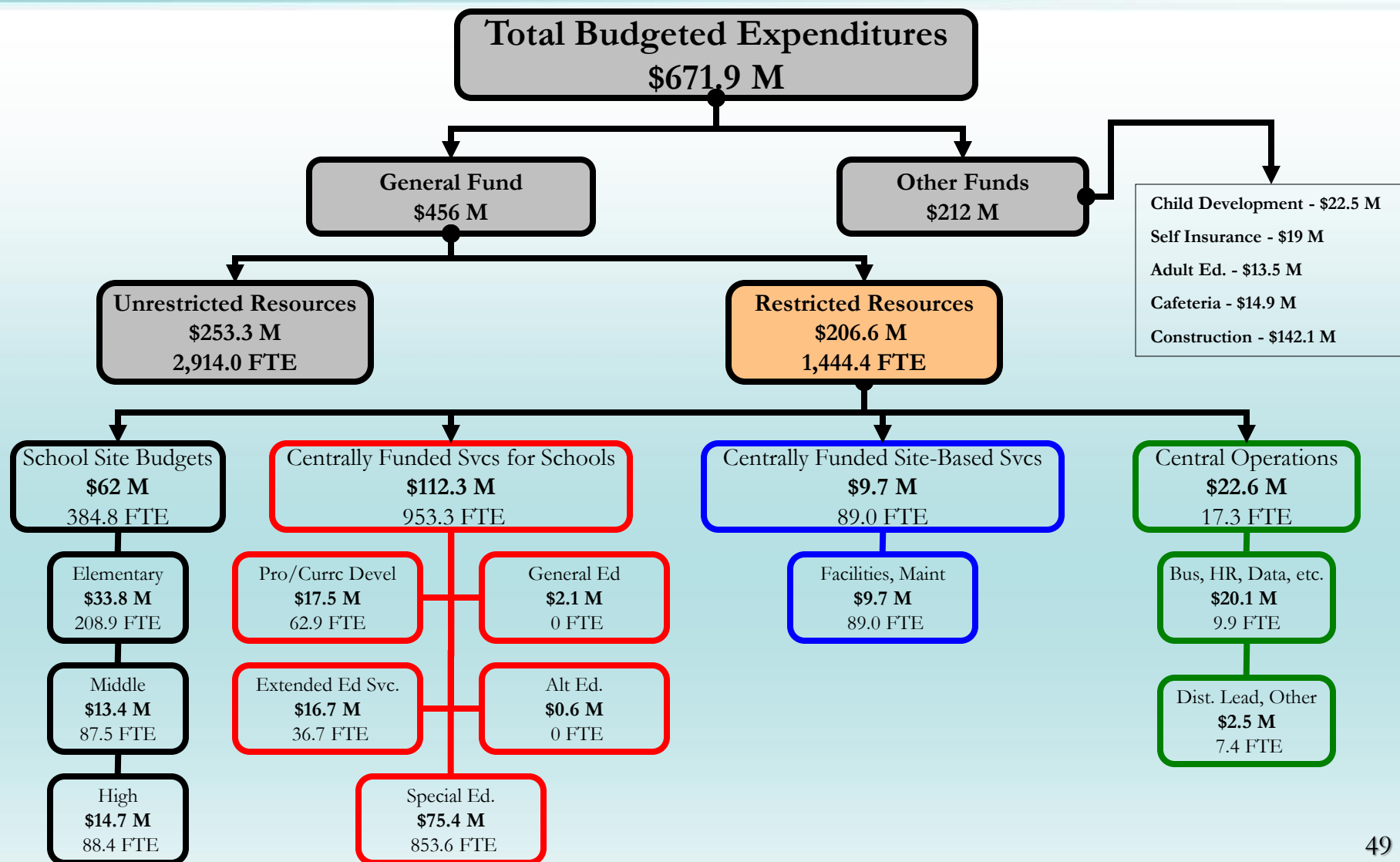
# Appendix:

## Restricted General Fund – 2010-2011 Overview



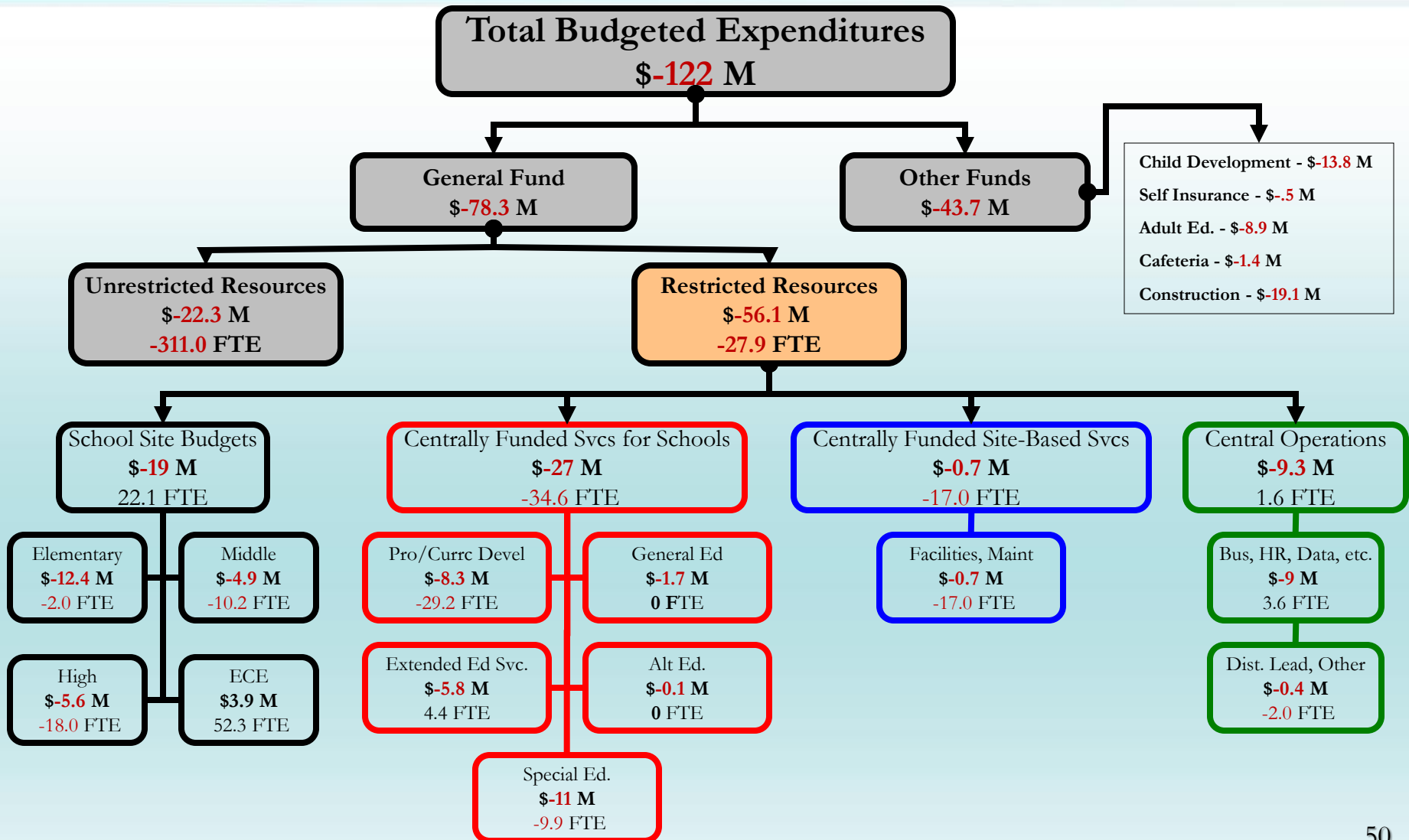
# Appendix:

