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**OAKLAND UNIFIED
SCHOOL DISTRICT**

Community Schools, Thriving Students

BOARD OF EDUCATION 2018

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August 9, 2018

Honorable L. Karen Monroe
Superintendent of Schools, Alameda County
Alameda County Office of Education
313 W. Winton Avenue
Hayward, CA 94544-1136

Dear Superintendent Monroe:

RE: ACOE Preliminary Review of OUSD Adopted Budget – Letter of
July 10, 2018

The Board of Education of the Oakland Unified School District at its Regular Meeting of August 8, 2018, in response to your July 10, 2018 letter regarding District's 2018-2019 Budget, readopted the District's 2018-19 Budget, revising the Multi-Year Projections for Fiscal Years 2019-20 and 2020-2021.

General Expenditure Reduction (Unrestricted)

The readopted District Budget for 2018-2019, approved by the Board, to meet implementation of the LCAP Spending Plan, now shows that the Budget's \$30.0 Million expenditure reduction, previously approved MYP-Unrestricted for 2019-20, is now spread across the expense object codes 1000s-5000s, as shown in attached Exhibit "A". An estimated total reduction of 337 FTEs is projected in 2019-20. All other aspects of the 2018-2019 Budget adoption are unchanged.

The Board, upon recommendation of the Superintendent and the Chief Business Officer of the District, is expected to consider and likely adopt a more detailed expenditure plan in the First Interim based upon the 2017-2018 Closing of the District's Books.

Honorable L. Karen Monroe, Superintendent
Re: ACOE Preliminary Review of OUSD Adopted Budget – Letter
of July 10, 2018
August 9, 2018
Page 2 of 2

Fiscal Solvency Resolution – August 8, 2018

The Board also at last Night’s meeting reaffirmed its commitment to Fiscal Solvency by adopting Resolution No. 1819-0041 – Confirming Oakland Unified School District’s Commitment to Fiscal Solvency, a copy of which is also attached as Exhibit “B”, to this letter.

The Board is concurrently committed to providing outstanding educational opportunities for the District’s pupils and maintaining fiscal solvency. The Board, likewise, is equally committed to working collaboratively with your office to insure the District’s long-term fiscal health.

If the Board may further respond on its readopted 2018-2019 Budget or other issues, please feel free to contact me directly at [REDACTED] (cell).

Sincerely,



Aimee Eng
President

AE:er

Attachments: Exhibits A & B

Cc: Members, Board of Education

Kyla Johnson Trammel, Superintendent of Schools, OUSD
Marcus Battle, Chief Business Officer, OUSD
Ofelia Roxas, Chief Financial Officer, OUSD
Marion McWilliams, General Counsel, OUSD
Chris Learned, State Trustee, Oakland Unified School District
Ingrid L. Roberson, Chief of Learning & Accountability, ACOE
Spencer Mead, Interim Associate Superintendent Business Services, ACOE

EXHIBIT A"

File ID Number: 18-1724
Introduction Date: 8-8-18
Enactment Number: 18-1267
Enactment Date: 8-8-18
By:



Exhibit "A"

MYP Recommended Expenditure Reduction

Object Codes	2018-2019 Adopted	2019-2020	2019-20 Projected	2019-2020 Revised	2020-2021 Revised
	Budget	Previous MYP	Reduction	MYP	MYP
CERTIFICATED					
1000-1999	\$ 145,139,650	\$ 146,492,219	(\$12,661,932)	\$ 133,830,287	\$ 136,239,232 (1)
CLASSIFIED					
2000-2999	\$ 57,905,137	\$ 59,239,851	(\$5,051,624)	\$ 54,188,227	\$ 55,542,932 (2)
BENEFITS					
3000-3999	\$ 94,878,983	\$ 105,741,835	(\$8,674,419)	\$ 97,067,416	\$ 106,940,560 (1a/2a)
Sub total	\$ 297,923,769	\$ 311,473,904	(\$26,387,974)	\$ 285,085,930	\$ 298,722,724
Books & Supplies	\$ 9,456,785	\$ (20,886,469)	\$29,862,190	\$ 8,975,721	\$ 8,975,721 (3)
Contracts and Services	\$ 39,823,821	\$ 41,034,465	(\$3,474,216)	\$ 37,560,249	\$ 38,702,081 (4)
Capital Outlays	\$ 47,950	\$ 47,950	\$	\$ 47,950	\$ 47,950
Other Outgoing	\$ 3,270,979	\$ 3,270,979	\$	\$ 3,270,979	\$ 3,270,979
Other Financing Uses	\$ 1,790,000	\$ 1,790,000	\$0	\$ 1,790,000	\$ 1,790,000
TOTAL	\$ 352,313,303	\$ 336,730,829	\$ (0)	\$ 336,730,829	\$ 351,509,455

	2018-2019	2019-2020	Projected FTE Reduction	2019-2020	2020-2021
	CERTIFICATED	2677.0	2677.0	(233)	2444.0
CLASSIFIED	1187.0	1187.0	(104)	1083.0	1083.0 (2)
FTE Total	3864.0	3864.0	(337)	3527.0	3527.0

Allocation reductions are pro-rated based on the amount of funding allocated to the object categories.

