



2012-13 ADOPTED BUDGET

Wednesday, June 27, 2012

DRAFT

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Life Academy

EXECUTIVE SUMMARY

- The District budget is based on the legislatively approved 2012-13 State Budget which recommended flat funding for K-12 education if the taxes pass. Although we assume flat State funding for 2012-13, we have followed the Board's direction and allocated additional funds to school site budgets.
- On June 15, the Legislature approved the 2012-13 State Budget. Because of the dependence on the results of the Governor's tax initiatives on the November ballot, we are anticipating further revisions to the budget later this year.
- If the Governor's tax initiatives do not pass, the impact to our budget is estimated to be \$441/ADA, or \$13.5 M (net). This amount is reserved in the Unrestricted General Fund's Fund Balance to absorb this reduction, however; significant cuts will need to be made in Fiscal Year 2013-14.
- Because over 85% of the District's Unrestricted General Fund revenues come from the State, the proposed budget adoption is based on our best thinking and planning for several scenarios.
- Some adjustments from current year include:
 - School closures, consolidations and grade expansions
 - Charter conversions
 - \$14M more unrestricted allocations to remaining schools (after charter conversions, closed and consolidated schools)
 - Additional investment in safety (10 additional Security School Officers (SSOs) and resources allocated centrally for camera maintenance
 - Additional centrally funded custodial resources for schools with added health clinics
 - Teacher Special Assignment (TSA) strategy at 3 high schools