## Restricted General Fund – 2009-2010 Overview



# Appendix:

## Restricted General Fund – Difference Between 09-10 & 10-11



# Appendix:

## Restricted General Fund – Budget Cuts for 2010-2011

Budget Cuts 2010-11 General Fund - <b>RESTRICTED</b>				
	<u>\$\$\$</u>		<u>FTE's</u>	
Schools Site Budgets	\$ (17,331,606)	-31%	(30.1)	-8%
Central Office Budgets	\$ (38,334,569)	-26%	(63.6)	-6%
Total	\$ (55,666,175)	-27%	(93.8)	-7%
Note - Cuts from 2009-10				

# Appendix:

## Restricted General Fund – Budget Development

<b>Restricted General Fund</b>	<b>2010-11 Bgt Dev</b>	<b>2009-10 Estimate</b>	<b>Diff</b>	
Revenue Limit (\$ for Student Attendance)	\$ 10,389,856	\$ 10,389,856	\$ -	
Other Revenue	114,027,974	157,898,498	(43,870,524)	(1)
Transfer-In & Sources	2,093,782	2,093,782	-	
<b>Total Revenues &amp; Sources</b>	<b>126,511,612</b>	<b>170,382,136</b>	<b>\$ (43,870,524)</b>	
Salaries,Supplies,Services & Equipment	150,562,633	206,626,235	(56,063,602)	(1)
Other outgo (Pass Through / Debt Service)	346,514	1,298,242	(951,728)	(2)
Indirect Cost	3,515,273	4,658,413	(1,143,140)	(1)
Contributions & Transfers Out	(27,912,808)	(28,484,755)	571,947	(3)
<b>Total Expenses &amp; Uses</b>	<b>126,511,612</b>	<b>184,098,135</b>	<b>(57,586,523)</b>	
Change in Fund Balance	-	(13,715,999)	13,715,999	
Beginning Fund Balance	520,788	22,049,330	(21,528,542)	
Restatement of Tier 3 Flex to Unrestricted		(7,812,543)	7,812,543	
<b>Adjusted Beginning Balance</b>	<b>520,788</b>	<b>14,236,787</b>	<b>(13,715,999)</b>	
<b>Ending Fund Balance</b>	<b>\$ 520,788</b>	<b>\$ 520,788</b>	<b>\$ -</b>	
<b>FTE's</b>	<b>1,416.48</b>	<b>1,444.36</b>	<b>(27.88)</b>	
<b>Purpose of Fund - Accts for restricted resources in the General Fund such as Special Ed, federal Stimulus funds, Economic Impact Aide funds (EIA), Other Federal funds such as Title I, Title II, Title III &amp; other state, fed &amp; local grants</b>				
<b>(1) Major reductions primarily reps reduction of stimulus funds from the current year and any carryover not to be laoded until the books are closed .</b>				
<b>(2) Charter Pass thorough decrease due to 09-10 Stimulas Funding ending in 10-11.</b>				
<b>(3) Amt reps reduction in contrib. to RRMA (B&amp;G exps). Five add'l FTE moved to Fund 25 &amp; related exps.</b>				



# Appendix:

## Fund 11 – Adult Education

Adult Education Fund 11	2010-11 Bgt Dev	2009-10 Estimate	Diff	
Revenue Limit (\$ for Student Attendance)				
Other Revenue	\$ 1,732,925	\$ 1,609,556	\$ 123,369	
Transfer-In & Sources	4,274,407	10,811,403	(6,536,996)	(1)
Total Revenues & Sources	6,007,332	12,420,959	(6,413,627)	
Salaries,Supplies,Services & Equipment	4,635,207	13,453,033	(8,817,826)	(1)
Other outgo (Charter Pass Thru / Debt Service)	-	-	-	
Indirect Cost	137,513	685,876	(548,363)	(2)
Contributions & Transfers Out	5,000,000	-	5,000,000	(3)
Total Expenses & Uses	9,772,720	14,138,909	(4,366,189)	
Change in Fund Balance	(3,765,388)	(1,717,950)	(2,047,438)	
Beginning Fund Balance	3,766,535	4,975,626	(1,209,091)	
Restatement of Tier 3 Flex from deferred revenues		508,859	(508,859)	
	3,766,535	5,484,485	(1,717,950)	
Ending Fund Balance	\$ 1,147	\$ 3,766,535	\$ (3,765,388)	
FTE's	37.0	121.2	(84.2)	
Purpose of Fund - Accts for fed, state and local revenues for adult ed programs				
(1)	State Adult Ed resource is a "Tier 3 Flex" resource. Amt comes into the General Fund and is transferred in. Amt decreased due to the General fund "flexing" and keeping \$7.5M in 2010-11 vs. \$1M in 2009-10, an increase of \$6.5M. Exps are adjusted / reduced as a result and programs drastically reduced			
(2)	Indirect cost is a function of exps. As expenses are reduced, so is the associated indirect cost.			
(3)	Early Child Development Fund (Fund 12) was drastically reduced in the Governor's "May Revise" State bgt. To "backfill" this State cut, an additional \$5M of Adult Ed's "Tier 3 flex" state resources are transferred to Fund 12 to support the Early Child Devel Fund			

# Appendix:

## Fund 12 – Child Development Fund

Child Development Fund 12	2010-11 Bgt Dev	2009-10 Estimate	Diff	
Revenue Limit (\$ for Student Attendance)				
Other Revenue*	\$ 4,310,000	\$ 23,927,189	\$ (19,617,189)	(1)
Transfer-In & Sources	5,000,000	-	5,000,000	(2)
Total Revenues & Sources	9,310,000	23,927,189	(14,617,189)	
Salaries,Supplies,Services & Equipment	8,677,480	22,486,872	(13,809,392)	(1)
Other outgo (Charter Pass Thru / Debt Service)	-	-	-	
Indirect Cost	448,447	1,057,694	(609,247)	(3)
Contributions & Transfers Out	184,073	378,958	(194,885)	
Total Expenses & Uses	9,310,000	23,923,524	(14,613,524)	
Change in Fund Balance	-	3,665	(3,665)	
Beginning Fund Balance	1,300,718	1,297,053	3,665	
Ending Fund Balance	\$ 1,300,718	\$ 1,300,718	\$ -	
FTE's (See Note below)	96.4	264.5	(168.1)	
<b>Purpose of Fund</b> - Accts for fed, state and local revenues for child development programs <b>Note</b> - Part of the funding for this Fund is \$4M of Title1 which is recorded as part of the Restricted General Fund, which also includes 53 FTE's (total FTE's for 2010-11 are 149.4)				
(1)	Represents drastic State cuts to the State pre-school funding. \$14M of the \$19.6M are State cuts to what the Fund historically earns from the State contracts, the remaining \$5.6M is the difference from 100% of the state contracts and what the Fund historically earns. Exps have been reduced accordingly			
(2)	Amt reps Adult Ed "Tier 3 flex" resources "backfilling" the material reductions to the Child Devel programs (see Adult Ed)			
(3)	Indirect cost is a function of exps. As expenses are reduced, so is the associated indirect cost.			

