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Introduction Date	12-13-17
Enactment Number	17-1701
Enactment Date	12-13-17 <i>g</i>



Memo

To Board of Education
From Kyla Johnson, Superintendent & Board Secretary
Vernon Hal, Senior Business Officer

Board Meeting Date December 13, 2017

Subject Resolution No. 1718-0111 Authorizing Budgetary Increases/Decreases and Transfers, FY 2017-2018

Action Requested Approval by the Board of Education of Resolution No. 1718-0111- Authorizing budgetary increases/decreases and transfers reflecting changes through October 31, 2017 from designated and/or unappropriated fund balances to enumerated revenue and expenditure classifications or between expenditure classifications as stated herein.

Background The California Education Code Sections 42600-42603, authorizes the governing board of a school district to transfer budget funds from the designated and/or unappropriated fund balance to any expenditure classification or between expenditure classifications at any time by written resolution.

Discussion The Superintendent of Schools, upon recommendation of the Senior Business Officer, recommends that fund transfers as enumerated in the attached Resolution No. 1718-0112 be made per. the requests from sites and departments of the Oakland Unified School District.

Recommendation Approval by the Board of Education of Resolution No. 1718-0111 - Authorizing budgetary increases/decreases and transfers reflecting changes through October 31, 2017 form designated and/or uappropriated fund balances to enumerated revenue and expenditure classifications or between expenditure classifications as stated herein.

Attachments Resolution No. 1718-0111 Authorizing Budgetary Increases/Decreases and Transfers, FY 2017-18

**RESOLUTION OF THE BOARD OF EDUCATION
OF THE
OAKLAND UNIFIED SCHOOL DISTRICT**

Resolution No. 1718-0111

Authorizing Budgetary Increases/Decreases and Transfers As of October 31, 2017

WHEREAS, California Education Code Sections 42600-42603, authorizes the governing board of a school district to transfer budgets from the designated and/or unappropriated fund balance to any expenditure classification or between expenditure classifications at any time by written resolution,

WHEREAS, The Superintendent of Schools, upon recommendation of the Senior Business Officer, recommends that fund transfers as enumerated in the attached Resolution No. 1718-0111 be made per. the requests from sites and departments of the Oakland Unified School District.

NOW, THEREFORE BE IT RESOLVED AND ORDERED that the Board of Education of the Oakland Unified School District, upon recommendation of the Superintendent of schools, hereby approve the following 2017-18 Fiscal Year Budget Increases/Decreases and Transfers reflecting changes through October 31, 2017 as stated herein:

Fund 01 - General Fund Unrestricted				
OBJECT CODE	DESCRIPTION	1st INTERIM BUDGET 10/31/2017	ADOPTED BUDGET 7/1/2017	TRANSFERS & REVISIONS
REVENUE				
8010-8099	LCFF Sources	\$361,813,016	\$359,593,984	\$2,219,032
8100-8299	Federal Revenue	\$63,500	\$63,500	\$0
8300-8599	State Revenue	\$13,347,383	\$13,205,696	\$141,687
8600-8799	Local Revenue	\$35,369,881	\$34,469,643	\$900,238
8910-8929	Transfers In	\$597,844	\$564,067	\$33,777
8930-8979	Other Sources	\$0	\$0	\$0
8980-8999	Contributions	(\$71,006,060)	(\$70,327,977)	(\$678,083)
	Revenue Total	\$340,185,563	\$337,568,913	\$2,616,650
EXPENDITURE				
1000	Certificated Salaries	\$141,103,328	\$138,911,376	\$2,191,951
2000	Classified Salaries	\$57,933,585	\$55,651,598	\$2,281,987
3000	Benefits	\$82,384,610	\$80,776,605	\$1,608,005
4000	Books & Supplies	\$8,288,944	\$14,538,817	(\$6,249,873)
5000	Services & Other Operating Costs	\$39,686,160	\$36,270,665	\$3,415,496
6000	Capital Outlay	\$74,514	\$0	\$74,514
7100-7299				
7400-7499	Other Outgo	\$6,087,521	\$6,087,521	\$0
7300-7399	Indirect/Direct Support Costs	(\$4,808,061)	(\$4,271,913)	(\$536,148)
7610-7699	Transfers Out	\$2,704,588	\$1,504,588	\$1,200,000
	Expenditure Total	\$333,455,190	\$329,469,258	\$3,985,932