Dewey Academy

OUSD BUDGET OVERVIEW

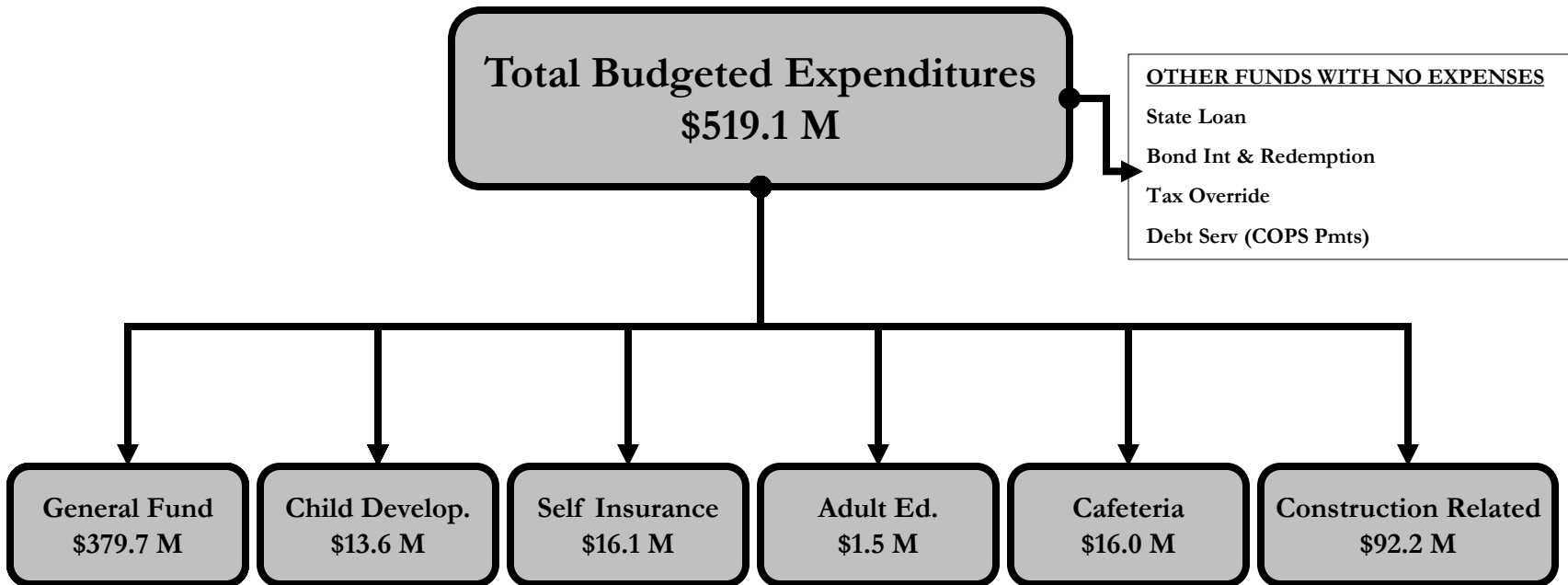


Skyline High School

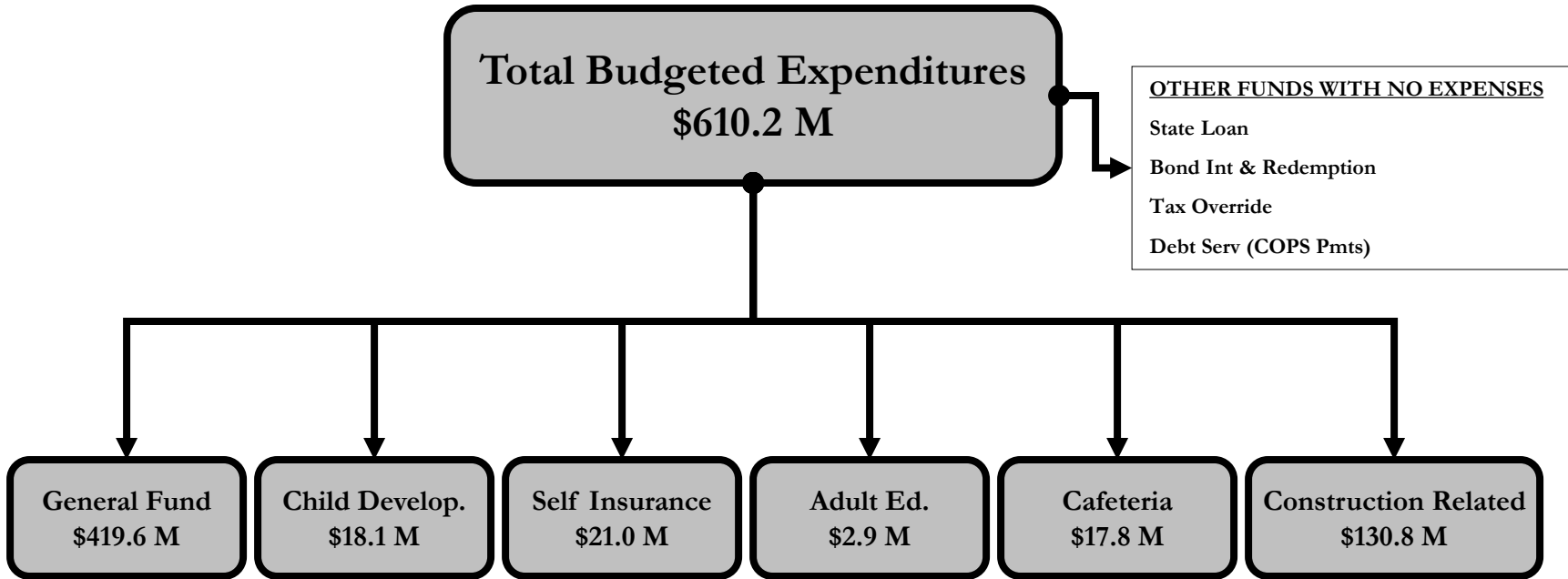
OUSD BUDGET OVERVIEW

TOTAL OVERALL BUDGET

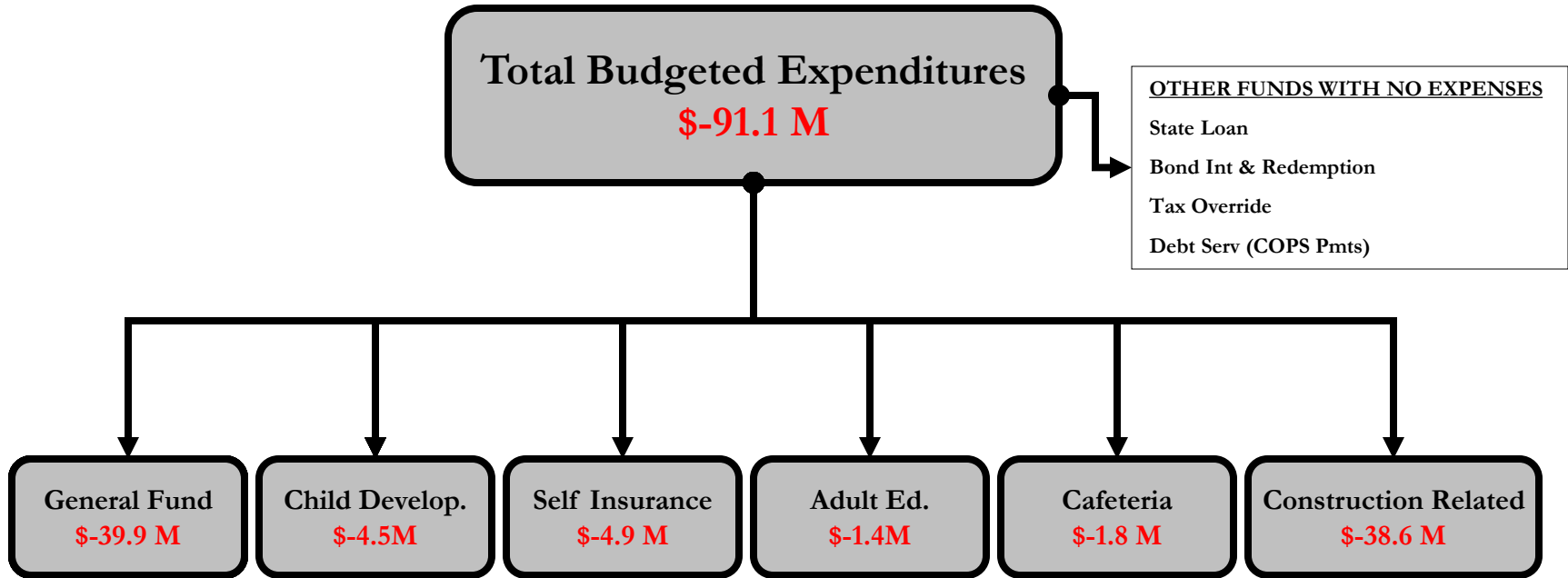
Total Overall Budget 2012-2013



Total Overall Budget 2011-2012 Based on 3rd Interim