# Appendix:

## Fund 13 – Cafeteria Fund

<b>Cafeteria Fund 13</b>	<b>2010-11 Bgt Dev</b>	<b>2009-10 Estimate</b>	<b>Diff</b>	
Revenue Limit (\$ for Student Attendance)				
Other Revenue	\$ 14,139,688	\$ 14,952,076	\$ (812,388)	(1)
Transfer-In & Sources	195,152	555,524	(360,372)	
Total Revenues & Sources	14,334,840	15,507,600	(1,172,760)	
Salaries,Supplies,Services & Equipment	13,528,048	14,891,285	(1,363,237)	(1)
Other outgo	-	-	-	
Indirect Cost	599,949	629,229	(29,280)	
Contributions & Transfers Out	206,843	206,843	-	
Total Expenses & Uses	14,334,840	15,727,357	(1,392,517)	
Change in Fund Balance	-	(219,757)	219,757	
Beginning Fund Balance	-	219,757	(219,757)	
Ending Fund Balance	\$ -	\$ -	\$ -	
FTE's	152.3	165.9	(13.6)	
<b>Purpose of Fund</b> - Accts for fed, state and local resources to operate the food service prgm				
(1)	Revenues estimated to decrease primarily as a result of the cuts to the Early Child Devel programs. Expenses have been reduced accordingly			

# Appendix:

## Fund 14 – Deferred Maintenance Fund

Deferred Maintenance Fund 14	2010-11 Bgt Dev	2009-10 Estimate	Diff	
Revenue Limit (\$ for Student Attendance)				
Other Revenue	\$ -	\$ 3,766,876	\$ (3,766,876)	(1)
Transfer-In & Sources	2,093,782	2,093,782	-	
Total Revenues & Sources	2,093,782	5,860,658	(3,766,876)	
Salaries,Supplies,Services & Equipment	2,154,758	7,409,859	(5,255,101)	(2)
Other outgo	-	-	-	
Indirect Cost	-	-	-	
Contributions & Transfers Out	-	-	-	
Total Expenses & Uses	2,154,758	7,409,859	(5,255,101)	
Change in Fund Balance	(60,976)	(1,549,201)	1,488,225	
Beginning Fund Balance	60,976	1,610,177	(1,549,201)	
Ending Fund Balance	\$ -	\$ 60,976	\$ (60,976)	
FTE's	-	-	-	
Purpose of Fund - Accts for state apportionments & matching funds for deferred maintenance				
(1)	Amt represents State match which is a "Tier 3 flex" resource. Amt is flexed and is maintained by the General Fund, thus is erroneously budgeted here in 2009-10.			
(2)	Expenses reduced to match available resources.			

# Appendix:

## Fund 17 – Other Cap Outlay Fund(State Loan)

Other Cap Outlay Fund 17(State Loan)	2010-11 Bgt Dev	2009-10 Estimate	Diff	
Revenue Limit (\$ for Student Attendance)				
Other Revenue	\$ 722,378	\$ 722,378	\$ -	
Transfer-In & Sources	1,130,000	1,955,000	(825,000)	(1)
Total Revenues & Sources	1,852,378	2,677,378	(825,000)	
Salaries,Supplies,Services & Equipment	-	-	-	
Other outgo	-	-	-	
Indirect Cost	-	-	-	
Contributions & Transfers Out	2,094,903	1,397,246	697,657	(2)
Total Expenses & Uses	2,094,903	1,397,246	697,657	
Change in Fund Balance	(242,525)	1,280,132	(1,522,657)	
Beginning Fund Balance	20,992,128	19,711,996	1,280,132	
			-	
Ending Fund Balance	\$ 20,749,603	\$ 20,992,128	\$ (242,525)	
FTE's	-	-	-	
Purpose of Fund - Accts for \$35 million of the State loan.				
(1)	Amt reps repayments to the Fund related to the District paying off its Certificates of Participation (COP's) Difference is due to the repmt schedule.			
(2)	Amt reps transfer to the General Fund to make the pmt on \$35M of the state loan. The pmt is \$2.1M. In 2009-10 the General Fund had carryover from this fund and didn't need to transfer the entire amt for pmt.			

# Appendix:

## Fund 21 – Building Fund

Building Fund 21	2010-11 <u>Bgt Dev</u>	2009-10 <u>Estimate</u>	<u>Diff</u>	
Revenue Limit (\$ for Student Attendance)				
Other Revenue	\$ 865,300	\$ 3,988,335	\$ (3,123,035)	✓ (1)
Transfer-In & Sources	-	185,000,000	(185,000,000)	✓ (2)
Total Revenues & Sources	865,300	188,988,335	(188,123,035)	
Salaries,Supplies,Services & Equipment	104,510,530	116,114,246	(11,603,716)	✓ (3)
Other outgo	-	-	-	
Indirect Cost	-	-	-	
Contributions & Transfers Out	2,093,782	12,019,586	(9,925,804)	✓ (4)
Total Expenses & Uses	106,604,312	128,133,832	(21,529,520)	
			-	
Change in Fund Balance	(105,739,012)	60,854,503	(166,593,515)	
Beginning Fund Balance	117,653,670	56,799,167	60,854,503	
			-	
Ending Fund Balance	\$ 11,914,658	\$ 117,653,670	\$ (105,739,012)	
FTE's	21.6	22.4	(0.8)	
Purpose of Fund - Accts for proceeds from the sale and exps of locally approved G.O. bonds				
(1)	Interest reduction due to interest guidelines established for the Bond series			
(2)	2009-2010 receipt of revenue from Sale of Bonds			
(3)	Reduction in expenditures due to reduction in Bond Sales available balance for the 2010-2011 budget year			
(4)	Reduction is due to the transfer to Fund 25 to repay Redevelopment Funds in the current yr (\$9.9M). The remainder and the amt for 2010-11 is the District's match for Deferred Maintenance (Fund 14)			



# Appendix:

## Fund 25 – Capital Facility Fund

Capital Facility Fund 25	2010-11 Bgt Dev	2009-10 Estimate	Diff	
Revenue Limit (\$ for Student Attendance)				
Other Revenue	\$ 2,634,333	\$ 5,237,317	\$ (2,602,984)	(1)
Transfer-In & Sources	-	9,925,804	(9,925,804)	(2)
Total Revenues & Sources	2,634,333	15,163,121	(12,528,788)	
Salaries,Supplies,Services & Equipment	2,416,671	3,971,076	(1,554,405)	(3)
Other outgo	-	-	-	
Indirect Cost	-	-	-	
Contributions & Transfers Out	9,240,000	2,805,000	6,435,000	(4)
Total Expenses & Uses	11,656,671	6,776,076	4,880,595	
Change in Fund Balance	(9,022,338)	8,387,045	(17,409,383)	
Beginning Fund Balance	12,032,736	3,645,691	8,387,045	
Ending Fund Balance	\$ 3,010,398	\$ 12,032,736	\$ (9,022,338)	
FTE's	11.00	-	11.00	
Purpose of Fund - Accts for funds rec'd from developers fees & Redevelopment Agencies				
(1)	Reduced projected revenue for Revedelopment and Mitigation Fees			
(2)	Transfer from Fund 21 for repayment of Redevelopment Funds			
(3)	Reduction of expenditures due to reduction of revenue			
(4)	Increased trans out for Chabot Science Center loan payment			

