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## Memo

To Board of Education  
From Kyla Johnson-Trammell  
Board Meeting Date January 24, 2017  
Subject Approval of Resolution 1718-0036 - January 2018 District Budget Revisions - Fiscal Year 2017-2018

**Action Requested** Approval by Board of Education of January 2018 District Budget Revisions - Fiscal Year 2017-2018.

**Background** The Governing Board of the District adopted a budget for the 2017-18 school year on June 28, 2017. After the District closed its books for 2016-17, some assumptions that the 2017-18 budget were based upon changed. In accordance with Education Code sections 42130, 43131, (a)(1), and 43131,(a)(2), the Board passed a first interim budget on December 13, 2017 (Resolution 1718-0112) which contained updated information for the 2017-18 fiscal year and on November 8, 2017, the Board passed Resolution No. 1718-0087 Confirming The District's Commitment To Fiscal Solvency. Therefore, as District expenditures and revenues are realized, monthly revisions are made to the budget to reflect the current state of the District's budget.

**Discussion** The Board is asked to approve Resolution 1718-0036 January 2018 District Budget Revisions to keep the District's budget information up-to-date and make adjustments reflecting, among other things, the implementation of mid-year budget reductions made pursuant to the Resolution No. 1718-0087 Confirming The District's Commitment To Fiscal Solvency.

**Recommendation** Approval by Board of Education of January 2018 District Budget Revisions - Fiscal Year 2017-2018.

**Fiscal Impact**

**Attachments** Resolution No. 1718-0036 - January 2018 District Budget Revisions - Fiscal Year 2017-2018  
Exhibit "A" - January 2018 District Budget Revisions - Fiscal Year 2017-2018 (As of January 18, 2018)



OAKLAND UNIFIED  
SCHOOL DISTRICT

*Community Schools, Thriving Students*

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**RESOLUTION  
OF THE  
GOVERNING BOARD  
OF THE  
OAKLAND UNIFIED SCHOOL DISTRICT  
NO. 1718-0036**

**January 2018 District Budget Revisions - Fiscal Year 2017-2018**

**WHEREAS**, the Governing Board of the District adopted a budget for the 2017-18 school year on June 28, 2017; and,

**WHEREAS**, after the District closed its books for 2016-17, some assumptions that the 2017-18 budget were based upon changed; and,

**WHEREAS**, as the 2017-18 school year progresses, the District gains more information about 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 a first interim budget on December 13, 2017 (Resolution 1718-0112) which contained updated information for the 2017-18 and on November 8, 2017, the Board passed Resolution No. 1718-0087 Confirming The District's Commitment To Fiscal Solvency; and,

**WHEREAS**, Exhibit "A" reflects further monthly adjustments made to the District's budget to reflect, among other things, the District's success in implementing mid-year budget reductions,

**NOW, THEREFORE, BE IT RESOLVED**, that the Governing Board hereby adopts the January 2018 District Budget Revisions – Fiscal Year 2017-2018, as of January 18, 2018, identified in Exhibit "A" attached hereto.

**PASSED AND ADOPTED** this 24th day of January 2018, at a Regular Meeting of the Governing Board by the following vote:

PREFERENTIAL AYES: None

PREFERENTIAL NOES: None

PREFERENTIAL ABSTAIN: None

PREFERENTIAL ABSENT: None

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

NOES: None

ABSTAIN: None

ABSENT: None

CERTIFICATION

I hereby certify that the foregoing is a full, true and correct copy of a Resolution passed at a Regular Meeting of the Governing Board of Oakland Unified School District, held on January 24, 2017.

Date: 1/25/2018



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Kyla Johnson-Trammell  
Secretary, Governing Board  
Oakland Unified School District

Attachment - Exhibit "A" - January 2018 District Budget Revisions - Fiscal Year 2017-2018  
(As of January 18, 2018)