(1) Certificated Salaries represent 41.8% of the total budget: \$12,661,932

(2) Classified Salaries represent 16.7% of the total budget: \$5,051,624

The average salary was calculated based on the number of FTE's represented divided by the total funding allocation.

The average salary was then used to calculate the required FTE reductions.

(1a/2a) Benefits represent the ALL FTE's (3,364) funded in Fund 01 Unrestricted General Purpose.

(3) Reductions in 2019-2020 for represent the removal

(4) Reductions in 2019-2020 for 3.4 represent the one-time items funded in 2018-19

1.5M Legal Litigation Settlement

500K One Time Escape Phase II

100K Blue Print Cohort I

850K One time Fiscal Vitality Support

Form MYP

Multi-Year Projections

ORIGINAL

Description	Object Codes	2018-19 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	383,400,666.00	1.51%	389,191,003.00	1.56%	395,278,878.00
2. Federal Revenues	8100-8299	5,500.00	0.00%	5,500.00	0.00%	5,500.00
3. Other State Revenues	8300-8599	20,107,523.35	-59.51%	8,142,355.00	2.80%	8,370,341.00
4. Other Local Revenues	8600-8799	33,298,571.98	0.00%	33,298,572.00	0.00%	33,298,572.00
5. Other Financing Sources						
a. Transfers In	8900-8929	564,067.00	0.00%	564,067.00	0.00%	564,067.00
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(76,196,230.38)	10.00%	(83,815,853.00)	10.00%	(92,197,438.00)
6. Total (Sum lines A1 thru A5c)		361,180,097.95	-3.82%	347,385,644.00	-0.59%	345,319,920.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				145,139,649.50		146,492,218.50
b. Step & Column Adjustment				1,352,569.00		2,636,860.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	145,139,649.50	0.93%	146,492,218.50	1.80%	149,129,078.50
2. Classified Salaries						
a. Base Salaries				57,905,136.57		59,239,850.57
b. Step & Column Adjustment				1,334,714.00		1,480,996.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	57,905,136.57	2.31%	59,239,850.57	2.50%	60,720,846.57
3. Employee Benefits	3000-3999	94,878,983.06	11.45%	105,741,835.00	9.98%	116,294,446.00
4. Books and Supplies	4000-4999	9,456,784.62	-320.86%	(20,886,469.00)	0.00%	(20,886,469.00)
5. Services and Other Operating Expenditures	5000-5999	39,823,821.28	3.04%	41,034,465.00	3.04%	42,281,913.00
6. Capital Outlay	6000-6999	47,950.14	0.00%	47,950.00	0.00%	47,950.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	6,649,565.50	0.00%	6,649,566.00	0.00%	6,649,566.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(3,378,587.00)	0.00%	(3,378,587.00)	0.00%	(3,378,587.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,790,000.00	0.00%	1,790,000.00	0.00%	1,790,000.00
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		352,313,303.67	-4.42%	336,730,829.07	4.73%	352,648,744.07
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		8,866,794.28		10,654,814.93		(7,328,824.07)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		5,847,721.35		14,714,515.63		25,369,330.56
2. Ending Fund Balance (Sum lines C and D1)		14,714,515.63		25,369,330.56		18,040,506.49
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	150,000.00		150,000.00		150,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	350,000.00		350,000.00		350,000.00
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	14,214,515.63		24,869,330.56		17,540,506.49
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		14,714,515.63		25,369,330.56		18,040,506.49

ORIGINAL

Description	Object Codes	2018-19 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	14,214,515.63		24,869,330.56		17,540,506.49
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)		14,214,515.63		24,869,330.56		17,540,506.49

F. ASSUMPTIONS

Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.