# Appendix:

## Fund 30 – State School Facility Fund

State School Facility Fund 30	2010-11 <u>Bgt Dev</u>	2009-10 <u>Estimate</u>	<u>Diff</u>	
Revenue Limit (\$ for Student Attendance)				
Other Revenue	\$ 847,517	\$ 57,019	\$ 790,498	(1)
Transfer-In & Sources	-	-	-	
Total Revenues & Sources	847,517	57,019	790,498	
Salaries,Supplies,Services & Equipment	847,517	2,903,572	(2,056,055)	(2)
Other outgo	-	-	-	
Indirect Cost	-	-	-	
Contributions & Transfers Out	-	-	-	
Total Expenses & Uses	847,517	2,903,572	(2,056,055)	
Change in Fund Balance	-	(2,846,553)	2,846,553	
Beginning Fund Balance	(0)	2,846,553	(2,846,553)	
Ending Fund Balance	\$ (0)	\$ (0)	\$ -	
FTE's	1.0	1.0	-	
Purpose of Fund - Accts for state reconstruction and remodeling rev and exp (old Leroy Green Prgm - no new funds)				
(1)	Per County Office of Ed (ACOE) Fund 30 is to close out. 2010-11 rev is remaining unexpended balance			
(2)	Reduction in expenses is due to reduction in revenue			

# Appendix:

## Fund 35 – County School Facility Fund

County School Facility Fund 35	2010-11 Bgt Dev	2009-10 Estimate	Diff	
Revenue Limit (\$ for Student Attendance)				
Other Revenue	\$ 5,267,956	\$ 243,289	\$ 5,024,667	(1)
Transfer-In & Sources	-	-	-	
Total Revenues & Sources	5,267,956	243,289	5,024,667	
Salaries,Supplies,Services & Equipment	5,197,776	8,176,073	(2,978,297)	(2)
Other outgo	-	-	-	
Indirect Cost	-	-	-	
Contributions & Transfers Out	-	-	-	
Total Expenses & Uses	5,197,776	8,176,073	(2,978,297)	
Change in Fund Balance	70,180	(7,932,784)	8,002,964	
Beginning Fund Balance	4,798,296	12,731,080	(7,932,784)	
Ending Fund Balance	\$ 4,868,476	\$ 4,798,296	\$ 70,180	
Purpose of Fund - Accts for revenues and expenses associated with statewide modernization				
FTE's	-	-	-	
(1) Reclassification of fund balance as apportionment sure to financial reporting requirement				
(2) Reduction in expenditures are due to reduction in budgeted expenditures for the Downtown Project				

# Appendix:

## Fund 40 – Williams Settlement Fund

Williams Settlement Fund 40	2010-11 <u>Bgt Dev</u>	2009-10 <u>Estimate</u>	<u>Diff</u>	
Revenue Limit (\$ for Student Attendance)				
Other Revenue	\$ 5,720,216	\$ 10,024,673	\$ (4,304,457)	(1)
Transfer-In & Sources	-	-	-	
Total Revenues & Sources	5,720,216	10,024,673	(4,304,457)	
Salaries,Supplies,Services & Equipment	7,823,929	3,605,422	4,218,507	(2)
Other outgo	-	-	-	
Indirect Cost	-	-	-	
Contributions & Transfers Out	-	4,437,454	(4,437,454)	(3)
Total Expenses & Uses	7,823,929	8,042,876	(218,947)	
Change in Fund Balance	(2,103,713)	1,981,797	(4,085,510)	
Beginning Fund Balance	2,153,713	171,916	1,981,797	
Ending Fund Balance	\$ 50,000	\$ 2,153,713	\$ (2,103,713)	
Purpose of Fund - Accts for the rev and exp associated with the " <u>Williams Settlement</u> "				
FTE's	8.0	8.0	-	
(1)	2009-2010 encompasses 2M for Air Resource Board and Deferred Revenue for Williams Settlement Projects 2010-2011 beginning revenue is remaining deferred revenue for Williams Settlement Projects			
(2)	Increased expenditures due to Air Resource Board and increased Williams expenditures.			
(3)	Amt reps beginning bal that was flexed to the General Fund.			

# Appendix:

## Fund 51 – Bond Interest & Redemption Fund

Bond Interest & Redemption Fund 51	2010-11 <u>Bgt Dev</u>	2009-10 <u>Estimate</u>	<u>Diff</u>
Revenue Limit (\$ for Student Attendance)			
Other Revenue	\$ 37,361,522	\$ 37,035,672	\$ 325,850
Transfer-In & Sources	-	-	-
Total Revenues & Sources	37,361,522	37,035,672	325,850
Salaries,Supplies,Services & Equipment	-	-	-
Other outgo	39,123,100	39,123,100	-
Indirect Cost	-	-	-
Contributions & Transfers Out	-	-	-
Total Expenses & Uses	39,123,100	39,123,100	-
Change in Fund Balance	(1,761,578)	(2,087,428)	325,850
Beginning Fund Balance	23,806,153	25,893,581	(2,087,428)
Ending Fund Balance	\$ 22,044,575	\$ 23,806,153	\$ (1,761,578)
FTE's	-	-	-
Purpose of Fund - Accts for repayment of principal and interest of locally approved G.O. bonds.			
Pmts made from taxes levied by Counties			

# Appendix:

## Fund 53 – Tax Override Fund

<b>Tax Override Fund 53</b>	<b>2010-11 <u>Bgt Dev</u></b>	<b>2009-10 <u>Estimate</u></b>	<b><u>Diff</u></b>
Revenue Limit (\$ for Student Attendance)			
Other Revenue	\$ -	\$ 432	\$ (432)
Transfer-In & Sources	-	-	-
Total Revenues & Sources	-	432	(432)
Salaries,Supplies,Services & Equipment	-	-	-
Other outgo	-	-	-
Indirect Cost	-	-	-
Contributions & Transfers Out	-	-	-
Total Expenses & Uses	-	-	-
Change in Fund Balance	-	432	(432)
Beginning Fund Balance	35,298	34,866	432
Ending Fund Balance	\$ 35,298	\$ 35,298	\$ -
FTE's	-	-	-
Purpose of Fund - Accts for the repayment of voted indebtedness other than Bond Interest & Redemption payments to be financed by Ad Valorem levies.			



# Appendix:

## Fund 56 – Debt Service Fund

Debt Service Fund 56	2010-11 Bgt Dev	2009-10 Estimate	Diff	
Revenue Limit (\$ for Student Attendance)				
Other Revenue	\$ 18,102	\$ 18,102	\$ -	
Transfer-In & Sources	8,110,000	850,000	7,260,000	(1)
Total Revenues & Sources	8,128,102	868,102	7,260,000	
Salaries,Supplies,Services & Equipment	-	-	-	
Other outgo	8,110,000	889,890	7,220,110	(1)
Indirect Cost	-	-	-	
Contributions & Transfers Out	-	-	-	
Total Expenses & Uses	8,110,000	889,890	7,220,110	
Change in Fund Balance	18,102	(21,788)	39,890	
Beginning Fund Balance	-	21,788	(21,788)	
Ending Fund Balance	\$ 18,102	\$ -	\$ 18,102	
FTE's			-	
Purpose of Fund - To pay debt related to outstanding Cert of Participation (COP's) Source of funding is through Inter-Fund Transfers from other funds.				
(1)	Increase is due to the payoff of the District's Certificates of Participation (COPs) loan related to Chabot Science Center. The District and Chabot have entered into a different arrangement whereby Chabot will repay the District. Funds for the payoff are from Fund 25 which received the funds from Fund 21.			

