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Introduction Date	10-24-2018
Enactment Number	18-1680
Enactment Date	10/24/18 os



OAKLAND UNIFIED  
SCHOOL DISTRICT

Community Schools, Thriving Students

# Memo

**To** Board of Education

**From** Kyla Johnson-Trammell, Superintendent  
 Marcus Battle, Chief Business Officer  
 Ofelia Roxas, Chief Financial Officer

**Board Meeting Date** October 24, 2018

**Subject** District Budget Revision No. 1 - Fiscal Year 2018-2019, As of October 15, 2018

**Action Requested** Adoption by Board of Education of Resolution No. 1819-0118 - District Budget Revision No. 1 - Fiscal Year 2018-2019, as of October 15, 2018.

**Background** The Governing Board of the District adopted a budget for the 2018-2019 school year on June 27, 2018. After the District closed its books for 2017-18, some assumptions that the 2018-2019 budget were based upon changed. In accordance with Education Code sections 42130, 43131, (a)(1), and 43131,(a)(2), the Board passed its Governor's "45-Day Revision" on August 8, 2018 (Legislative File No. 18-1681, Enactment No. 181268).

As District expenditures and revenues are realized, periodic revisions are made to the budget to reflect the current state of the District's budget.

**Discussion** The Board is asked to approve Resolution No. 1819-0118 - District Budget Revision No. 1 - Fiscal Year 2018-2019, As of October 15, 2018, to keep the District's budget information up-to-date reflecting adjustments on grants and entitlements and 2017/18 unused grants and carryover pursuant to the Resolution No. 1819-0118 Confirming The District's Commitment To Fiscal Solvency.

**Recommendation** Adoption by Board of Education of Resolution No. 1819-0118 - District Budget Revision No. 1 - Fiscal Year 2018-2019, as of October 15, 2018.

**Attachments**

- Resolution No. 1819-0118
- District Budget Revision No. 1 - Fiscal Year 2018-2019, As of October 15, 2018.



**RESOLUTION OF THE  
GOVERNING BOARD OF THE  
OAKLAND UNIFIED SCHOOL DISTRICT  
RESOLUTION NO. 1819-0118**

**DISTRICT BUDGET REVISION NO. 1 - FISCAL YEAR 2018-2019, AS OF OCTOBER 15, 2018**

**WHEREAS**, the Governing Board of the District adopted a budget for the 2018-19 Fiscal Year on June 27, 2018; and,

**WHEREAS**, after the District closed its books for 2017-18 Fiscal Year, some assumptions that the 2018-19 Fiscal Year budget were based upon changed; and,

**WHEREAS**, as the 2018-19 Fiscal Year progresses, the District receives budget information and adjustments from the State and how its actual needs and expenditures compare to the projected/ adopted budget and makes revisions accordingly; and,

**WHEREAS**, in accordance with Education Code sections 42130, 43131 , (a)(1), and 43131,(a)(2), the Board passed adopted budget on June 27, 2018 (Legislative File No. 18-1368, Enactment No. 181048) which contained the District budget for the 2018-19 Fiscal Year; and,

**WHEREAS**, Exhibit "A" of this Resolution reflects further adjustments made to the District's budget to reflect prior year carryover of unused grants and fund balance and adjustments, as of October 15, 2018,

**NOW, THEREFORE, BE IT RESOLVED**, that the Governing Board hereby adopts District Budget Revision No. 1 - Fiscal Year 2018-2019, as of October 15, 2018, identified in Exhibit "A" attached hereto.



**Passed by the following vote:**

PREFERENTIAL AYE: None

PREFERENTIAL NOE: None

PREFERENTIAL ABSTENTION: None

PREFERENTIAL RECUSE: None

AYES: Jody London, Nina Senn, James Harris, Roseann Torres, Shanthi Gonzales, Vice President Jumoke Hinton Hodge, President Aimee Eng

NOES: None

ABSTAINED: None

RECUSE: None

ABSENT: Student Directors Chavez and Omosowho

**CERTIFICATION**


We hereby certify that the foregoing is a full, true and correct copy of a Resolution passed at a Regular Meeting of the Board of Education of the Oakland Unified School District held on the 24<sup>th</sup> Day of October, 2018.