Total Overall Budget Difference Between 11-12 & 12-13





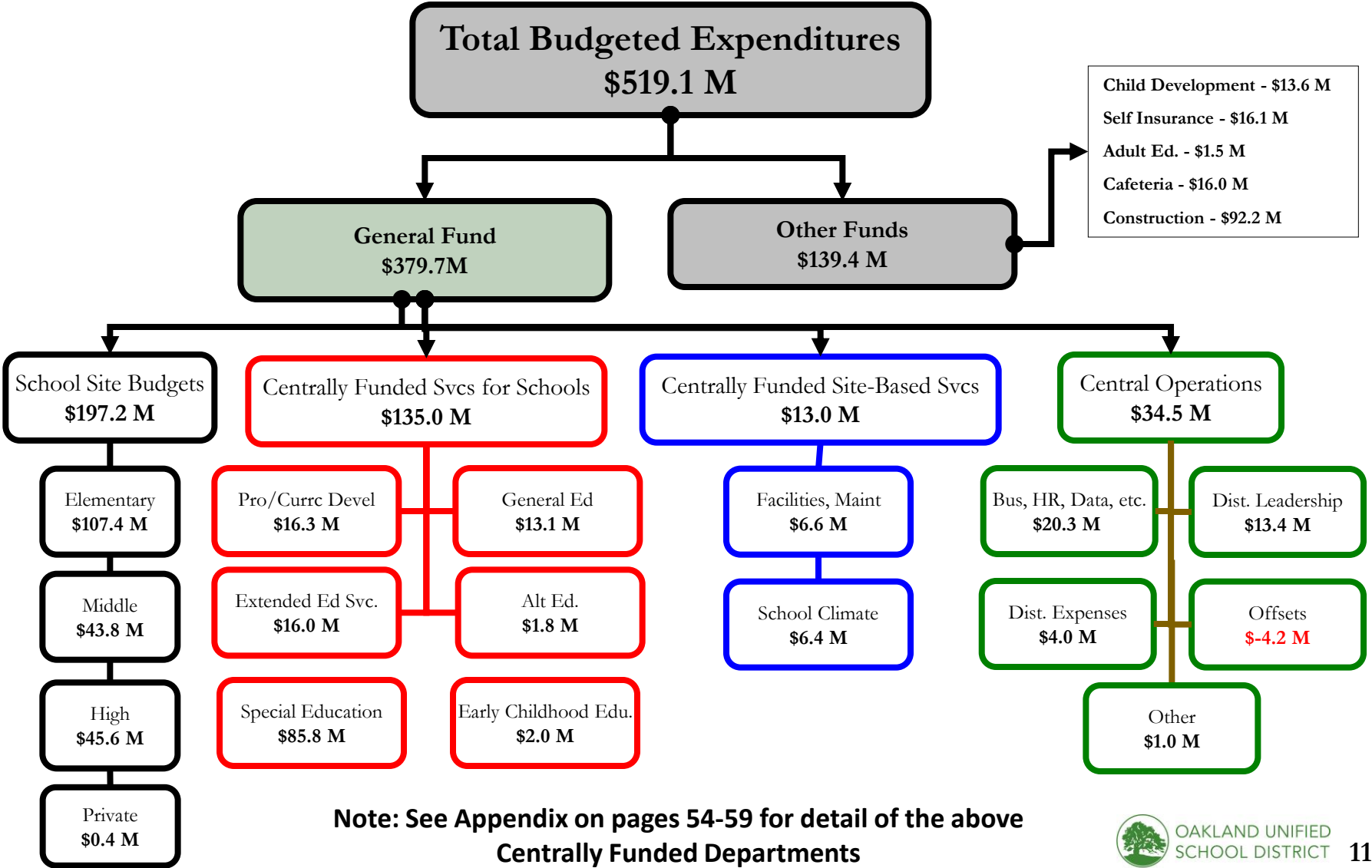
Castlemont High School

OUSD BUDGET OVERVIEW

TOTAL GENERAL FUND BUDGET

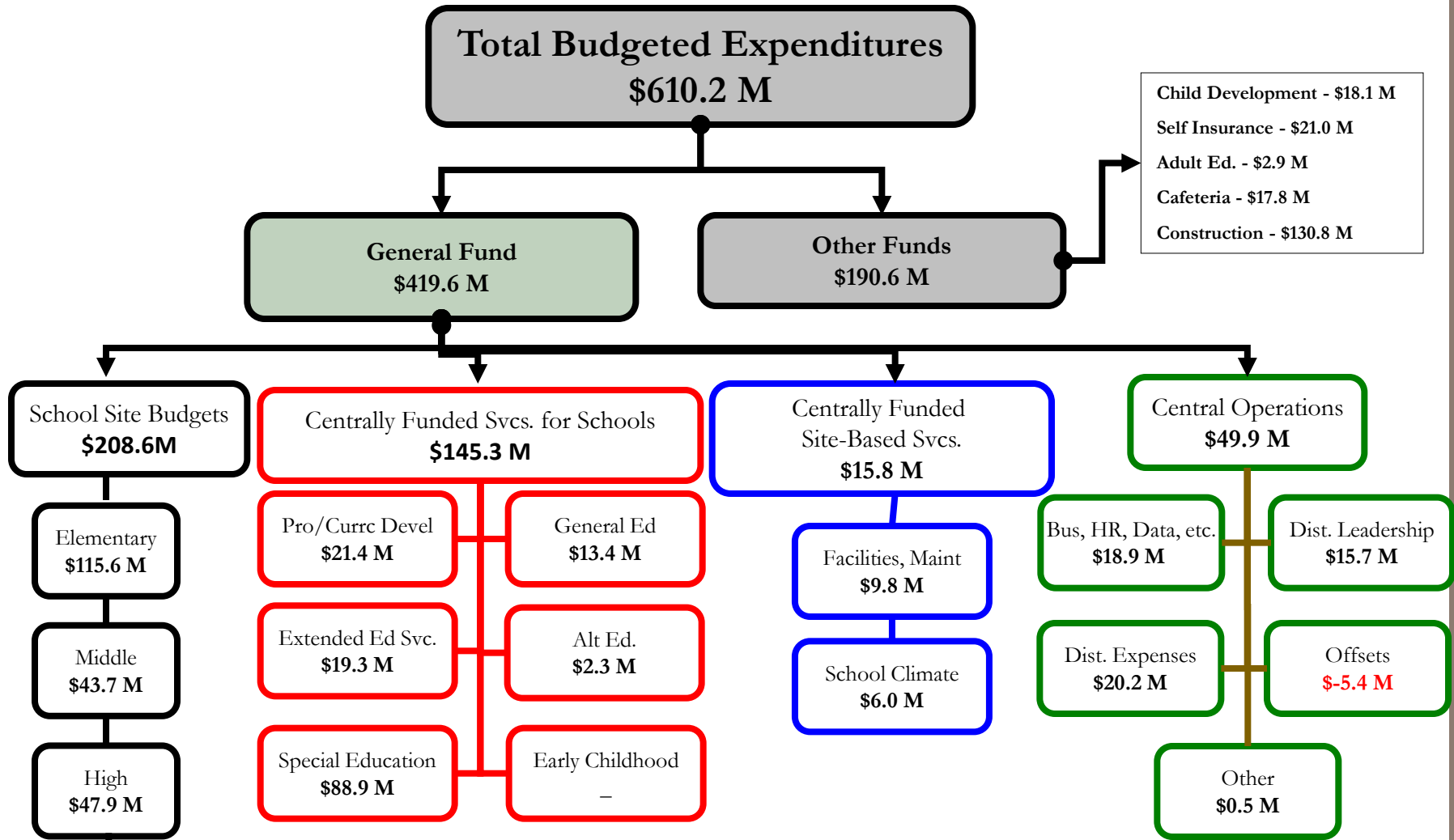


Total General Fund Budget 2012-2013



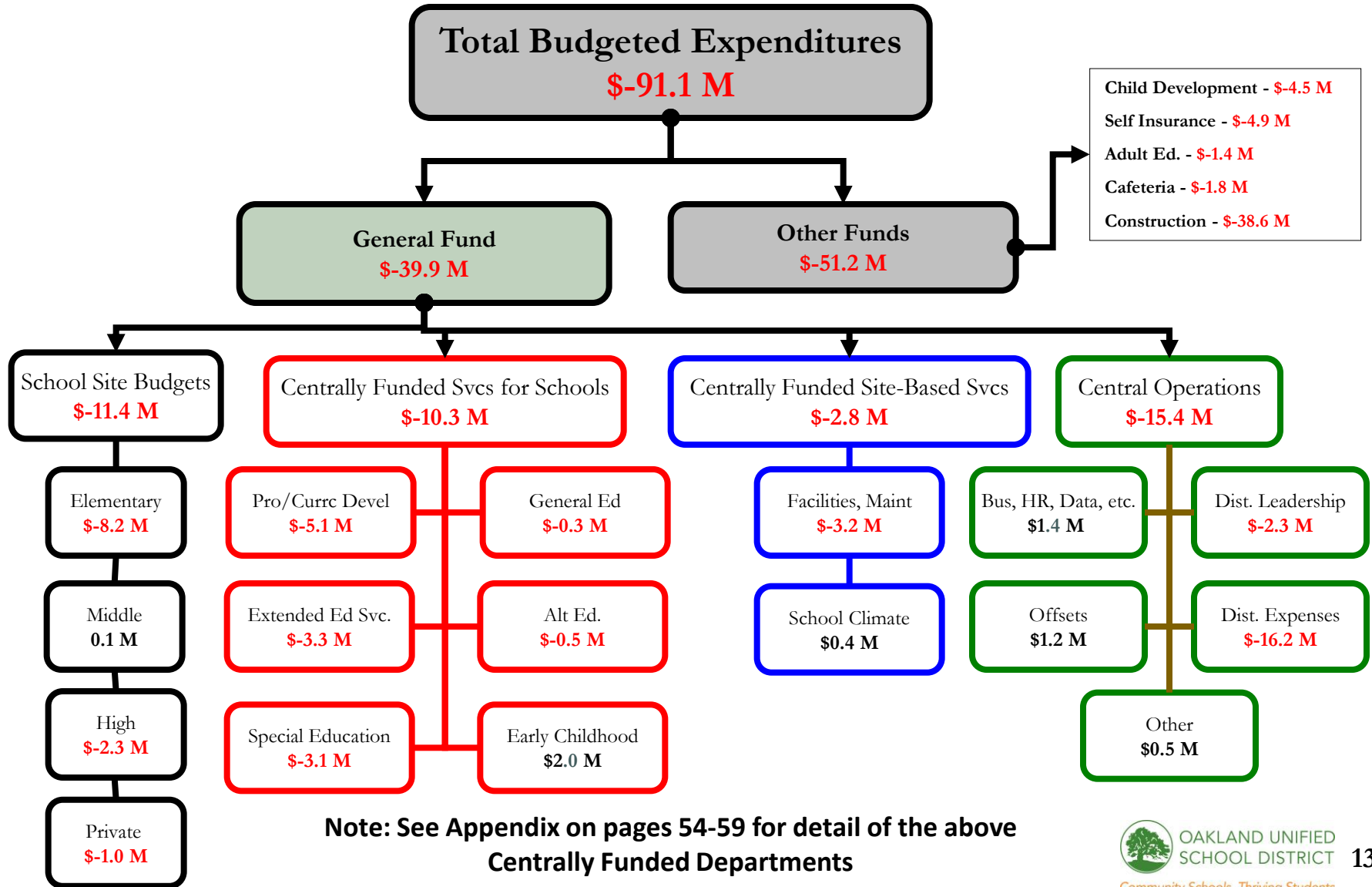
Note: See Appendix on pages 54-59 for detail of the above Centrally Funded Departments

Total General Fund Budget 2011-2012 Based on 3rd Interim



Note: See Appendix on pages 54-59 for detail of the above Centrally Funded Departments

Total General Fund Budget Difference Between 11-12 & 12-13



Note: See Appendix on pages 54-59 for detail of the above Centrally Funded Departments