# Appendix:

## Fund 67 – Self Insurance Fund

Self Insurance Fund 67	2010-11 Bgt Dev	2009-10 Estimate	Diff	
Revenue Limit (\$ for Student Attendance)				
Other Revenue	\$ 16,385,728	\$ 18,380,785	\$ (1,995,057)	(1)
Transfer-In & Sources	-	-	-	
Total Revenues & Sources	16,385,728	18,380,785	(1,995,057)	
Salaries,Supplies,Services & Equipment	18,480,212	19,021,737	(541,525)	(2)
Other outgo	-	-	-	
Indirect Cost	-	-	-	
Contributions & Transfers Out	2,206,250	2,206,250	-	
Total Expenses & Uses	20,686,462	21,227,987	(541,525)	
Change in Fund Balance	(4,300,734)	(2,847,202)	(1,453,532)	
Beginning Fund Balance	8,375,842	11,223,044	(2,847,202)	
Ending Fund Balance	\$ 4,075,108	\$ 8,375,842	\$ (4,300,734)	
FTE's	6.0	6.0	-	
Purpose of Fund - Accts for self-insurance activities from other operating funds				
(1)	Reduction in the District's overall work force reduces revenue from workers comp payroll deduction, which is how this fund receives its resources to fund the exps.			
(2)	Reduction of expenses due to reduction in revenue and other cost savings negotiated by management.			

# Appendix:

## Centrally-Funded School Services Overview – Unrestricted

1 Centrally-Funded School Services							
Site	Site Name	2010-2011	FTE	2009-2010	FTE	Difference	
Alternative Education							
957	Alternative Education	\$ 1,067,110	9.3	\$ 1,013,111	10.9	\$ 53,999	(1.6)
Alternative Education Total		\$ 1,067,110	9.3	\$ 1,013,111	10.9	\$ 53,999	(1.6)
Extended Educational Services							
922	Complementary Learning	\$ 1,197,029	10.5	\$ 1,410,703	11.5	\$ (213,673)	(1.0)
933	Oakland Athletic League (OAL)	\$ 898,343	1.5	\$ 898,343	1.5	\$ (0)	-
937	Summer Programs	\$ 759,329	1.7	\$ 1,573,003	1.7	\$ (813,674)	-
968	Health Services (Nurses)	\$ 1,109,379	10.5	\$ 1,171,831	13.9	\$ (62,452)	(3.4)
969	Family and Community Office	\$ 1,612,767	13.3	\$ 2,006,982	22.2	\$ (394,215)	(8.9)
Extended Educational Services Total		\$ 5,576,847	37.5	\$ 7,060,862	50.8	\$ (1,484,015)	(13.3)
General Education							
998	School Contingency Funds	\$ 4,063,338	26.0	\$ 3,708,594	42.0	\$ 354,744	(16.0)
General Education Total		\$ 4,063,338	26.0	\$ 3,708,594	42.0	\$ 354,744	(16.0)
Professional/Curriculum Development							
908	Curriculum Development			\$ 5,282,397	-	\$ (5,282,397)	-
909	Professional Development	\$ 5,254,857	34.8	\$ 4,387,933	53.2	\$ 866,925	(18.4)
912	College and Career Readiness	\$ 574,355	2.5	\$ 596,355	2.5	\$ (22,000)	-
913	Ops Support/Classified Prof De	\$ 273,317	5.5	\$ 186,194	8.0	\$ 87,123	(2.5)
929	Vocational Education	\$ 149,567	14.7	\$ 149,567	20.2	\$ 1	(5.5)
954	Principal Leadership Developme	\$ 150,000	0.5	\$ 150,000	-	\$ 0	0.5
970	Support Services	\$ 237,594	3.0	\$ 452,446	4.0	\$ (214,852)	(1.0)
Professional/Curriculum Development Total		\$ 6,639,690	61.0	\$ 11,204,892	87.8	\$ (4,565,202)	(26.9)
1 Centrally-Funded School Services Total		\$ 17,346,985	133.7	\$ 22,987,459	191.5	\$ (5,640,474)	(57.8)

# Appendix:

## Centrally-Funded Site Based Services Overview – Unrestricted

2 Centrally-Funded Site Based Services							
Site	Site Name	2010-2011	FTE	2009-2010	FTE	Difference	
Facilities Maintenance & Construction							
988	Buildings & Grounds	\$ 1,196,451	13.0	\$ 1,330,000	15.0	\$ (133,549)	(2.0)
989	Custodial Services	\$ 1,529,825	235.3	\$ 1,945,345	255.0	\$ (415,520)	(19.7)
Facilities Maintenance & Construction Total		\$ 2,726,276	248.3	\$ 3,275,345	270.0	\$ (549,069)	(21.7)
School Climate/Violence Prevention							
994	OUSD Police Department	\$ 4,970,611	100.8	\$ 5,449,842	90.9	\$ (479,230)	9.9
School Climate/Violence Prevention Total		\$ 4,970,611	100.8	\$ 5,449,842	90.9	\$ (479,230)	9.9
2 Centrally-Funded Site Based Services Total		\$ 7,696,888	349.1	\$ 8,725,187	360.9	\$ (1,028,299)	(11.8)