ORIGINAL

Description	Object Codes	2018-19 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	3,278,309.00	0.00%	3,278,309.00	0.00%	3,278,309.00
2. Federal Revenues	8100-8299	41,478,295.65	-10.00%	37,330,466.00	-10.00%	33,597,419.00
3. Other State Revenues	8300-8599	46,646,898.43	-5.00%	44,314,554.00	-5.00%	42,098,826.00
4. Other Local Revenues	8600-8799	38,310,651.42	0.00%	38,310,651.00	0.00%	38,310,651.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	76,196,230.38	10.00%	83,815,853.00	10.00%	92,197,438.00
6. Total (Sum lines A1 thru A5c)		205,910,384.88	0.55%	207,049,833.00	1.17%	209,482,643.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				50,633,452.32		50,835,986.32
b. Step & Column Adjustment				202,534.00		203,344.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	50,633,452.32	0.40%	50,835,986.32	0.40%	51,039,330.32
2. Classified Salaries						
a. Base Salaries				35,000,315.33		35,385,318.33
b. Step & Column Adjustment				385,003.00		389,239.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	35,000,315.33	1.10%	35,385,318.33	1.10%	35,774,557.33
3. Employee Benefits	3000-3999	53,208,369.85	15.79%	61,611,722.00	6.07%	65,351,959.00
4. Books and Supplies	4000-4999	10,162,422.27	1.97%	10,362,952.00	3.04%	10,677,986.00
5. Services and Other Operating Expenditures	5000-5999	39,020,757.03	3.04%	40,206,988.00	3.04%	41,429,280.00
6. Capital Outlay	6000-6999	0.00	0.00%	2,779,708.00	0.00%	2,779,708.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	2,203,927.50	0.00%	2,203,928.00	0.00%	2,203,928.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	2,086,902.61	0.00%	2,086,903.00	0.00%	2,086,903.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		192,316,146.91	6.84%	205,473,505.65	2.86%	211,343,651.65
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		13,594,237.97		1,576,327.35		(1,861,008.65)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		19,860,528.85		33,454,766.82		35,031,094.17
2. Ending Fund Balance (Sum lines C and D1)		33,454,766.82		35,031,094.17		33,170,085.52
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	33,454,766.82		35,031,094.17		33,170,085.52
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		33,454,766.82		35,031,094.17		33,170,085.52

ORIGINAL

Description	Object Codes	2018-19 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
E AVAILABLE RESERVES						
1 General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E, current year - Column A - is extracted.)						
2 Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3 Total Available Reserves (Sum lines E1a thru E2c)						

F ASSUMPTIONS
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.

ORIGINAL

Description	Object Codes	2018-19 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	386,678,975.00	1.50%	392,469,312.00	1.55%	398,557,187.00
2. Federal Revenues	8100-8299	41,483,795.65	-10.00%	37,335,966.00	-10.00%	33,602,919.00
3. Other State Revenues	8300-8599	66,754,421.78	-21.42%	52,456,909.00	-3.79%	50,469,167.00
4. Other Local Revenues	8600-8799	71,609,223.40	0.00%	71,609,223.00	0.00%	71,609,223.00
5. Other Financing Sources						
a. Transfers In	8900-8929	564,067.00	0.00%	564,067.00	0.00%	564,067.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		567,090,482.83	-2.23%	554,435,477.00	0.07%	554,802,563.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				195,773,101.82		197,328,204.82
b. Step & Column Adjustment				1,555,103.00		2,840,204.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	195,773,101.82	0.79%	197,328,204.82	1.44%	200,168,408.82
2. Classified Salaries						
a. Base Salaries				92,905,451.90		94,625,168.90
b. Step & Column Adjustment				1,719,717.00		1,870,235.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	92,905,451.90	1.83%	94,625,168.90	1.90%	96,495,403.90
3. Employee Benefits	3000-3999	148,087,352.91	13.01%	167,353,557.00	8.54%	181,646,405.00
4. Books and Supplies	4000-4999	19,619,206.89	-153.64%	(10,523,517.00)	-2.99%	(10,208,483.00)
5. Services and Other Operating Expenditures	5000-5999	78,844,578.31	3.04%	81,241,453.00	3.04%	83,711,193.00
6. Capital Outlay	6000-6999	47,950.14	5797.08%	2,827,658.00	0.00%	2,827,658.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	8,853,493.00	0.00%	8,853,494.00	0.00%	8,853,494.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,291,684.39)	0.00%	(1,291,684.00)	0.00%	(1,291,684.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,790,000.00	0.00%	1,790,000.00	0.00%	1,790,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments						
11. Total (Sum lines B1 thru B10)		544,629,450.58	-0.45%	542,204,334.72	4.02%	563,992,395.72
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		22,461,032.25		12,231,142.28		(9,189,832.72)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		25,708,250.20		48,169,282.45		60,400,424.73
2. Ending Fund Balance (Sum lines C and D1)		48,169,282.45		60,400,424.73		51,210,592.01
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	150,000.00		150,000.00		150,000.00
b. Restricted	9740	33,454,766.82		35,031,094.17		33,170,085.52
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	350,000.00		350,000.00		350,000.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	14,214,515.63		24,869,330.55		17,540,506.49
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		48,169,282.45		60,400,424.73		51,210,592.01

ORIGINAL

Description	Object Codes	2018-19 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
E AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	14,214,515.63		24,869,330.56		17,540,506.49
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		14,214,515.63		24,869,330.56		17,540,506.49
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		2.61%		4.59%		3.11%
F RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)						
		35,339.48		34,957.77		34,576.05
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		544,629,450.58		542,204,334.72		563,992,395.72
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		544,629,450.58		542,204,334.72		563,992,395.72
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		2%		2%		2%
e. Reserve Standard - By Percent (Line F3c times F3d)		10,892,589.01		10,844,086.69		11,279,847.91
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		10,892,589.01		10,844,086.69		11,279,847.91
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