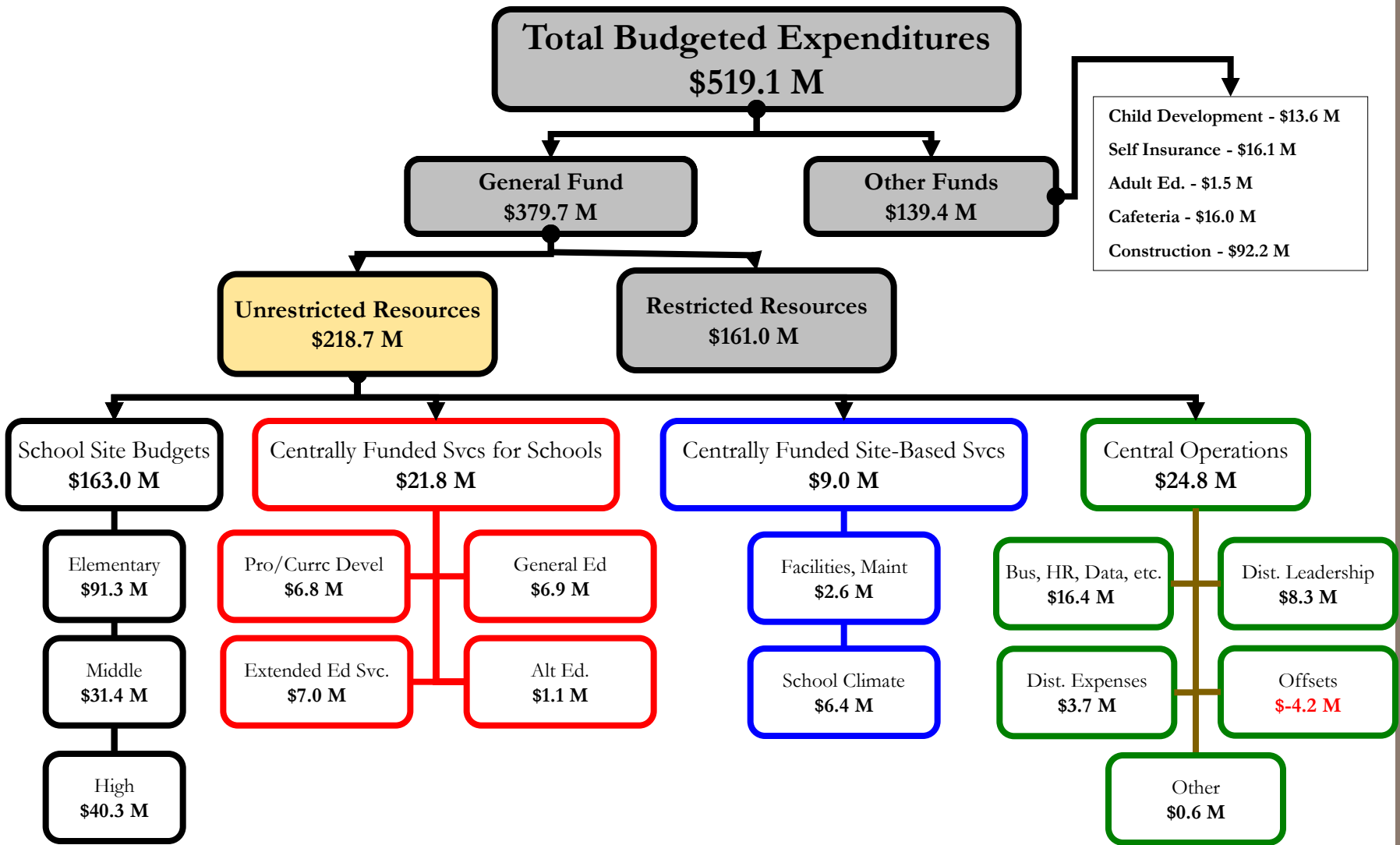
Oakland High School

OUSD BUDGET OVERVIEW

UNRESTRICTED GENERAL FUND BUDGET

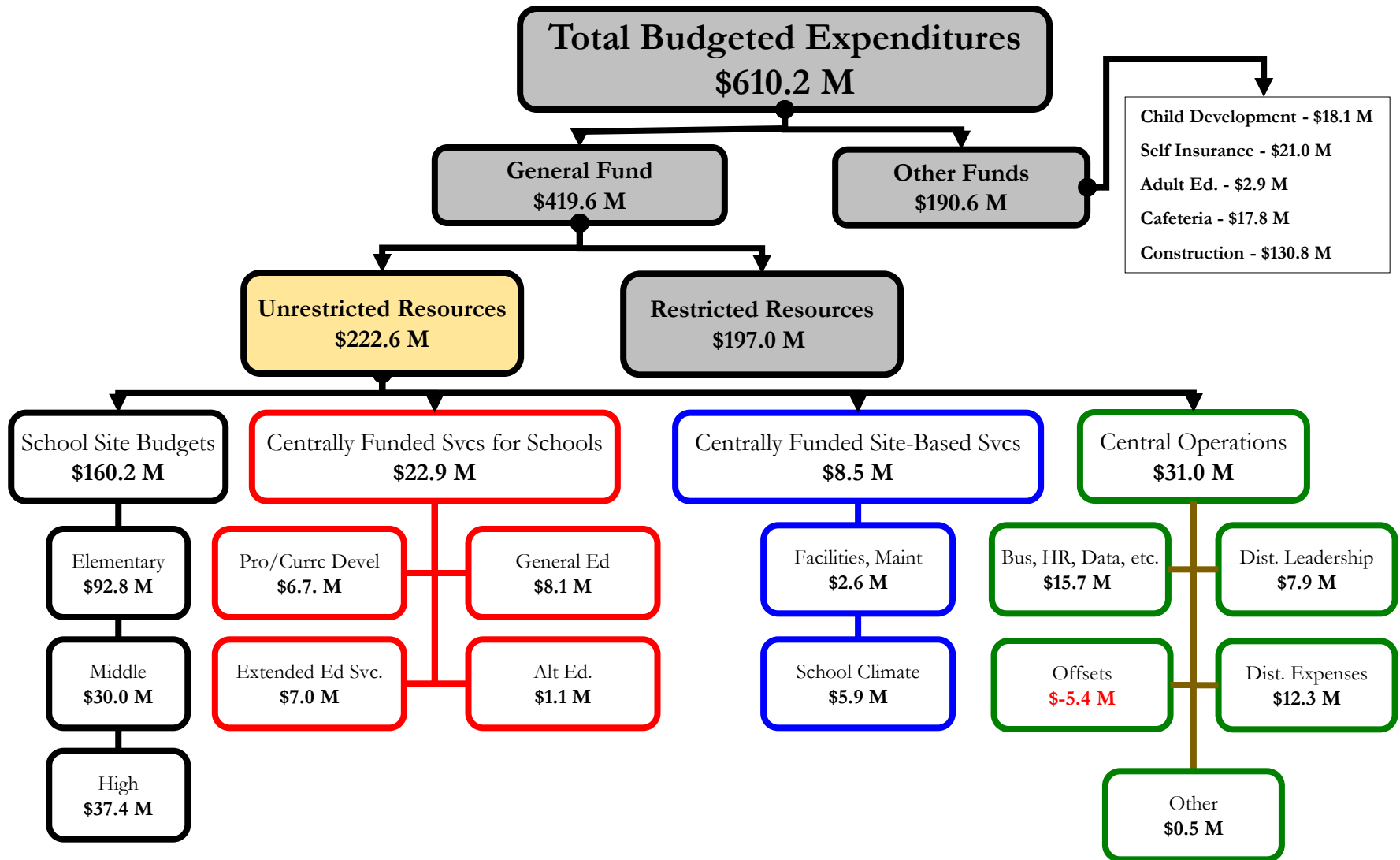


Unrestricted General Fund 2012-2013



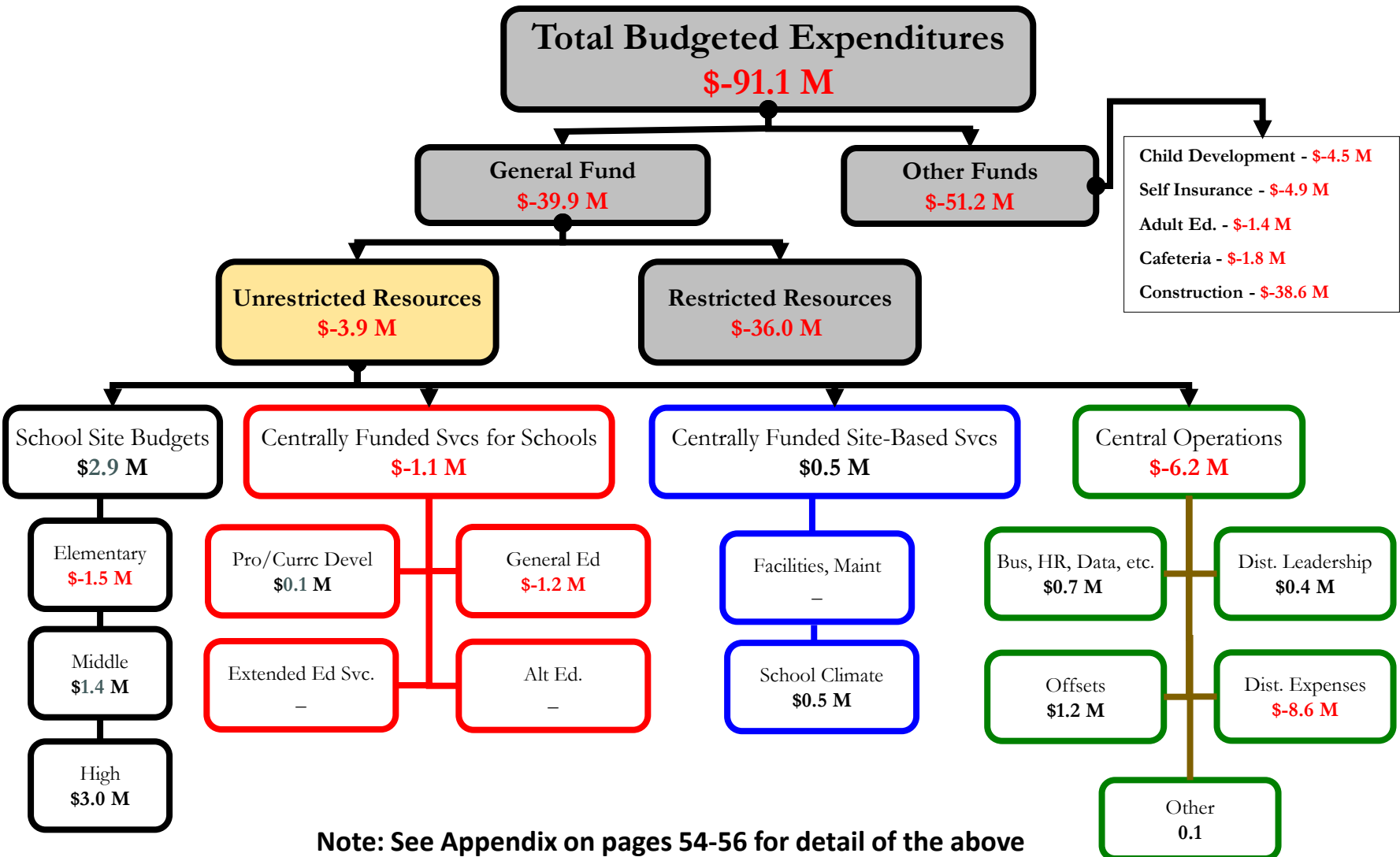
Note: See Appendix on pages 54-56 for detail of the above Centrally Funded Departments

Unrestricted General Fund 2011-2012 Based on 3rd Interim



Note: See Appendix on pages 54-56 for detail of the above Centrally Funded Departments

Unrestricted General Fund Difference Between 11-12 & 12-13



Note: See Appendix on pages 54-56 for detail of the above Centrally Funded Departments