# Appendix:

## Central Office Operations Overview – Unrestricted

3 Central Office Operations							
Site	Site Name	2010-2011	FTE	2009-2010	FTE	Difference	
Business, Personnel, and Data Mgmt							
902	Accounts Payable	\$ 502,049	5.5	\$ 502,049	6.5	\$ -	(1.0)
927	Teacher Peer Assistance & Revi	\$ 216,397	1.0	\$ 216,397	2.0	\$ (0)	(1.0)
936	Accounting	\$ 1,053,265	9.4	\$ 1,165,220	9.4	\$ (111,955)	-
942	Labor Relations	\$ 699,022	5.5	\$ 755,070	5.0	\$ (56,048)	0.5
944	Human Resources Services, Supp	\$ 3,426,521	27.0	\$ 3,676,367	30.5	\$ (249,846)	(3.5)
948	Research and Assessment	\$ 1,554,571	9.5	\$ 1,790,000	17.3	\$ (235,429)	(7.8)
950	State & Federal Programs	\$ 14,259	0.1	\$ 271,324	1.9	\$ (257,066)	(1.8)
951	Budget	\$ 955,193	9.1	\$ 1,258,919	8.4	\$ (303,726)	0.8
979	Printing and Mail Services	\$ 312,393	4.0	\$ 414,044	6.0	\$ (101,651)	(2.0)
983	Payroll	\$ 691,028	9.0	\$ 886,468	11.8	\$ (195,440)	(2.8)
986	Technology Services	\$ 5,495,964	37.5	\$ 6,175,454	44.5	\$ (679,490)	(7.0)
987	Risk Management	\$ 3,420,690	6.0	\$ 3,870,690	5.0	\$ (450,000)	1.0
990	Procurement & Distribution	\$ 706,744	11.7	\$ 1,251,619	18.0	\$ (544,875)	(6.3)
999	Districtwide Expenses	\$ 4,792,592	2.4	\$ 4,153,634	3.0	\$ 638,958	(0.6)
Business, Personnel, and Data Mgmt Total		\$ 23,840,687	137.7	\$ 26,387,254	169.2	\$ (2,546,566)	(31.5)
Other Schools (Charter, Private School)							
947	Charter Schools Office (Admin)	\$ 513,121	3.8	\$ 488,398	3.8	\$ 24,723	(0.0)
Other Schools (Charter, Private School) Total		\$ 513,121	3.8	\$ 488,398	3.8	\$ 24,723	(0.0)
School District Leadership							
903	Off of the Chief Acadmeic Off	\$ 307,998	2.0	\$ 322,998	2.0	\$ (15,000)	-
905	Office of the Chief Fin Off	\$ 372,045	2.0	\$ 372,045	2.0	\$ 0	-
906	Office of the Chief Comm Accou	\$ 190,385	2.0	\$ 190,385	2.0	\$ -	-
907	Office of the Chief Serv Off	\$ 410,073	2.5	\$ 492,317	3.0	\$ (82,244)	(0.5)
918	Office of the Asst Supt of Fac	\$ 255,000	1.5	\$ 281,000	1.5	\$ (26,000)	-
940	Board of Education	\$ 794,511	10.0	\$ 794,511	10.0	\$ -	-
941	Office of the Superintendent	\$ 579,144	2.0	\$ 579,144	2.0	\$ 0	-
945	Off of the State Administrator	\$ 160,917	0.5	\$ 317,357	1.0	\$ (156,440)	(0.5)
946	Legal Counsel	\$ 1,489,475	7.0	\$ 1,567,543	8.0	\$ (78,069)	(1.0)
949	Office of the Internal Auditor	\$ 143,380	1.0	\$ 143,380	1.0	\$ -	-
955	Expect Success	\$ 53,500	0.5	\$ -	-	\$ 53,500	0.5
956	School Portfolio Management	\$ 465,256	3.0	\$ 465,255	3.0	\$ 1	-
958	Communications	\$ 520,934	5.0	\$ 707,426	6.0	\$ (186,492)	(1.0)
960	New Schools Network	\$ 637,335	4.6	\$ -	-	\$ 637,335	4.6
961	Network Office - Elementary	\$ 214,128	1.4	\$ 195,713	2.6	\$ 18,416	(1.2)
962	Network Office - Elementary	\$ 209,863	1.4	\$ 93,978	0.6	\$ 115,885	0.8
963	Network Office - Middle	\$ 190,841	1.3	\$ 257,252	0.8	\$ (66,410)	0.6
964	Network Office - Middle	\$ 267,553	2.1	\$ 212,424	1.7	\$ 55,129	0.5
965	Network Office - Elementary	\$ 197,702	1.6	\$ 176,668	1.6	\$ 21,034	(0.0)
966	Network Office - Elementary			\$ 204,881	-	\$ (204,881)	-
967	Network Office - High			\$ 323,321	-	\$ (323,321)	-
972	Network Office - High			\$ 287,772	-	\$ (287,772)	-
School District Leadership Total		\$ 7,460,039	51.3	\$ 7,985,367	48.7	\$ (525,328)	2.6
3 Central Office Operations Total		\$ 31,813,848	192.7	\$ 34,861,019	221.7	\$ (3,047,171)	(29.0)

# Appendix:

## Centrally-Funded School Services Overview – Restricted

1 Centrally-Funded School Services							
Site	Site Name	2010-2011	FTE	2009-2010	FTE	Difference	
Alternative Education							
957	Alternative Education	\$ 451,197	-	\$ 586,457	-	\$ (135,259)	-
	Alternative Education Total	\$ 451,197	-	\$ 586,457	-	\$ (135,259)	-
Extended Educational Services							
922	Complementary Learning	\$ 7,621,534	10.9	\$ 12,096,752	11.4	\$ (4,475,218)	(0.5)
932	JR Reserve Off Training Corp	\$ 509,368	-	\$ 533,563	-	\$ (24,195)	-
937	Summer Programs			\$ 73,904	-	\$ (73,904)	-
968	Health Services (Nurses)	\$ 65,843	-	\$ 279,976	-	\$ (214,133)	-
969	Family and Community Office	\$ 2,730,583	30.3	\$ 3,762,516	25.3	\$ (1,031,933)	4.9
	Extended Educational Services Total	\$ 10,927,328	41.1	\$ 16,746,710	36.7	\$ (5,819,383)	4.4
General Education							
998	School Contingency Funds	\$ 440,836	-	\$ 2,095,532	-	\$ (1,654,696)	-
	General Education Total	\$ 440,836	-	\$ 2,095,532	-	\$ (1,654,696)	-
Professional/Curriculum Development							
908	Curriculum Development	\$ 213,197	-	\$ 3,387,606	-	\$ (3,174,409)	-
909	Professional Development	\$ 8,045,855	29.9	\$ 12,465,492	56.7	\$ (4,419,637)	(26.9)
910	Early Childhood Development	\$ 3,931,697	52.3	\$ 45,000	-	\$ 3,886,697	52.3
912	College and Career Readiness	\$ 24,108	-	\$ 259,924	-	\$ (235,816)	-
913	Ops Support/Classified Prof De			\$ 269,000	-	\$ (269,000)	-
929	Vocational Education	\$ 508,082	0.9	\$ 582,565	3.2	\$ (74,483)	(2.3)
954	Principal Leadership Developme	\$ 296,055	3.0	\$ 401,500	3.0	\$ (105,445)	-
959	Indian Education	\$ 47,650	-	\$ 47,842	-	\$ (192)	-
970	Support Services			\$ 51,339	-	\$ (51,339)	-
	Professional/Curriculum Development Total	\$ 13,066,644	86.1	\$ 17,510,267	62.9	\$ (4,443,623)	23.1
Special Education							
975	Special Education	\$ 64,252,488	842.9	\$ 75,243,577	852.1	\$ (10,991,088)	(9.3)
976	SELPA	\$ 129,001	0.9	\$ 187,528	1.5	\$ (58,528)	(0.6)
	Special Education Total	\$ 64,381,489	843.8	\$ 75,431,105	853.6	\$ (11,049,616)	(9.9)
1 Centrally-Funded School Services Total		\$ 89,267,494	971.0	\$ 112,370,072	953.3	\$ (23,102,578)	17.7



# Appendix:

## Centrally-Funded Site Based Services Overview – Restricted

2 Centrally-Funded Site Based Services							
Site	Site Name	2010-2011	FTE	2009-2010	FTE	Difference	
Facilities Maintenance & Construction							
988	Buildings & Grounds	\$ 8,965,268	72.0	\$ 9,692,760	89.0	\$ (727,493)	(17.0)
	Facilities Maintenance & Construction Total	\$ 8,965,268	72.0	\$ 9,692,760	89.0	\$ (727,493)	(17.0)
School Climate/Violence Prevention							
994	OUSD Police Department			\$ 5,829	-	\$ (5,829)	-
	School Climate/Violence Prevention Total	\$ -	-	\$ 5,829	-	\$ (5,829)	-
2 Centrally-Funded Site Based Services Total		\$ 8,965,268	72.0	\$ 9,698,589	89.0	\$ (733,322)	(17.0)