**EXHIBIT "A"**

**January 2018 Monthly District Budget  
Revision - Fiscal Year 2017-2018  
(As of January 18, 2018)**

# Oakland Unified School District - FY 17-18 Budget Report

## General Fund Unrestricted

	Budget Adoption 6/30/2017	Revision 1 10/25/2017	Revision 2 11/22/2017	First Interim 12/13/2017	Budget Differences	Revision 3 1/24/2018	Note #
<b>Unrestricted</b>							
<b>A. REVENUE</b>							
1. LCFF Sources	359,593,984	361,628,956	361,813,016	361,813,016	-	361,813,016	
2. Federal	63,500	63,500	63,500	63,500	-	63,500	
3. State	13,205,696	13,414,311	13,347,383	13,347,383	-	13,347,383	
4. Local	34,469,643	35,408,904	35,369,881	35,369,881	-	35,369,881	
<b>Total Revenue</b>	<b>407,332,823</b>	<b>410,515,671</b>	<b>410,593,780</b>	<b>410,593,780</b>	<b>-</b>	<b>410,593,780</b>	<b>1</b>
<b>B. EXPENDITURES</b>							
1. Certificated	138,911,376	140,307,572	141,103,328	141,103,328	(1,343,623)	139,759,705	2
2. Classified	55,651,598	55,931,598	57,933,585	57,933,585	(715,462)	57,218,123	2
3. Benefits	80,776,605	81,894,069	82,384,610	82,384,610	(687,058)	81,697,552	2
4. Books & Supplies	14,538,817	14,538,817	8,288,944	6,153,274	(551,799)	5,601,475	2
4a. Midyear Adjustments	-	-	-	-	2,658,068	2,658,068	2
4b. Surplus	-	-	-	2,135,670	(291,294)	1,844,376	
5. Contracts & Services	36,270,665	37,870,665	39,686,160	39,686,160	(631,614)	39,054,547	2
6. Capital Outlay	-	-	74,514	74,514	(4,699)	69,816	2
7. Other Outgo	6,087,521	6,087,521	6,087,521	6,087,521	-	6,087,521	
8. Direct Support/Indirect Costs	(4,271,913)	(4,271,913)	(4,808,061)	(4,808,061)	(59,316)	(4,867,377)	2
9. Interfund Transfers (Trnsf Out-In)	940,521	940,521	2,106,744	2,106,744	-	2,106,744	
10. Contributions to Restricted Prog	70,327,977	70,327,977	71,006,060	71,006,060	-	71,006,060	3
<b>Total Expenditures</b>	<b>399,233,168</b>	<b>403,626,827</b>	<b>403,863,407</b>	<b>403,863,407</b>	<b>(1,626,797)</b>	<b>402,236,610</b>	<b>2</b>
<b>C. Net Incr/Decr to Fund Balance</b>	<b>8,099,655</b>	<b>6,888,844</b>	<b>6,730,373</b>	<b>6,730,373</b>	<b>1,626,797</b>	<b>8,357,170</b>	
<b>D. Fund Balance, Reserves</b>							
1. Beginning Fund Balance	8,431,472	3,420,073	3,420,073	3,420,073	-	3,420,073	
2. Ending Balance (C+D1)	16,531,127	10,308,916	10,150,446	10,150,446	1,626,797	11,777,243	4
3. Revolving Cash	150,000	150,000	150,000	150,000	-	150,000	
4. Reserve Economic Uncertainty	10,498,275	10,158,916	10,000,446	10,000,446	1,626,797	11,627,243	
5. % Reserve Economic Uncertainty	2.00%	1.85%	1.80%	1.80%		2.03%	

# Unrestricted Highlights

## Notes to Budget Revision 3 - Unrestricted

Note #	Comments	Amount \$ in millions
<b>1</b>	<b>Revenues</b>	
	<i>No Change</i>	\$ -
<b>2</b>	<b>Expenses</b>	
	Schools & Central Office mid year adjustments <i>(FTE and non labor related expenses)</i>	\$ (1.6)
		\$ (1.6)
<b>3</b>	<b>Contributions - to Restricted Programs</b>	
	<i>No Change</i>	\$ -
<b>4</b>	<b>Change in Fund Balance</b>	
	Increase/(Decrease) in Fund Balance	\$ 1.6