Legislative File	
File ID Number:	18-2277
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By:	os

**OAKLAND UNIFIED SCHOOL DISTRICT**



\_\_\_\_\_  
Aimee Eng  
President, Board of Education



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Kyla Johnson-Trammell  
Superintendent and Secretary, Board of Education

**EXHIBIT "A"**

Oakland Unified School District  
2018-19 Combined

	<u>Budget Adoption</u> <u>6/27/2018</u>	<u>2018-2019</u> <u>Revision #1</u>	<u>Increase</u> <u>(Decrease)</u>	
<b>REVENUE</b>				
LCFF	\$ 386,678,975	\$ 390,139,733	\$ 3,460,758	1%
FEDERAL	\$ 41,483,796	\$ 50,552,047	\$ 9,068,251	22%
OTHER STATE	\$ 66,754,422	\$ 64,533,457	\$ (2,220,965)	-3%
LOCAL	\$ 71,609,223	\$ 77,081,800	\$ 5,472,577	8%
<b>TOTAL</b>	<b>\$ 566,526,416</b>	<b>\$ 582,307,037</b>	<b>\$ 15,780,621</b>	<b>3%</b>
<b>EXPENDITURES</b>				
CERTIFICATED	\$ 195,773,102	\$ 199,251,768	\$ 3,478,667	2%
CLASSIFIED	\$ 92,905,452	\$ 94,043,938	\$ 1,138,486	1%
BENEFITS	\$ 148,087,353	\$ 150,442,032	\$ 2,354,680	2%
<b>Sub total</b>	<b>\$ 436,765,907</b>	<b>\$ 443,737,739</b>	<b>\$ 6,971,832</b>	<b>2%</b>
Books & Supplies	\$ 19,619,207	\$ 49,256,743	\$ 29,637,536	151%
Contracts and Services	\$ 78,844,578	\$ 86,387,504	\$ 7,542,926	10%
Capital Outlays	\$ 47,950	\$ 7,009,620	\$ 6,961,670	14519%
Other Outgoing	\$ 7,561,809	\$ 17,412,512	\$ 9,850,703	130%
<b>TOTAL</b>	<b>\$ 542,839,451</b>	<b>\$ 603,804,118</b>	<b>\$ 60,964,667</b>	<b>11%</b>
Excess (Deficit)	\$ 23,686,965	\$ (21,497,081)	\$ (45,184,046)	
Other Financing (Sources)Uses	\$ (1,225,933)	\$ (1,225,933)	\$ -	0%
<b>NET INCREASE (DECREASE)</b>	<b>\$ 22,461,032</b>	<b>\$ (22,723,014)</b>	<b>\$ (45,184,046)</b>	
<b>FUND BALANCE</b>				
Beginning Balance	\$ 25,708,250	\$ 56,587,855	\$ 30,879,605	
<b>Ending Fund Balance</b>	<b>\$ 48,169,282</b>	<b>\$ 33,864,841</b>	<b>\$ (14,304,441)</b>	
<b>Component of EFB</b>				
Non-Spendable	\$ 150,000	\$ 150,000	\$ -	
Restricted	\$ 33,454,767	\$ 12,456,005	\$ (20,998,761)	
Committed	\$ 350,000	\$ -	\$ (350,000)	
Assigned-Prior Year ADA Adjustment	\$ -	\$ 6,023,564	\$ 6,023,564	
Assigned- Technology Refresh	\$ -	\$ 1,000,000	\$ 1,000,000	
Reserve for Economic Uncertainty	\$ 14,214,515	\$ 14,235,271	\$ 20,756	
Unassigned	\$ 0	\$ 0	\$ (0)	
REU Rate	2.62%	2.35%		



**Oakland Unified School District**  
**2018-19 General Fund - Unrestricted**

	<u>Budget Adoption</u> <u>6/27/2018</u>	<u>Revision 1</u> <u>10/15/2018</u>	<u>Increase</u> <u>(Decrease)</u>	
<b>REVENUE</b>				
LCFF	\$ 383,400,666	\$ 386,861,424	\$ 3,460,758	1%
FEDERAL	\$ 5,500	\$ 5,500	\$ -	0%
OTHER STATE	\$ 20,107,523	\$ 14,424,598	\$ (5,682,925)	-28%
LOCAL	\$ 33,298,572	\$ 12,910,257	\$ (20,388,315)	-61%
<b>TOTAL</b>	<b>\$ 436,812,261</b>	<b>\$ 414,201,779</b>	<b>\$ (22,610,482)</b>	<b>-5%</b>
<b>EXPENDITURES</b>				
CERTIFICATED	\$ 145,139,650	\$ 134,618,780	\$ (10,520,870)	-7%
CLASSIFIED	\$ 57,905,137	\$ 56,472,387	\$ (1,432,749)	-2%
BENEFITS	\$ 94,878,983	\$ 88,585,092	\$ (6,293,891)	-7%
Sub total	\$ 297,923,769	\$ 279,676,259	\$ (18,247,510)	-6%
Books & Supplies	\$ 9,456,785	\$ 7,006,811	\$ (2,449,973)	-26%
Contracts and Services	\$ 39,823,821	\$ 39,874,646	\$ 50,825	0%
Capital Outlays	\$ 47,950	\$ 44,809	\$ (3,141)	-7%
Other Outgoing	\$ 3,270,979	\$ 2,834,754	\$ (436,225)	-13%
<b>TOTAL</b>	<b>\$ 350,523,304</b>	<b>\$ 329,437,280</b>	<b>\$ (21,086,024)</b>	<b>-6%</b>
Excess (Deficit)	\$ 86,288,957	\$ 84,764,499	\$ (1,524,458)	
Other Financing (Sources)Uses	\$ (1,225,933)	\$ (1,225,933)	\$ -	0%
Contributions	\$ (76,196,230)	\$ (80,104,691)	\$ (3,908,461)	5%
<b>NET INCREASE (DECREASE)</b>	<b>\$ 8,866,794</b>	<b>\$ 3,433,875</b>	<b>\$ (5,432,919)</b>	
<b>FUND BALANCE</b>				
Beginning Balance	\$ 5,847,721	\$ 17,974,960	\$ 12,127,239	
<b>Ending Fund Balance</b>	<b>\$ 14,714,516</b>	<b>\$ 21,408,835</b>	<b>\$ 6,694,320</b>	
<b>Component of EFB</b>				
Non-Spendable	\$ 150,000	\$ 150,000	\$ -	
Restricted	\$ -	\$ -	\$ -	
Committed	\$ 350,000	\$ -	\$ (350,000)	
Assigned-ADA Adjustments Prior Year	\$ -	\$ 6,023,564	\$ 6,023,564	
Assigned- Technology Refresh	\$ -	\$ 1,000,000	\$ 1,000,000	
Reserve for Economic Uncertainty	\$ 14,214,516	\$ 14,235,271	\$ 20,756	
<b>Unassigned</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 0</b>	
REU Rate	<b>2.62%</b>	<b>2.35%</b>		