11/11/2018

Form MYP

Multi-Year Projections

REVISED

Description	Object Codes	2018-19 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF Revenue Limit Sources	8010-8099	383,400,666.00	1.51%	389,191,003.00	1.36%	394,499,316.00
2. Federal Revenues	8100-8299	5,500.00	0.00%	5,500.00	0.00%	5,500.00
3. Other State Revenues	8300-8599	20,107,523.35	-59.51%	8,142,355.00	2.80%	8,370,341.00
4. Other Local Revenues	8600-8799	33,298,571.98	0.00%	33,298,572.00	0.00%	33,298,572.00
5. Other Financing Sources						
a. Transfers In	8900-8929	564,067.00	0.00%	564,067.00	0.00%	564,067.00
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(76,196,230.38)	10.00%	(83,815,853.00)	10.00%	(92,197,438.00)
6. Total (Sum lines A1 thru A5c)		361,180,097.95	-3.82%	347,385,644.00	-8.82%	344,540,358.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				145,139,649.50		133,830,287.00
b. Step & Column Adjustment				1,352,569.00		2,408,945.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(12,661,931.50)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	145,139,649.50	-7.79%	133,830,287.00	1.80%	136,239,232.00
2. Classified Salaries						
a. Base Salaries				57,905,136.57		54,188,226.57
b. Step & Column Adjustment				1,334,714.00		1,354,705.43
c. Cost-of-Living Adjustment						
d. Other Adjustments				(5,051,624.00)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	57,905,136.57	-6.42%	54,188,226.57	2.50%	55,542,932.00
3. Employee Benefits	3000-3999	94,878,983.06	2.31%	97,067,416.00	10.17%	106,940,560.00
4. Books and Supplies	4000-4999	9,456,784.62	-5.09%	8,975,721.00	0.00%	8,975,721.00
5. Services and Other Operating Expenditures	5000-5999	39,823,821.28	-5.68%	37,560,249.00	3.04%	38,702,081.00
6. Capital Outlay	6000-6999	47,950.14	0.00%	47,950.00	0.00%	47,950.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	6,649,565.50	0.00%	6,649,566.00	0.00%	6,649,566.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(3,378,587.00)	0.00%	(3,378,587.00)	0.00%	(3,378,587.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,790,000.00	0.00%	1,790,000.00	0.00%	1,790,000.00
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		352,313,303.67	-4.42%	336,730,828.57	4.39%	351,509,455.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		8,866,794.28		10,654,815.43		(6,969,097.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		5,847,721.35		14,714,515.63		25,369,331.06
2. Ending Fund Balance (Sum lines C and D1)		14,714,515.63		25,369,331.06		18,400,234.06
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	150,000.00		150,000.00		150,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	350,000.00		350,000.00		350,000.00
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	14,214,515.63		24,869,331.06		17,900,234.06
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		14,714,515.63		25,369,331.06		18,400,234.06

REVISED

Description	Object Codes	2018-19 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	14,214,515.63		24,869,331.06		17,900,234.06
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)		14,214,515.63		24,869,331.06		17,900,234.06
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Expenditure Reductions						

REVISED

Description	Object Codes	2018-19 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	3,278,309.00	0.00%	3,278,309.00	0.00%	3,278,309.00
2. Federal Revenues	8100-8299	41,478,295.65	-10.00%	37,330,466.00	-10.00%	33,597,419.00
3. Other State Revenues	8300-8599	46,646,898.43	-5.00%	44,314,554.00	-5.00%	42,098,826.00
4. Other Local Revenues	8600-8799	38,310,651.42	0.00%	38,310,651.00	0.00%	38,310,651.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	76,196,230.38	10.00%	83,815,853.00	10.00%	92,197,438.00
6. Total (Sum lines A1 thru A5c)		205,910,384.88	0.55%	207,049,833.00	1.17%	209,482,643.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				50,633,452.32		50,835,986.32
b. Step & Column Adjustment				202,534.00		203,344.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	50,633,452.32	0.40%	50,835,986.32	0.40%	51,039,330.32
2. Classified Salaries						
a. Base Salaries				35,000,315.33		35,385,318.33
b. Step & Column Adjustment				385,003.00		389,239.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	35,000,315.33	1.10%	35,385,318.33	1.10%	35,774,557.33
3. Employee Benefits	3000-3999	53,208,369.85	15.79%	61,611,722.00	6.07%	65,351,959.00
4. Books and Supplies	4000-4999	10,162,422.27	1.97%	10,362,952.00	3.04%	10,677,986.00
5. Services and Other Operating Expenditures	5000-5999	39,020,757.03	3.04%	40,206,988.00	3.04%	41,429,280.00
6. Capital Outlay	6000-6999	0.00	0.00%	2,779,708.00	0.00%	2,779,708.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	2,203,927.50	0.00%	2,203,928.00	0.00%	2,203,928.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	2,086,902.61	0.00%	2,086,903.00	0.00%	2,086,903.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		192,316,146.91	6.84%	205,473,505.65	2.86%	211,343,651.65
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		13,594,237.97		1,576,327.35		(1,861,008.65)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		19,860,528.85		33,454,766.82		35,031,094.17
2. Ending Fund Balance (Sum lines C and D1)		33,454,766.82		35,031,094.17		33,170,085.52
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	33,454,766.82		35,031,094.17		33,170,085.52
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		33,454,766.82		35,031,094.17		33,170,085.52