Fund 01 - General Fund Restricted

OBJECT CODE	DESCRIPTION	1st INTERIM BUDGET 10/31/2017	ADOPTED BUDGET 7/1/2017	TRANSFERS & REVISIONS
REVENUE				
8010-8099	LCFF Sources	\$2,412,110	\$2,412,110	\$0
8100-8299	Federal Revenue	\$48,946,353	\$44,694,665	\$4,251,688
8300-8599	State Revenue	\$50,999,310	\$47,847,129	\$3,152,181
8600-8799	Local Revenue	\$42,007,006	\$41,066,700	\$940,307
8910-8929	Transfers In	\$0	\$0	\$0
8930-8979	Other Sources	\$0	\$0	\$0
8980-8999	Contributions	\$71,006,060	\$70,327,977	\$678,083
	Revenue Total	<u>\$215,370,840</u>	<u>\$206,348,581</u>	<u>\$9,022,259</u>
EXPENDITURE				
1000	Certificated Salaries	\$54,577,455	\$53,115,015	\$1,462,440
2000	Classified Salaries	\$35,979,665	\$36,069,443	(\$89,779)
3000	Benefits	\$51,918,391	\$51,788,512	\$129,879
4000	Books & Supplies	\$30,005,731	\$16,264,702	\$13,741,029
5000	Services & Other Operating Costs	\$43,988,572	\$33,473,044	\$10,515,528
6000	Capital Outlay	\$971,911	\$35,000	\$936,911
7100-7299				
7400-7499	Other Outgo	\$2,040,000	\$2,040,000	\$0
7300-7399	Indirect/Direct Support Costs	\$3,094,969	\$2,658,774	\$436,196
7610-7699	Transfers Out	\$0	\$0	\$0
	Expenditure Total	<u>\$222,576,694</u>	<u>\$195,444,489</u>	<u>\$27,132,205</u>

Fund 11 - Adult Education

OBJECT CODE	DESCRIPTION	1st INTERIM BUDGET 10/31/2017	ADOPTED BUDGET 7/1/2017	TRANSFERS & REVISIONS
REVENUE				
8010-8099	LCFF Sources	\$0	\$0	\$0
8100-8299	Federal Revenue	\$196,452	\$178,330	\$18,122
8300-8599	State Revenue	\$2,333,656	\$2,488,604	(\$154,948)
8600-8799	Local Revenue	\$136,905	\$160,569	(\$23,664)
8910-8929	Transfers In	\$0	\$0	\$0
8930-8979	Other Sources	\$0	\$0	\$0
8980-8999	Contributions	\$0	\$0	\$0
	Revenue Total	<u>\$2,667,013</u>	<u>\$2,827,503</u>	<u>(\$160,490)</u>
EXPENDITURE				
1000	Certificated Salaries	\$1,345,074	\$1,518,561	(\$173,487)
2000	Classified Salaries	\$307,048	\$317,194	(\$10,145)
3000	Benefits	\$686,298	\$740,634	(\$54,337)
4000	Books & Supplies	\$673,083	\$83,735	\$589,348
5000	Services & Other Operating Costs	\$77,732	\$60,269	\$17,463
6000	Capital Outlay	\$1,250,000	\$0	\$1,250,000
7100-7299				
7400-7499	Other Outgo	\$0	\$0	\$0
7300-7399	Indirect/Direct Support Costs	\$177,719	\$107,110	\$70,609
7610-7699	Transfers Out	\$0	\$0	\$0
	Expenditure Total	<u>\$4,516,954</u>	<u>\$2,827,503</u>	<u>\$1,689,451</u>

Fund 12 - Child Development

OBJECT CODE	DESCRIPTION	1st INTERIM BUDGET 10/31/2017	ADOPTED BUDGET 7/1/2017	TRANSFERS & REVISIONS
REVENUE				
8010-8099	LCFF Sources	\$0	\$0	\$0
8100-8299	Federal Revenue	\$666,966	\$692,949	(\$25,983)
8300-8599	State Revenue	\$10,715,719	\$10,807,841	(\$92,122)
8600-8799	Local Revenue	\$172,310	\$0	\$172,310
8910-8929	Transfers In	\$0	\$0	\$0
8930-8979	Other Sources	\$0	\$0	\$0
8980-8999	Contributions	\$0	\$0	\$0
	Revenue Total	\$11,554,995	\$11,500,791	\$54,204
EXPENDITURE				
1000	Certificated Salaries	\$2,056,072	\$2,056,072	\$0
2000	Classified Salaries	\$3,289,832	\$3,289,332	\$500
3000	Benefits	\$4,110,218	\$4,110,218	\$0
4000	Books & Supplies	\$85,983	\$50,000	\$35,983
5000	Services & Other Operating Costs	\$1,353,596	\$1,336,916	\$16,680
6000	Capital Outlay	\$0	\$0	\$0
7100-7299				
7400-7499	Other Outgo	\$0	\$0	\$0
7300-7399	Indirect/Direct Support Costs	\$601,029	\$601,029	\$0
7610-7699	Transfers Out	\$57,224	\$57,224	\$0
	Expenditure Total	\$11,553,954	\$11,500,791	\$53,163