# Appendix:

## Central Office Operations Overview – Restricted

3 Central Office Operations							
Site	Site Name	2010-2011	FTE	2009-2010	FTE	Difference	
Business, Personnel, and Data Mgmt							
936	Accounting	\$ 62,660	0.5	\$ 62,910	0.5	\$ (250)	-
942	Labor Relations			\$ -	-	\$ -	-
944	Human Resources Services, Supp	\$ 465,099	3.0	\$ 574,083	1.0	\$ (108,984)	2.0
948	Research and Assessment	\$ 369,322	3.5	\$ 813,402	3.8	\$ (444,080)	(0.3)
950	State & Federal Programs	\$ 698,527	5.7	\$ 412,542	3.9	\$ 285,985	1.8
951	Budget	\$ 87,773	0.8	\$ 88,251	0.8	\$ (479)	0.1
986	Technology Services			\$ 597,382	-	\$ (597,382)	-
990	Procurement & Distribution			\$ 142,467	-	\$ (142,467)	-
995	Transportation	\$ 8,908,784	-	\$ 8,662,318	-	\$ 246,466	-
999	Districtwide Expenses	\$ 552,113	-	\$ 8,777,540	-	\$ (8,225,427)	-
	Business, Personnel, and Data Mgmt Total	\$ 11,144,278	13.5	\$ 20,130,894	9.9	\$ (8,986,616)	3.6
Private Schools Office (Administration)							
978	Private Schools Office Admin	\$ 1,282,767	2.2	\$ 255,311	2.2	\$ 1,027,456	-
	Private Schools Office (Administration) Total	\$ 1,282,767	2.2	\$ 255,311	2.2	\$ 1,027,456	-
School District Leadership							
903	Off of the Chief Acadmeic Off			\$ 78,000		\$ (78,000)	-
941	Office of the Superintendent			\$ 179,944	-	\$ (179,944)	-
955	Expect Success	\$ 181,384	0.5	\$ 694,168	2.1	\$ (512,783)	(1.6)
956	School Portfolio Management			\$ 130,044	-	\$ (130,044)	-
958	Communications			\$ 3,330	-	\$ (3,330)	-
960	New Schools Network	\$ 57,439	0.4			\$ 57,439	0.4
961	Network Office - Elementary	\$ 78,147	0.3	\$ 67,763	0.4	\$ 10,384	(0.1)
962	Network Office - Elementary	\$ 75,659	0.3	\$ 162,482	0.4	\$ (86,823)	(0.1)
963	Network Office - Middle	\$ 79,251	0.4	\$ 152,408	0.3	\$ (73,157)	0.1
964	Network Office - Middle	\$ 232,746	0.9	\$ 139,542	0.9	\$ 93,204	0.1
965	Network Office - Elementary	\$ 165,470	0.4	\$ 120,608	1.2	\$ 44,862	(0.8)
966	Network Office - Elementary			\$ 124,564	-	\$ (124,564)	-
967	Network Office - High			\$ 190,286	-	\$ (190,286)	-
972	Network Office - High			\$ 216,375	-	\$ (216,375)	-
	School District Leadership Total	\$ 870,096	3.2	\$ 2,259,513	5.2	\$ (1,389,417)	(2.0)
3 Central Office Operations Total		\$ 13,297,142	18.9	\$ 22,645,719	17.3	\$ (9,348,577)	1.6

# Appendix:

## Centrally-Funded School Services Overview – Total Budget

1 Centrally-Funded School Services							
Site	Site Name	2010-2011	FTE	2009-2010	FTE	09-10 vs. 10-11	FTE
<b>Alternative Education</b>							
957	Alternative Education	\$ 1,518,308	9.3	\$ 1,599,568	10.9	\$ (81,260)	(1.60)
Alternative Education Total		\$ 1,518,308	9.3	\$ 1,599,568	10.9	\$ (81,260)	(1.60)
<b>Extended Educational Services</b>							
922	Complementary Learning	\$ 8,818,563	21.4	\$ 13,507,454	22.9	\$ (4,688,891)	(1.52)
932	JR RESERVE OFF TRAINING CORP	\$ 509,368	-	\$ 533,563	-	\$ (24,195)	-
933	Oakland Athletic League (OAL)	\$ 898,343	1.5	\$ 898,343	1.5	\$ (0)	-
937	Summer Programs	\$ 759,329	1.7	\$ 1,646,907	1.7	\$ (887,578)	-
968	Health Services (Nurses)	\$ 1,175,222	10.5	\$ 1,451,808	13.9	\$ (276,585)	(3.40)
969	Family and Community Office	\$ 4,343,349	43.5	\$ 5,769,498	47.5	\$ (1,426,148)	(4.00)
Extended Educational Services Total		\$ 16,504,175	78.6	\$ 23,807,573	87.5	\$ (7,303,398)	(8.92)
<b>General Education</b>							
998	School Contingency Funds	\$ 4,504,174	26.0	\$ 5,804,126	42.0	\$ (1,299,952)	(16.00)
General Education Total		\$ 4,504,174	26.0	\$ 5,804,126	42.0	\$ (1,299,952)	(16.00)
<b>Professional/Curriculum Development</b>							
908	Curriculum Development	\$ 213,197	-	\$ 8,670,003	-	\$ (8,456,806)	-
909	Professional Development	\$ 13,300,712	64.6	\$ 16,853,424	109.9	\$ (3,552,712)	(45.25)
910	EARLY CHILDHOOD DEVELOPMENT	\$ 3,931,697	52.3	\$ 45,000	-	\$ 3,886,697	52.30
912	College and Career Readiness	\$ 598,463	2.5	\$ 856,279	2.5	\$ (257,816)	-
913	Ops Support/Classified Prof De	\$ 273,317	5.5	\$ 455,194	8.0	\$ (181,877)	(2.50)
929	Vocational Education	\$ 657,649	15.6	\$ 732,131	23.4	\$ (74,482)	(7.80)
954	Principal Leadership Developme	\$ 446,055	3.5	\$ 551,500	3.0	\$ (105,445)	0.50
959	INDIAN EDUCATION	\$ 47,650	-	\$ 47,842	-	\$ (192)	-
960	NEW SCHOOLS NETWORK	\$ 694,774	5.0	\$ -	-	\$ 694,774	5.00
970	SUPPORT SERVICES	\$ 237,594	3.0	\$ 503,785	4.0	\$ (266,191)	(1.00)
Professional/Curriculum Development Total		\$ 20,401,108	152.0	\$ 28,715,159	150.8	\$ (8,314,051)	1.25
<b>Special Education</b>							
975	Special Education	\$ 64,252,488	842.9	\$ 75,243,577	852.1	\$ (10,991,088)	(9.25)
976	SPECIAL ED LOCAL PLAN AREA	\$ 129,001	0.9	\$ 187,528	1.5	\$ (58,528)	(0.60)
Special Education Total		\$ 64,381,489	843.8	\$ 75,431,105	853.6	\$ (11,049,616)	(9.85)
<b>1 Centrally-Funded School Services Total</b>		<b>\$ 107,309,253</b>	<b>1,109.7</b>	<b>\$ 135,357,531</b>	<b>1,144.8</b>	<b>\$ (28,048,278)</b>	<b>(35.12)</b>