REVISED

Description	Object Codes	2018-19 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(Enter reserve projections for subsequent years 1 and 2 in Columns C and E, current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						

F. ASSUMPTIONS
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.

REVISED

Description	Object Codes	2018-19 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	386,678,975.00	1.50%	392,469,312.00	1.35%	397,777,625.00
2. Federal Revenues	8100-8299	41,483,795.65	-10.00%	37,335,966.00	-10.00%	33,602,919.00
3. Other State Revenues	8300-8599	66,754,421.78	-21.42%	52,456,909.00	-3.79%	50,469,167.00
4. Other Local Revenues	8600-8799	71,609,223.40	0.00%	71,609,223.00	0.00%	71,609,223.00
5. Other Financing Sources						
a. Transfers In	8900-8929	564,067.00	0.00%	564,067.00	0.00%	564,067.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		567,090,482.83	-2.23%	554,435,477.00	-0.07%	554,023,000.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				195,773,101.82		184,666,273.32
b. Step & Column Adjustment				1,555,103.00		2,612,289.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(12,661,931.50)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	195,773,101.82	-5.67%	184,666,273.32	1.41%	187,278,562.32
2. Classified Salaries						
a. Base Salaries				92,905,451.90		89,573,544.90
b. Step & Column Adjustment				1,719,717.00		1,743,944.43
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(5,051,624.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	92,905,451.90	-3.59%	89,573,544.90	1.95%	91,317,489.33
3. Employee Benefits	3000-3999	148,087,352.91	7.15%	158,679,138.00	8.58%	172,292,519.00
4. Books and Supplies	4000-4999	19,619,206.89	-1.43%	19,338,673.00	1.63%	19,653,707.00
5. Services and Other Operating Expenditures	5000-5999	78,844,578.31	-1.37%	77,767,237.00	3.04%	80,131,361.00
6. Capital Outlay	6000-6999	47,950.14	5797.08%	2,827,658.00	0.00%	2,827,658.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	8,853,493.00	0.00%	8,853,494.00	0.00%	8,853,494.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,291,684.39)	0.00%	(1,291,684.00)	0.00%	(1,291,684.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,790,000.00	0.00%	1,790,000.00	0.00%	1,790,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		544,629,450.58	-0.45%	542,204,334.22	3.81%	562,853,106.65
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		22,461,032.25		12,231,142.78		(8,830,105.65)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		25,708,250.20		48,169,282.45		60,400,425.23
2. Ending Fund Balance (Sum lines C and D1)		48,169,282.45		60,400,425.23		51,570,319.58
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	150,000.00		150,000.00		150,000.00
b. Restricted	9740	33,454,766.82		35,031,094.17		33,170,085.52
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	350,000.00		350,000.00		350,000.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	14,214,515.63		24,869,331.06		17,900,234.06
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		48,169,282.45		60,400,425.23		51,570,319.58

REVISED

Description	Object Codes	2018-19 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	14,214,515.63		24,869,331.06		17,900,234.06
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		14,214,515.63		24,869,331.06		17,900,234.06
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		2.61%		4.59%		3.18%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00		0.00		0.00
2. District ADA (Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections))						
		35,339.44		34,957.77		34,576.05
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		544,629,450.58		542,204,334.22		562,853,106.65
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		544,629,450.58		542,204,334.22		562,853,106.65
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		2%		2%		2%
e. Reserve Standard - By Percent (Line F3c times F3d)		10,892,589.01		10,844,086.68		11,257,062.13
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		10,892,589.01		10,844,086.68		11,257,062.13
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

REVISED



OAKLAND UNIFIED SCHOOL DISTRICT

Community Schools, Thriving Students

Readopt 2018-19 Budget with Revision of MYP-Unrestricted 2019-20 and 2020-21



Presented to the Board of Education

Vernon Hal, Senior Business Officer

Gloria Gamblin, Interim CFO

September 272017

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Background

- 2018-19 Adopted Budget was approved by the governing board and submitted to ACOE
- Per review of ACOE, the adopted budget requires revision in MYP Unrestricted for fiscal year 2019-20 and 2020-21
- District reallocates the projected \$30.0 million expenditure reduction across the object codes 1000s – 5000s.