Fund 13 - Cafeteria Special Revenue

OBJECT CODE	DESCRIPTION	1st INTERIM BUDGET 10/31/2017	ADOPTED BUDGET 7/1/2017	TRANSFERS & REVISIONS
REVENUE				
8010-8099	LCFF Sources	\$0	\$0	\$0
8100-8299	Federal Revenue	\$17,412,583	\$16,912,578	\$500,005
8300-8599	State Revenue	\$1,112,400	\$923,257	\$189,143
8600-8799	Local Revenue	\$524,889	\$538,785	(\$13,896)
8910-8929	Transfers In	\$2,704,588	\$1,504,588	\$1,200,000
8930-8979	Other Sources	\$0	\$0	\$0
8980-8999	Contributions	\$0	\$0	\$0
	Revenue Total	<u>\$21,754,460</u>	<u>\$19,879,208</u>	<u>\$1,875,252</u>
EXPENDITURE				
1000	Certificated Salaries	\$0	\$0	\$0
2000	Classified Salaries	\$6,995,851	\$6,670,822	\$325,029
3000	Benefits	\$3,764,880	\$3,574,962	\$189,918
4000	Books & Supplies	\$9,549,555	\$8,262,521	\$1,287,034
5000	Services & Other Operating Costs	\$227,362	\$241,060	(\$13,698)
6000	Capital Outlay	\$41,874	\$18,000	\$23,874
7100-7299				
7400-7499	Other Outgo	\$0	\$0	\$0
7300-7399	Indirect/Direct Support Costs	\$934,343	\$905,000	\$29,343
7610-7699	Transfers Out	\$240,620	\$206,843	\$33,777
	Expenditure Total	<u>\$21,754,483</u>	<u>\$19,879,208</u>	<u>\$1,875,275</u>

Fund 14 - Deferred Maintenance

OBJECT CODE	DESCRIPTION	1st INTERIM BUDGET 10/31/2017	ADOPTED BUDGET 7/1/2017	TRANSFERS & REVISIONS
REVENUE				
8010-8099	LCFF Sources	\$0	\$0	\$0
8100-8299	Federal Revenue	\$0	\$0	\$0
8300-8599	State Revenue	\$0	\$0	\$0
8600-8799	Local Revenue	\$80	\$0	\$80
8910-8929	Transfers In	\$0	\$0	\$0
8930-8979	Other Sources	\$0	\$0	\$0
8980-8999	Contributions	\$0	\$0	\$0
	Revenue Total	\$80	\$0	\$80
EXPENDITURE				
1000	Certificated Salaries	\$0	\$0	\$0
2000	Classified Salaries	\$0	\$0	\$0
3000	Benefits	\$0	\$0	\$0
4000	Books & Supplies	\$0	\$0	\$0
5000	Services & Other Operating Costs	\$0	\$0	\$0
6000	Capital Outlay	\$0	\$0	\$0
7100-7299				
7400-7499	Other Outgo	\$0	\$0	\$0
7300-7399	Indirect/Direct Support Costs	\$0	\$0	\$0
7610-7699	Transfers Out	\$0	\$0	\$0
	Expenditure Total	\$0	\$0	\$0

Fund 21 - Building Fund

OBJECT CODE	DESCRIPTION	1st INTERIM BUDGET 10/31/2017	ADOPTED BUDGET 7/1/2017	TRANSFERS & REVISIONS
REVENUE				
8010-8099	LCFF Sources	\$0	\$0	\$0
8100-8299	Federal Revenue	\$0	\$0	\$0
8300-8599	State Revenue	\$6,793	\$6,793	\$0
8600-8799	Local Revenue	\$350,000	\$0	\$350,000
8910-8929	Transfers In	\$0	\$0	\$0
8930-8979	Other Financing Sources	\$0	\$0	\$0
8980-8999	Contributions	\$0	\$0	\$0
	Revenue Total	\$356,793	\$6,793	\$350,000
EXPENDITURE				
1000	Certificated Salaries	\$0	\$0	\$0
2000	Classified Salaries	\$3,256,553	\$3,256,553	\$0
3000	Benefits	\$1,521,021	\$1,521,021	\$0
4000	Books & Supplies	\$29,067	\$0	\$29,067
5000	Services & Other Operating Costs	\$13,127,693	\$8,000,000	\$5,127,693
6000	Capital Outlay	\$152,856,671	\$83,267,379	\$69,589,292
7100-7299				
7400-7499	Other Outgo	\$0	\$0	\$0
7300-7399	Indirect/Direct Support Costs	\$0	\$0	\$0
7610-7699	Transfers Out	\$0	\$0	\$0
	Expenditure Total	\$170,791,005	\$96,044,954	\$74,746,051