# Appendix:

## Centrally-Funded Site Based Services Overview – Total Budget

2 Centrally-Funded Site Based Services							
Site	Site Name	2010-2011	FTE	2009-2010	FTE	09-10 vs. 10-11	FTE
<b>Facilities Maintenance and Construction</b>							
988	Buildings & Grounds	\$ 10,161,719	85.0	\$ 11,022,760	104.0	\$ (861,042)	(19.00)
989	Custodial Services	\$ 1,529,825	235.3	\$ 1,945,345	255.0	\$ (415,520)	(19.70)
Facilities Maintenance and Construction Total		\$ 11,691,544	320.3	\$ 12,968,105	359.0	\$ (1,276,561)	(38.70)
<b>School Climate/Violence Prevention</b>							
994	OUSD Police Department	\$ 4,970,611	100.8	\$ 5,455,671	90.9	\$ (485,059)	9.91
School Climate/Violence Prevention Total		\$ 4,970,611	100.8	\$ 5,455,671	90.9	\$ (485,059)	9.91
<b>2 Centrally-Funded Site Based Services Total</b>		<b>\$ 16,662,155</b>	<b>421.1</b>	<b>\$ 18,423,776</b>	<b>449.9</b>	<b>\$ (1,761,621)</b>	<b>(28.79)</b>

# Appendix:

## Central Office Operations Overview – Total Budget

3 Central Office Operations							
Site	Site Name	2010-2011	FTE	2009-2010	FTE	09-10 vs. 10-11	FTE
<b>Business, Personnel, and Data Mgmt</b>							
902	Accounts Payable	\$ 502,049	5.5	\$ 502,049	6.5	\$ -	(1.00)
927	Teacher Peer Assistance & Revi	\$ 216,397	1.0	\$ 216,397	2.0	\$ (0)	(1.00)
936	Accounting	\$ 1,115,925	9.9	\$ 1,228,130	9.9	\$ (112,205)	-
942	Labor Relations	\$ 699,022	5.5	\$ 755,070	5.0	\$ (56,048)	0.50
944	Human Resources Services, Supp	\$ 3,891,620	30.0	\$ 4,250,449	31.5	\$ (358,829)	(1.50)
948	Research and Assessment	\$ 1,923,893	13.0	\$ 2,603,401	21.0	\$ (679,509)	(8.00)
950	State & Federal Programs	\$ 712,786	5.8	\$ 683,866	5.8	\$ 28,919	-
951	Budget	\$ 1,042,966	9.9	\$ 1,347,170	9.1	\$ (304,205)	0.80
979	Printing and Mail Services	\$ 312,393	4.0	\$ 414,044	6.0	\$ (101,651)	(2.00)
983	Payroll	\$ 691,028	9.0	\$ 886,468	11.8	\$ (195,440)	(2.80)
986	Technology Services	\$ 5,495,964	37.5	\$ 6,772,836	44.5	\$ (1,276,872)	(7.00)
987	Risk Management	\$ 3,420,690	6.0	\$ 3,870,690	5.0	\$ (450,000)	1.00
990	Procurement & Distribution	\$ 706,744	11.7	\$ 1,394,085	18.0	\$ (687,341)	(6.30)
995	TRANSPORTATION	\$ 8,908,784	-	\$ 8,662,318	-	\$ 246,466	-
999	Districtwide Expenses	\$ 5,344,705	2.4	\$ 12,931,174	3.0	\$ (7,586,469)	(0.60)
<b>Business, Personnel, and Data Mgmt Total</b>		<b>\$ 34,984,966</b>	<b>151.2</b>	<b>\$ 46,518,148</b>	<b>179.1</b>	<b>\$ (11,533,182)</b>	<b>(27.90)</b>
<b>Other Schools (Charter, Private School)</b>							
947	Charter Schools Office (Admin)	\$ 513,121	3.8	\$ 488,398	3.8	\$ 24,723	(0.05)
<b>Other Schools (Charter, Private School) Total</b>		<b>\$ 513,121</b>	<b>3.8</b>	<b>\$ 488,398</b>	<b>3.8</b>	<b>\$ 24,723</b>	<b>(0.05)</b>
<b>Private Schools Office (Administration)</b>							
978	Private Schools Office Admin	\$ 1,282,767	2.2	\$ 255,311	2.2	\$ 1,027,456	-
<b>Private Schools Office (Administration) Total</b>		<b>\$ 1,282,767</b>	<b>2.2</b>	<b>\$ 255,311</b>	<b>2.2</b>	<b>\$ 1,027,456</b>	<b>-</b>
<b>School District Leadership</b>							
903	Off of the Chief Acadmeic Off	\$ 307,998	2.0	\$ 400,998	2.0	\$ (93,000)	-
905	Office of the Chief Fin Off	\$ 372,045	2.0	\$ 372,045	2.0	\$ 0	-
906	Office of the Chief Comm Accou	\$ 190,385	2.0	\$ 190,385	2.0	\$ -	-
907	Office of the Chief Serv Off	\$ 410,073	2.5	\$ 492,317	3.0	\$ (82,244)	(0.50)
918	Office of the Asst Supt of Fac	\$ 255,000	1.5	\$ 281,000	1.5	\$ (26,000)	-
940	Board of Education	\$ 794,511	10.0	\$ 794,511	10.0	\$ -	-
941	Office of the Superintendent	\$ 579,144	2.0	\$ 759,088	2.0	\$ (179,944)	-
945	Off of the State Administrator	\$ 160,917	0.5	\$ 317,357	1.0	\$ (156,440)	(0.50)
946	Legal Counsel	\$ 1,489,475	7.0	\$ 1,567,543	8.0	\$ (78,069)	(1.00)
949	Office of the Internal Auditor	\$ 143,380	1.0	\$ 143,380	1.0	\$ -	-
955	Expect Success	\$ 234,884	1.0	\$ 694,168	2.1	\$ (459,283)	(1.10)
956	School Portfolio Management	\$ 465,256	3.0	\$ 595,299	3.0	\$ (130,043)	-
958	Communications	\$ 520,934	5.0	\$ 710,756	6.0	\$ (189,822)	(1.00)
961	Network Office - Elementary	\$ 292,275	1.7	\$ 263,476	3.0	\$ 28,800	(1.34)
962	Network Office - Elementary	\$ 285,522	1.7	\$ 256,460	1.0	\$ 29,062	0.66
963	Network Office - Middle	\$ 270,092	1.7	\$ 409,660	1.0	\$ (139,567)	0.66
964	Network Office - Middle	\$ 500,299	3.0	\$ 351,966	2.5	\$ 148,333	0.50
965	Network Office - Elementary	\$ 363,172	2.0	\$ 297,276	2.8	\$ 65,896	(0.80)
966	Network Office - Elementary	\$ -	-	\$ 329,445	-	\$ (329,445)	-
967	Network Office - High	\$ -	-	\$ 513,607	-	\$ (513,607)	-
972	Network Office - High	\$ -	-	\$ 504,147	-	\$ (504,147)	-
<b>School District Leadership Total</b>		<b>\$ 7,635,362</b>	<b>49.4</b>	<b>\$ 10,244,881</b>	<b>53.9</b>	<b>\$ (2,609,519)</b>	<b>(4.42)</b>
<b>3 Central Office Operations Total</b>		<b>\$ 44,416,216</b>	<b>206.6</b>	<b>\$ 57,506,737</b>	<b>238.9</b>	<b>\$ (13,090,522)</b>	<b>(32.37)</b>