MYP Unrestricted

MYP Unrestricted		2017-18 Estimated	2018-2019 Adopted	2019-2020	2019-20 Previous	2019-20 Proposed	2019-2020 Revised	2020-2021 Revised
Object Codes	Actuals	Budget	Previous MYP	Reduction	Reallocation	MYP	MYP	
REVENUE								
LCFF	\$ 364,087,305	\$ 383,400,666	\$ 389,191,003			\$ 389,191,003	\$ 394,499,316	
FEDERAL	\$ 63,500	\$ 5,500	\$ 5,500			\$ 5,500	\$ 5,500	
OTHER STATE	\$ 13,064,667	\$ 20,107,523	\$ 8,142,355			\$ 8,142,355	\$ 8,370,341	
LOCAL	\$ 35,245,081	\$ 33,298,572	\$ 33,298,572			\$ 33,298,572	\$ 33,298,572	
Other Financing Sources	\$ (71,006,060)	\$ (75,632,163)	\$ (83,251,786)			\$ (83,251,786)	\$ (91,633,371)	
TOTAL	\$ 341,454,493	\$ 361,180,098	\$ 347,385,644		\$ -	\$ 347,385,644	\$ 344,540,358	
EXPENDITURES								
CERTIFICATED	1000-1999 \$ 145,302,324	\$ 145,139,650	\$ 146,492,219			\$ 133,830,287	\$ 136,239,232	
CLASSIFIED	2000-2999 \$ 59,268,932	\$ 57,905,137	\$ 59,239,851			\$ 54,188,227	\$ 55,542,932	
BENEFITS	3000-3999 \$ 83,171,572	\$ 94,878,983	\$ 105,741,835			\$ 97,067,416	\$ 106,940,560	
Sub total	\$ 287,742,827	\$ 297,923,769	\$ 311,473,904			\$ 285,085,930	\$ 298,722,724	
Books & Supplies	4000-4999 \$ 7,418,321	\$ 9,456,785	\$ (20,886,469)	\$ (30,269,987)	\$ 29,862,190	\$ 8,975,721	\$ 8,975,721	
Contracts and Services	5000-5999 \$ 40,670,221	\$ 39,823,821	\$ 41,034,465		\$ (3,474,216)	\$ 37,560,249	\$ 38,702,081	
Capital Outlays	6000-6999 \$ 82,717	\$ 47,950	\$ 47,950			\$ 47,950	\$ 47,950	
Other Outgoing	7000-7499 \$ 518,871	\$ 3,270,979	\$ 3,270,979			\$ 3,270,979	\$ 3,270,979	
Other Financing Uses	7600-7699 \$ 2,593,888	\$ 1,790,000	\$ 1,790,000		\$ 0	\$ 1,790,000	\$ 1,790,000	
TOTAL	\$ 339,026,845	\$ 352,313,303	\$ 336,730,829		\$ (0)	\$ 336,730,829	\$ 351,509,455	
NET INCREASE (DECREASE)	\$ 2,427,648	\$ 8,866,794	\$ 10,654,815		\$ 0	\$ 10,654,815	\$ (6,969,097)	
FUND BALANCE								
Beginning Balance	\$ 3,420,073	\$ 5,847,721	\$ 14,714,516			\$ 14,714,516	\$ 25,369,331	
Ending Fund Balance	\$ 5,847,721	\$ 14,714,516	\$ 25,369,331		\$ 0	\$ 25,369,331	\$ 18,400,234	
Component of EFB								
Non-Spendable	\$ 150,000	\$ 150,000	\$ 150,000			\$ 150,000	\$ 150,000	
Restricted	\$ -	\$ -	\$ -			\$ -	\$ -	
Committed	\$ -	\$ 350,000	\$ 350,000			\$ 350,000	\$ 350,000	
Unappropriated								
Reserve for Economic Uncertainty	\$ 5,697,721	\$ 14,214,516	\$ 24,869,331			\$ 24,869,331	\$ 17,900,234	
	\$ 5,847,721	\$ 14,714,516	\$ 25,369,331		\$ -	\$ 25,369,331	\$ 18,400,234	