Fund 25 - Capital Facilities

OBJECT CODE	DESCRIPTION	1st INTERIM BUDGET 10/31/2017	ADOPTED BUDGET 7/1/2017	TRANSFERS & REVISIONS
REVENUE				
8010-8099	LCFF Sources	\$0	\$0	\$0
8100-8299	Federal Revenue	\$0	\$0	\$0
8300-8599	State Revenue	\$0	\$0	\$0
8600-8799	Local Revenue	\$7,848,877	\$7,835,377	\$13,500
8910-8929	Transfers In	\$0	\$0	\$0
8930-8979	Other Financing Sources	\$0	\$0	\$0
8980-8999	Contributions	\$0	\$0	\$0
	Revenue Total	<u>\$7,848,877</u>	<u>\$7,835,377</u>	<u>\$13,500</u>
EXPENDITURE				
1000	Certificated Salaries	\$0	\$0	\$0
2000	Classified Salaries	\$0	\$0	\$0
3000	Benefits	\$0	\$0	\$0
4000	Books & Supplies	\$0	\$0	\$0
5000	Services & Other Operating Costs	\$500,000	\$500,000	\$0
6000	Capital Outlay	\$9,604,391	\$600,000	\$9,004,391
7100-7299				
7400-7499	Other Outgo	\$0	\$0	\$0
7300-7399	Indirect/Direct Support Costs	\$0	\$0	\$0
7610-7699	Transfers Out	\$0	\$0	\$0
	Expenditure Total	<u>\$10,104,391</u>	<u>\$1,100,000</u>	<u>\$9,004,391</u>

Fund 35 - County School Facilities

OBJECT CODE	DESCRIPTION	1st INTERIM BUDGET 10/31/2017	ADOPTED BUDGET 7/1/2017	TRANSFERS & REVISIONS
REVENUE				
8010-8099	LCFF Sources	\$0	\$0	\$0
8100-8299	Federal Revenue	\$0	\$0	\$0
8300-8599	State Revenue	\$0	\$0	\$0
8600-8799	Local Revenue	\$8,000	\$0	\$8,000
8910-8929	Transfers In	\$0	\$0	\$0
8930-8979	Other Financing Sources	\$0	\$0	\$0
8980-8999	Contributions	\$0	\$0	\$0
	Revenue Total	\$8,000	\$0	\$8,000
EXPENDITURE				
1000	Certificated Salaries	\$0	\$0	\$0
2000	Classified Salaries	\$1,040	\$0	\$1,040
3000	Benefits	\$120	\$0	\$120
4000	Books & Supplies	\$0	\$0	\$0
5000	Services & Other Operating Costs	\$1,913,418	\$374,072	\$1,539,346
6000	Capital Outlay	\$704,175	\$500,000	\$204,175
7100-7299				
7400-7499	Other Outgo	\$0	\$0	\$0
7300-7399	Indirect/Direct Support Costs	\$0	\$0	\$0
7610-7699	Transfers Out	\$0	\$0	\$0
	Expenditure Total	\$2,618,753	\$874,072	\$1,744,681

Fund 40 - Special Reserve for Capital Outlay Projects

OBJECT CODE	DESCRIPTION	1st INTERIM BUDGET 10/31/2017	ADOPTED BUDGET 7/1/2017	TRANSFERS & REVISIONS
REVENUE				
8010-8099	LCFF Sources	\$0	\$0	\$0
8100-8299	Federal Revenue	\$0	\$0	\$0
8300-8599	State Revenue	\$0	\$0	\$0
8600-8799	Local Revenue	\$202,000	\$0	\$202,000
8910-8929	Transfers In	\$0	\$0	\$0
8930-8979	Other Financing Sources	\$0	\$0	\$0
8980-8999	Contributions	\$0	\$0	\$0
	Revenue Total	\$202,000	\$0	\$202,000
EXPENDITURE				
1000	Certificated Salaries	\$0	\$0	\$0
2000	Classified Salaries	\$37,008	\$0	\$37,008
3000	Benefits	\$6,500	\$0	\$6,500
4000	Books & Supplies		\$0	\$0
5000	Services & Other Operating Costs		\$0	\$0
6000	Capital Outlay	\$547,535	\$0	\$547,535
7100-7299;				
7400-7499	Other Outgo	\$0	\$0	\$0
7300-7399	Indirect/Direct Support Costs	\$0	\$0	\$0
7610-7699	Transfers Out	\$0	\$0	\$0
	Expenditure Total	\$591,043	\$0	\$591,043