Unrestricted General Fund – Comparison to 3rd Interim

Unrestricted General Fund		2012-13 Bgt Dev	2011-12 3rd Interim	Diff	
Revenue Limit (\$ for Student Attendance)		\$ 180,508,004	\$ 182,579,657	\$ (2,071,653)	1
Other Revenue		86,653,297	90,116,320	(3,463,023)	2
Transfer-In & Sources		1,327,502	5,387,268	(4,059,766)	3
Total Revenues & Sources	a	268,488,804	278,083,246	(9,594,442)	
Salaries,Supplies,Services & Equipment		222,894,637	228,019,839	(5,125,202)	4
Other Outgo (Pass Throughs / Debt Service)		10,202,725	10,307,998	(105,273)	5
Indirect Cost (Expense Offset)		(3,756,723)	(4,986,333)	1,229,610	6
Contributions & Transfers Out		34,750,047	40,045,818	(5,295,771)	7
Total Expenses & Uses	b	264,090,686	273,387,322	(9,296,636)	
Change in Fund Balance	a-b=c	4,398,117	4,695,924	(297,806)	
Beginning Fund Balance	d	33,658,584	27,771,316	5,887,269	
Adjustments		-	1,191,345	(1,191,345)	8
Adjusted Beginning Balance		33,658,584	28,962,661	4,695,924	
Ending Fund Balance	c+d=e	\$ 38,056,702	\$ 33,658,584	\$ 4,398,117	
See explanations on next page					

Explanation of Fluctuations - Revenues & Sources

1	Revenue Limit - Decrease from 3rd Interim 2011-12		
	Increase of \$56 / ADA over 3rd Interim (Govenor's May Revise)	\$	1,982,189
	Other -Net		(23,593)
	Reduction of 781 ADA related to Charter Conversions		(4,030,249)
	Total Revenue Limit Decrease from 3rd Interim 2011-12		(2,071,653)
2	Other Revenue - Decrease from 3rd Interim 2011-12		
	Increase in Charter Fees - Mainly Fees for Charter Conversions	\$	1,286,735
	Increase of Lease Income		500,000
	Increase of Charter Pass Through		434,337
	Other -Net		(24,750)
	Decrease of Lottery Revenue - Charter Conversions		(106,081)
	Decrease of Advance Path Income - 2011-12 was last year of the program		(357,084)
	Decrease of K-3 Class Size Reduction - Charter Conversions		(366,973)
	Decrease of Transfer from ROP - One Time		(528,241)
	Decrease Mandated Cost (Recorded based on actual cash received)		(570,332)
	Reclass of Erate Reimbursement to Expenditure offset		(3,730,634)
	Total Other Revenue Decrease from 3rd Interim 2011-12		(3,463,023)
3	Transfer-In & Sources - Decrease from 3rd Interim 2011-12		
	Increase in Transfer In from Self Insurance to Cover Property & Liability Claims	\$	12,095
	Decrease of Special Reserve Fund Transfer (State Loan) - Final transfer, amt remaining less than prior transfer amts		(1,501,468)
	Decrease of Adult Ed Flex - Amt was one-time in 2011-12 used to partially pay for the early retirement program approved in 2010-11		(2,570,393)
	Transfers In & Sources Decrease from 3rd Interim 2011-12		(4,059,766)
	TOTAL REVENUES & SOURCES DECREASE FROM 3RD INTERIM 2011-12		(9,594,442)



Explanation of Fluctuations - Expenses & Uses

4	Salaries,Supplies,Services & Equipment		
	K-12 School site budget Increase from 3rd Interim 2011-12		
	Eliminate bgts for the Closed Schools (5 Elementary)		\$ (5,764,930)
	Eliminate bgts for the Consolidated Schools (6 Secondary)		(1,970,202)
	Eliminate Charter conversion budgets (Learning W/Out Limits and Ascend)		(3,516,944)
	Additional Allocations to Remaining Elementary Schools		7,734,179
	Additional Allocations to Remaining Secondary Schools		6,334,595
	Total K-12 School site budget Increase from 3rd Interim 2011-12		2,816,698
	Central site Increase from 3rd Interim 2011-12		
	Human Resources - Additional Measure G / Teacher Retention Allocated from Districtwide Site 999		\$ 643,901
	Police Services - 10 Additional School Security Officers (SSO's)		500,000
	Communications		235,350
	Procurement - Additional cost of gas and .5 FTE increase in Procurement Officer (Previously split with OAL Commissioner)		123,000
	Other - net		339,123
	Total Central site increase from 3rd Interim 2011-12		1,841,374
	District Wide Budget decrease from 3rd Interim 2011-12 (Sites 998 & 999)		
	Mainly EL Stipends previously bgted erroneously with restr \$\$\$ (\$258K); Custodial for Health Ctrs (\$238K) - 998		\$ 632,834
	TSA Strategy - 998		600,000
	Increase in Measure G - Primarily Art (Amount allocated to sites during the year. Initially to be bgted in site 998)		421,443
	Increase in Tech Licences - 999		150,000
	Other - net		19,904
	Decrease in Contingency for sites - 998		(228,854)
	Eliminate One-time costs to support enrollment overages at certain high schools - 998		(327,041)
	Eliminate Advance Path Exps - 2011-12 was last year of the program - 998		(399,948)
	Decrease Primarily Related to Prep for Secondary Teachers in General Ed with Spec Ed Students - 998		(720,056)
	Decrease Measure G / Teacher Retention - allocated to HR & Curric Depts - 999		(320,153)
	Increase is primarily Contingency Districtwide - 999		(1,287,402)
	Eliminate One-time costs to support certain schools - 998		(1,248,000)
	Eliminate Early Retirement Payment - One time Approved in 2010-11 Paid 2011-12 - 999		(3,345,367)
	Reclass of Erate Reimbursement to Expenditure offset - (See Change in "Other Revenues")		(3,730,634)
	Total District Wide Budget decrease from 3rd Interim 2011-12 (Sites 998 & 999)		(9,783,274)
	Total Salaries,Supplies,Services & Equipment Decrease From 3rd Interim 2011-12		(5,125,202)