MYP Restricted

MYP RESTRICTED

Object Codes	2017-18 Estimated	2018-2019 Adopted	2019-2020	2019-20 Projected	2019-2020 Revised	2020-2021 Revised
	Actuals	Budget	Previous MYP	Reduction	MYP	MYP
REVENUE						
LCFF	\$ 2,890,934	\$ 3,278,309	\$ 3,278,309		\$ 3,278,309	\$ 3,278,309
FEDERAL	\$ 50,807,892	\$ 41,478,296	\$ 37,330,466		\$ 37,330,466	\$ 33,597,419
OTHER STATE	\$ 53,696,489	\$ 46,646,898	\$ 44,314,554		\$ 44,314,554	\$ 42,098,826
LOCAL	\$ 46,404,262	\$ 38,310,651	\$ 38,310,651		\$ 38,310,651	\$ 38,310,651
Other Financing Sources	\$ 71,006,060	\$ 76,196,230	\$ 83,815,853		\$ 83,815,853	\$ 92,197,438
TOTAL	\$ 224,805,637	\$ 205,910,385	\$ 207,049,833	\$ -	\$ 207,049,833	\$ 209,482,643
EXPENDITURES						
CERTIFICATED	1000-1999 \$ 56,708,532	\$ 50,633,452	\$ 50,835,986	\$0	\$ 50,835,986	\$ 51,039,330
CLASSIFIED	2000-2999 \$ 38,082,942	\$ 35,000,315	\$ 35,385,318	\$0	\$ 35,385,318	\$ 35,774,557
BENEFITS	3000-3999 \$ 52,711,002	\$ 53,208,370	\$ 61,611,722	\$0	\$ 61,611,722	\$ 65,351,959
Sub total	\$ 147,502,477	\$ 138,842,138	147,833,027	0	147,833,027	\$ 152,165,847
Books & Supplies	4000-4999 \$ 18,180,654	\$ 10,162,422	\$ 10,362,952	\$0	\$ 10,362,952	\$ 10,677,986
Contracts and Services	5000-5999 \$ 48,674,174	\$ 39,020,757	\$ 40,206,988	\$0	\$ 40,206,988	\$ 41,429,280
Capital Outlays	6000-6999 \$ 8,013,751	\$ -	\$ 2,779,708	\$	\$ 2,779,708	\$ 2,779,708
Other Outgoing	7000-7499 \$ 6,262,350	\$ 4,290,830	\$ 4,290,831	\$	\$ 4,290,831	\$ 4,290,831
Other Financing Uses	7600-7699 \$ -	\$ -	\$ -	\$0	\$ -	\$ -
TOTAL	\$ 228,633,404	\$ 192,316,147	\$ 205,473,506	\$ -	\$ 205,473,506	\$ 211,343,652
NET INCREASE (DECREASE)	\$ (3,827,768)	\$ 13,594,238	\$ 1,576,327	\$ -	\$ 1,576,327	\$ (1,861,009)
FUND BALANCE						
Beginning Balance	\$ 23,688,296	\$ 19,860,529	\$ 33,454,767	\$	\$ 33,454,767	\$ 35,031,094
Ending Fund Balance	\$ 19,860,529	\$ 33,454,767	\$ 35,031,094	\$ -	\$ 35,031,094	\$ 33,170,086
Component of EFB						
Non-Spendable	\$ -	\$ -	\$ -	\$	\$ -	\$ -
Restricted	\$ 19,860,529	\$ 33,454,767	\$ 35,031,094	\$	\$ 35,031,094	\$ 33,170,086
Committed	\$ -	\$ -	\$ -	\$	\$ -	\$ -
Unappropriated						
Reserve for Economic Uncertainty	\$ (0)	\$ (0)	\$ 0	\$	\$ 0	\$ (0)
	\$ 19,860,529	\$ 33,454,767	\$ 35,031,094	\$ -	\$ 35,031,094	\$ 33,170,086



MYP Combined

MYP COMBINED

		2017-18 Estimated	2018-2019 Adopted	2019-2020	2019-20 Proposed	2019-2020 Revised	2020-2021 Revised
Object Codes		Actuals	Budget	Previous MYP	Reallocation	MYP	MYP
REVENUE							
	LCFF	\$ 366,978,239	\$ 386,678,975	\$ 392,469,312		\$ 392,469,312	\$ 397,777,625
	FEDERAL	\$ 50,871,392	\$ 41,483,796	\$ 37,335,966		\$ 37,335,966	\$ 33,602,919
	OTHER STATE	\$ 66,761,156	\$ 66,754,422	\$ 52,456,909		\$ 52,456,909	\$ 50,469,167
	LOCAL	\$ 81,649,343	\$ 71,609,223	\$ 71,609,223		\$ 71,609,223	\$ 71,609,223
	Other Financing Sources	\$ -	\$ 564,067	\$ 564,067		\$ 564,067	\$ 564,067
	TOTAL	\$ 566,260,130	\$ 567,090,483	\$ 554,435,477	\$ -	\$ 554,435,477	\$ 554,023,001
EXPENDITURES							
	CERTIFICATED	1000-1999 \$ 202,010,856	\$ 195,773,102	\$ 197,328,205	(\$12,661,932)	\$ 184,666,273	\$ 187,278,562
	CLASSIFIED	2000-2999 \$ 97,351,874	\$ 92,905,452	\$ 94,625,169	(\$5,051,624)	\$ 89,573,545	\$ 91,317,489
	BENEFITS	3000-3999 \$ 135,882,574	\$ 148,087,353	\$ 167,353,557	(\$8,674,419)	\$ 158,679,138	\$ 172,292,519
	Sub total	\$ 435,245,304	\$ 436,765,907	459,306,931	(26,387,974)	432,918,956	\$ 450,888,571
	Books & Supplies	4000-4999 \$ 25,598,975	\$ 19,619,207	\$ (10,523,517)	\$29,862,190	\$ 19,338,673	\$ 19,653,707
	Contracts and Services	5000-5999 \$ 89,344,394	\$ 78,844,578	\$ 81,241,453	(\$3,474,216)	\$ 77,767,237	\$ 80,131,361
	Capital Outlays	6000-6999 \$ 8,096,467	\$ 47,950	\$ 2,827,658	\$0	\$ 2,827,658	\$ 2,827,658
	Other Outgoing	7000-7499 \$ 6,781,221	\$ 7,561,809	\$ 7,561,810	\$0	\$ 7,561,810	\$ 7,561,810
	Other Financing Uses	7600-7699 \$ 2,593,888	\$ 1,790,000	\$ 1,790,000	\$0	\$ 1,790,000	\$ 1,790,000
	TOTAL	\$ 567,660,249	\$ 544,629,450	\$ 542,204,335	\$ (0)	\$ 542,204,334	\$ 562,853,107
	NET INCREASE (DECREASE)	\$ (1,400,119)	\$ 22,461,032	\$ 12,231,142	\$ 0	\$ 12,231,143	\$ (8,830,106)
FUND BALANCE							
	Beginning Balance	\$ 27,108,369	\$ 25,708,250	\$ 48,169,283		\$ 48,169,283	\$ 60,400,425
	Ending Fund Balance	\$ 25,708,250	\$ 48,169,283	\$ 60,400,425	\$ 0	\$ 60,400,425	\$ 51,570,320
Component of EFB							
	Non-Spendable	\$ 150,000	\$ 150,000	\$ 150,000		\$ 150,000	\$ 150,000
	Restricted	\$ 19,860,529	\$ 33,454,767	\$ 35,031,094		\$ 35,031,094	\$ 33,170,086
	Committed	\$ -	\$ 350,000	\$ 350,000		\$ 350,000	\$ 350,000
	Unappropriated	\$ -	\$ -	\$ -		\$ -	\$ -
	Reserve for Economic Uncertainty	\$ 5,697,721	\$ 14,214,516	\$ 24,869,331		\$ 24,869,331	\$ 17,900,234
	TOTAL	\$ 25,708,250	\$ 48,169,283	\$ 60,400,425	\$ -	\$ 60,400,425	\$ 51,570,320
	REU Rate	1.00%	2.61%	4.59%	0.00%	4.59%	3.18%