# Oakland Unified School District - FY 17-18 Budget Report

## General Fund Restricted

Restricted	Budget Adoption	Revision 1	Revision 2	First Interim	Budget	Revision 3	Note
	6/30/2017	10/25/2017	11/22/2017	12/13/2017	Differences	1/24/2018	#
<b>A. REVENUE</b>							
1. LCFF Sources	2,412,110	2,412,110	2,412,110	2,412,110	-	2,412,110	
2. Federal	44,694,665	44,694,665	48,946,353	48,946,353	200,936	49,147,289	1
3. State	47,847,129	47,847,129	50,999,310	50,999,310	6,491,147	57,490,457	1
4. Local	41,066,700	41,066,700	42,007,006	42,007,006	538,755	42,545,761	1
<b>Total Revenue</b>	<b>136,020,604</b>	<b>136,020,604</b>	<b>144,364,779</b>	<b>144,364,779</b>	<b>7,230,837</b>	<b>151,595,616</b>	1
<b>B. EXPENDITURES</b>							
1. Certificated	53,115,015	52,950,134	54,577,455	54,577,455	527,577	55,105,032	2
2. Classified	36,069,443	36,069,443	35,979,665	35,979,665	455,634	36,435,299	2
3. Benefits	51,788,512	51,727,400	51,918,391	51,918,391	696,369	52,614,760	2
4. Books & Supplies	16,264,702	16,264,702	30,005,731	22,628,279	(580,593)	22,047,687	2
4a. Midyear Adjustments	-	-	-	-	11,845	11,845	2
4b. Surplus	-	-	-	7,377,452	(948,109)	6,429,343	
5. Contracts & Services	33,473,044	33,473,044	43,988,572	43,988,572	1,615,203	45,603,775	2
6. Capital Outlay	35,000	35,000	971,911	971,911	65,879	1,037,790	2
7. Other Outgo	2,040,000	2,040,000	2,040,000	2,040,000	-	2,040,000	
8. Direct Support/Indirect Costs	2,658,774	2,658,774	3,094,969	3,094,969	91,552	3,186,521	2
9. Interfund Transfers (Trnsf Out-In)	-	-	-	-	-	-	
10. Contributions to Restricted Prog	(70,327,977)	(70,327,977)	(71,006,060)	(71,006,060)	-	(71,006,060)	
<b>Total Expenditures</b>	<b>125,116,513</b>	<b>124,890,520</b>	<b>151,570,634</b>	<b>151,570,634</b>	<b>1,935,358</b>	<b>153,505,992</b>	2
<b>C. Net Incr/Decr to Fund Balance</b>	<b>10,904,091</b>	<b>11,130,084</b>	<b>(7,205,855)</b>	<b>(7,205,855)</b>	<b>5,295,479</b>	<b>(1,910,376)</b>	
<b>D. Fund Balance, Reserves</b>							
1. Beginning Fund Balance			20,055,782	20,055,782	0	20,055,782	
2. Ending Balance (C+D1)			12,849,927	12,849,927	5,295,479	18,145,407	4

# Restricted Highlights

Notes to Budget Revision 3 Restricted		
Note #	Comments	Amount \$ in millions
<b>1</b>	<b>Revenues</b>	
	\$5.8m from State Revenues Prop 39 CA Clean Energy	\$ 5.7
	\$.4m from Riverside Community College	\$ 0.4
	\$.3m from Prop 47 Learning Communities for School Success Programs (LCSSP)	\$ 0.3
	\$.5m from updating localized grants & donations	\$ 0.5
	\$.1M CA math and science partnerships	\$ 0.1
		<b>\$ 7.0</b>
<b>2</b>	<b>Expenses</b>	
	Salary related expenditures from shifting funds from unrestricted as a result of mid year reductions	\$ 1.9
		\$ 1.9
<b>3</b>	<b>Contributions - to Restricted Programs</b>	
		\$ -
<b>4</b>	<b>Change in Fund Balance</b>	
	Due to increase in restricted revenue	\$ 5.3

# Oakland Unified School District - FY 17-18 Budget Report

## General Fund Combined Summary

Combined	Budget Adoption	Revision 1	Revision 2	First Interim	Budget	Revision 3
	6/30/2017	10/25/2017	11/22/2017	12/13/2017	Differences	1/24/2018
<b>A. REVENUE</b>						
1. LCFF Sources	362,006,094	364,041,066	364,225,126	364,225,126	-	364,225,126
2. Federal	44,758,165	44,758,165	49,009,853	49,009,853	200,936	49,210,789
3. State	61,052,825	61,261,440	64,346,693	64,346,693	6,491,147	70,837,840
4. Local	75,536,343	76,475,604	77,376,887	77,376,887	538,755	77,915,642
<b>Total Revenue</b>	<b>543,353,427</b>	<b>546,536,275</b>	<b>554,958,559</b>	<b>554,958,559</b>	<b>7,230,837</b>	<b>562,189,396</b>
<b>B. EXPENDITURES</b>						
1. Certificated	192,026,391	193,257,706	195,680,783	195,680,783	(816,046)	194,864,737
2. Classified	91,721,041	92,001,041	93,913,250	93,913,250	(259,828)	93,653,422
3. Benefits	132,565,117	133,621,469	134,303,001	134,303,001	9,311	134,312,312
4. Books & Supplies	30,803,519	30,803,519	38,294,675	28,781,553	(1,132,392)	27,649,161
4a. Midyear Adjustments	-	-	-	-	2,669,913	2,669,913
4b. Surplus	-	-	-	9,513,122	(1,239,403)	8,273,719
5. Contracts & Services	69,743,709	71,343,709	83,674,732	83,674,732	983,590	84,658,322
6. Capital Outlay	35,000	35,000	1,046,425	1,046,425	61,180	1,107,605
7. Other Outgo	8,127,521	8,127,521	8,127,521	8,127,521	-	8,127,521
8. Direct Support/Indirect Costs	(1,613,139)	(1,613,139)	(1,713,092)	(1,713,092)	32,236	(1,680,856)
9. Interfund Transfers (Trnsf Out)	940,521	940,521	2,106,744	2,106,744	-	2,106,744
10. Contributions to Restricted F	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>524,349,681</b>	<b>528,517,347</b>	<b>555,434,040</b>	<b>555,434,040</b>	<b>308,561</b>	<b>555,742,602</b>