**Oakland Unified School District  
2018-19 General Fund - Restricted**

	<u>Budget Adoption</u> <u>6/27/2018</u>	<u>Revision 1</u> <u>10/15/2018</u>	<u>Increase</u> <u>(Decrease)</u>	
<b>REVENUE</b>				
LCFF	\$ 3,278,309	\$ 3,278,309	\$ -	0%
FEDERAL	\$ 41,478,296	\$ 50,546,547	\$ 9,068,251	22%
OTHER STATE	\$ 46,646,898	\$ 50,108,859	\$ 3,461,960	7%
LOCAL	\$ 38,310,651	\$ 64,171,543	\$ 25,860,892	68%
<b>TOTAL</b>	<b>\$ 129,714,155</b>	<b>\$ 168,105,258</b>	<b>\$ 38,391,103</b>	<b>30%</b>
<b>EXPENDITURES</b>				
CERTIFICATED	\$ 50,633,452	\$ 64,632,988	\$ 13,999,536	28%
CLASSIFIED	\$ 35,000,315	\$ 37,571,551	\$ 2,571,235	7%
BENEFITS	\$ 53,208,370	\$ 61,856,940	\$ 8,648,570	16%
<b>Sub total</b>	<b>\$ 138,842,138</b>	<b>\$ 164,061,479</b>	<b>\$ 25,219,342</b>	<b>18%</b>
Books & Supplies	\$ 10,162,422	\$ 42,249,932	\$ 32,087,509	316%
Contracts and Services	\$ 39,020,757	\$ 46,512,858	\$ 7,492,100	19%
Capital Outlays	\$ -	\$ 6,964,811	\$ 6,964,811	0%
Other Outgoing	\$ 4,290,830	\$ 14,577,758	\$ 10,286,928	240%
<b>TOTAL</b>	<b>\$ 192,316,147</b>	<b>\$ 274,366,838</b>	<b>\$ 82,050,691</b>	<b>43%</b>
Excess (Deficit)	<b>\$ (62,601,992)</b>	<b>\$ (106,261,580)</b>	<b>\$ (43,659,588)</b>	
Other Financing Sources	\$ -	\$ -	\$ -	0%
Contributions from Unres	\$ 76,196,230	\$ 80,104,691	\$ 3,908,461	5%
<b>NET INCREASE (DECREASE)</b>	<b>\$ 13,594,238</b>	<b>\$ (26,156,889)</b>	<b>\$ (39,751,127)</b>	
<b>FUND BALANCE</b>				
Beginning Balance	\$ 19,860,529	\$ 38,612,895	\$ 18,752,366	
Ending Fund Balance	<b>\$ 33,454,766</b>	<b>\$ 12,456,005</b>	<b>\$ (20,998,761)</b>	
<b>Component of EFB</b>				
Non-Spendable	\$ -	\$ -	\$ -	
Restricted	\$ 33,454,767	\$ 12,456,005	<b>\$ (20,998,761)</b>	
Committed	\$ -	\$ -	\$ -	
Assigned	\$ -	\$ -	\$ -	
Unassigned	<b>\$ (0)</b>	<b>\$ -</b>	<b>\$ 0</b>	