Recommendation

Approval of the revisions to the Multiyear Projection (MYP) Unrestricted reallocation of the expenditure reductions for fiscal year 2019-20 and 2020-21.

EXHIBIT "B"

**OAKLAND UNIFIED SCHOOL DISTRICT
GOVERNING BOARD
RESOLUTION 1819-0041**

**CONFIRMING OAKLAND UNIFIED SCHOOL DISTRICT'S
COMMITMENT TO FISCAL SOLVENCY**

WHEREAS, the Governing Board recognizes that the district is highly dependent on revenue from the State of California and that revenue source is dependent on the on-going stability of the California State economy;

WHEREAS, the Governing Board recognizes that the Governor's 2018/2019 Budget proposal projects out year increases tied to cost of living adjustments only, and that these budget components have a direct impact on the District's multiyear projections;

WHEREAS, the Governing Board further recognizes the impact of declining enrollment and increasing STRS/PERS pension costs on the District's budget;

WHEREAS, The Education Code specifies that on or before July 1 of each year each school district shall adopt a budget;

WHEREAS, Education Code section 42127(c) provides, in relevant part, that the County Superintendent of Schools shall:

"Determine whether the adopted budget will allow the school district to meet its financial obligations during the fiscal year and is consistent with a financial plan that will enable the school district to satisfy its multiyear financial commitments . . . [and] shall either conditionally approve or disapprove a budget that does not provide adequate assurance that the school district will meet its current and future obligations and resolve any problems identified in studies, reports, evaluations, or audits described in this paragraph."

WHEREAS, based on the District projections of revenue and expenditures and the District's current fiscal challenges, it is projected that the District will not meet its required minimum reserves in the 2019-2020 and 2020-21 fiscal years, and the District will have a negative ending fund balance (currently estimated at approximately -20,300,000 and -\$59,000,000 respectively);

WHEREAS, the Governing Board desires to minimize the impact on the level of service and quality of staff and education programs for District students;

WHEREAS, the Governing Board recognizes that the District's health and welfare benefits package is a significant factor in the District's ability to recruit and retain highly qualified teachers and staff, and the Governing Board is committed to minimizing the impact on the level of such benefits within the District's fiscal constraints and without major disruption to plan benefits;

WHEREAS, the Governing Board desires to avoid draconian budget reduction measures beginning in the 2019-2020 fiscal year;

Passed by the following vote:

PREFERENTIAL AYE: None

PREFERENTIAL NAYS: None

PREFERENTIAL ABSTENTION: None

PREFERENTIAL RECUSE None:

PREFERENTIAL ABSENCE: Josue Chavez (Student Director), Yota Omosowho (Student Director)

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

NOES: None

ABSTAINED: None

RECUSED: None

ABSENT: Roseann Torres

CERTIFICATION

We 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 the Oakland Unified School District held on August 8, 2018.



Aimee Eng
President, Governing Board



Kyla Johnson Trammell
Secretary, Governing Board

Legislative File No. 18-1723
Introduction Date: 8/8/18
Enactment No. 18-1266
Enactment Date 8/8/18
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