Fund 51 - Bond Interest & Redemption Fund

OBJECT CODE	DESCRIPTION	1st INTERIM BUDGET 10/31/2017	ADOPTED BUDGET 7/1/2017	TRANSFERS & REVISIONS
REVENUE				
8010-8099	LCFF Sources	\$0	\$0	\$0
8100-8299	Federal Revenue	\$3,273,400	\$3,273,400	\$0
8300-8599	State Revenue	\$585,000	\$585,000	\$0
8600-8799	Local Revenue	\$82,933,997	\$82,928,025	\$5,972
8910-8929	Transfers In	\$0	\$0	\$0
8930-8979	Other Financing Sources	\$0	\$0	\$0
8980-8999	Contributions	\$0	\$0	\$0
	Revenue Total	<u>\$86,792,397</u>	<u>\$86,786,425</u>	<u>\$5,972</u>
EXPENDITURE				
1000	Certificated Salaries	\$0	\$0	\$0
2000	Classified Salaries	\$0	\$0	\$0
3000	Benefits	\$0	\$0	\$0
4000	Books & Supplies	\$0	\$0	\$0
5000	Services & Other Operating Costs	\$0	\$0	\$0
6000	Capital Outlay	\$0	\$0	\$0
7100-7299				
7400-7499	Other Outgo	\$83,742,210	\$83,742,210	\$0
7300-7399	Indirect/Direct Support Costs	\$0	\$0	\$0
7610-7699	Transfers Out	\$0	\$0	\$0
	Expenditure Total	<u>\$83,742,210</u>	<u>\$83,742,210</u>	<u>\$0</u>

Fund 67 - Self-Insurance

OBJECT CODE	DESCRIPTION	1st INTERIM BUDGET 10/31/2017	ADOPTED BUDGET 7/1/2017	TRANSFERS & REVISIONS
REVENUE				
8010-8099	LCFF Sources	\$0	\$0	\$0
8100-8299	Federal Revenue	\$0	\$0	\$0
8300-8599	State Revenue	\$4,424	\$4,424	\$0
8600-8799	Local Revenue	\$21,921,712	\$21,915,712	\$6,000
8910-8929	Transfers In	\$0	\$0	\$0
8930-8979	Other Financing Sources	\$0	\$0	\$0
8980-8999	Contributions	\$0	\$0	\$0
	Revenue Total	\$21,926,136	\$21,920,136	\$6,000
EXPENDITURE				
1000	Certificated Salaries	\$500,000	\$500,000	\$0
2000	Classified Salaries	\$1,177,562	\$1,169,562	\$8,000
3000	Benefits	\$540,813	\$540,813	\$0
4000	Books & Supplies	\$67,700	\$365,900	(\$298,200)
5000	Services & Other Operating Costs	\$19,334,061	\$19,043,861	\$290,200
6000	Depreciation	\$0	\$0	\$0
7100-7299				
7400-7499	Other Outgo	\$0	\$0	\$0
7300-7399	Indirect/Direct Support Costs	\$0	\$0	\$0
7610-7699	Transfers Out	\$300,000	\$300,000	\$0
	Expenditure Total	\$21,920,136	\$21,920,136	\$0

PASSED AND ADOPTED by the Governing Board of the Oakland Unified School District on this 13 day of December 2017, by the following vote:

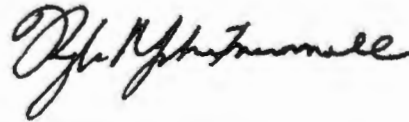
AYES: Jody London, Aimee Eng, Jumoke Hinton Hodge, Roseann Torres,
Shanthi Gonzales, Vice President Nina Senn and President James Harris

NOES: None

ABSTAINED: None

ABSENT: None

I hereby certify that the foregoing is a full, true, and correct copy of a Resolution adopted by the Board of Education of the Oakland Unified School district at a publicly noticed Regular Meeting of said Board of held December 13, 2017.



Kyla Johnson-Trammell
Superintendent and Board Secretary
Oakland Unified School District
Alameda County, California

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