Explanation of Fluctuations - Expenses & Uses

5	Other Outgo (Pass Throughs / Debt Service):	
	Adjustment to Charter transfers	\$ (105,273)
	Total Other Outgo (Pass Throughs / Debt Service) Increase from 3rd Interim 2011-12	(105,273)
6	Indirect Cost (Expense Offset):	
	Interpgrm Indirect is lower (Based on Adopted bgt for 2011-12)	\$ 1,081,769
	Interfund Indirect is lower (Based on Adopted bgt for 2011-12)	147,841
	Total Indirect Cost Increase (Exps Offset) From 3rd Interim 2011-12	1,229,610
7	Contributions & Transfers Out:	
	Decrease Primarily in RRMA & Spec Ed Transportation Contributions	\$ (4,973,355)
	Decrease of Adult Ed Flex Transfer to Adult Ed Fund (Fund 11)	(322,416)
	Total Contributions & Transfers Out Increase From 3rd Interim 2011-12	(5,295,771)
	TOTAL EXPENSES & USES Decrease from 3rd Interim 2011-12	(9,296,636)

Explanation of Fluctuations - Beginning Fund Balance

8	Beginning Fund Balance	
	Prior Yr adj to the fund balance related to reconciling Payroll Liability accounts from July 2008 to June 2011	\$ (1,191,345)
	Total Beginning Fund Balance Decrease From 3rd Interim 2011-12	(1,191,345)

Unrestricted General Fund – Ending Fund Balance

Unrestricted General Fund	2012-13 Bgt Dev	2011-12 3rd Interim	Diff
Ending Fund Balance	\$ 38,056,702	\$ 33,658,584	\$ 4,398,117
Components of the Ending Fund Balance:			
Reserve for Economic Uncertainty	\$ 11,889,837	\$ 13,137,601	\$ (1,247,764)
Revolving Cash	150,000	150,000	-
Audit Findings & One-time Items	8,307,000	7,500,000	807,000
Designated \$441/ADA (Mid-Year Cut if State Taxes Incr Fails)	13,542,053	-	13,542,053
Designated for Early Retirement Pgm Approved 2011-12	1,500,000	-	1,500,000
Designated for Cash Deferred Pmts from the State	2,667,811	12,870,983	(10,203,172)
Total Ending Fund Balance	\$ 38,056,702	\$ 33,658,584	\$ 4,398,117
<p>Reserve for Econ Uncertainty is the 2% minimum required for OUSD per State Dept. of Ed. Board policy requires 3% thus the reserve for Economic Uncertainty is 3%. The additional 1% is \$3,963,279</p>			

Structural Deficit for Unrestricted General Fund - Budget Adoption 2012-13 vs. 3rd Interim 2011-12

Structural Deficit for Unrestricted General Fund - Bgt Adoption 2012-13 vs. 3rd Interim 2011-12				
		Bgt 2012-13	3rd Interim	Difference
Excess of revenues over expenses	A	\$ 4,398,117	\$ 4,695,924	\$ (297,806)
Less One-Time Unrestricted General Fund Revenues & Expenses:				
1 Transfer In from Adult Ed to Pay for Early Retirement Program		-	(2,570,393)	2,570,393
2 Payment of Early Retirement Program		-	3,345,367	(3,345,367)
3 State Loan to pay Debt Service for State Loan		(593,435)	(2,094,903)	1,501,468
4 One-time transfer from R.O.P.		-	(528,241)	528,241
5 One-time costs to support enrollment overages at high schools		-	327,041	(327,041)
6 One-time costs to support certain struggling schools		-	1,248,000	(1,248,000)
7 Mandated Costs (Recorded on cash basis- only when received)		-	(570,332)	570,332
8 Decrease in RRMA (Buildings & Grounds) Contribution. Costs reallocated to Fund 40.		(4,000,001)	(1,290,001)	(2,710,000)
9 TSA Strategy (Three year strategy)		600,000		600,000
10 Write-offs		260,390	800,000	(539,610)
One-Time Unrestricted General Fund Revenues /Expenses	B	(3,733,046)	(1,333,462)	(2,399,584)
Structural (Deficit) / Surplus After Deducted One-Time Items	A+B=C	\$ 665,071	\$ 3,362,462	\$ (2,697,390)
Less Non-Reoccurring Unrestricted General Fund Revenue Sources(Tier 3 flex & Related):				
1 Adult Ed (Tier 3 Flex) Revenues		(11,824,699)	(11,824,699)	-
2 Expenses Related to Adult Ed(Tier 3 Flex) Revenues		2,900,000	3,000,000	(100,000)
3 Transfer Out to Adult Ed Fund (Fund 11)		1,000,000	1,322,416	(322,416)
4 Deferred Maintenance (Tier 3 Flex) Revenues		(1,552,828)	(1,552,828)	-
5 Reduction to RRMA Facilities Contribution		(1,462,645)	(1,462,645)	-
Non-Reoccurring Unrestricted General Fund Revenue Sources	D	(10,940,172)	(10,517,756)	(422,416)
Structural (Deficit)/Surplus ONLY If Tier 3 Flex is Eliminated	D+C=E	(10,275,101)	(7,155,295)	(3,119,806)



James Madison Middle School

SPECIAL EDUCATION PROGRAMS

Special Education Expenses & Contributions

Special Education Expenses (in 000's)				
		2011-12	2012-13	Diff
Special Ed Program	\$	77,250	\$ 75,500	\$ (1,750)
Transportation (Primarily Spec Ed)	\$	12,841	\$ 10,725	\$ (2,116)
Total Spec Ed Exps		\$ 90,091	\$ 86,225	\$ (3,866)
General Ed Contribution to Special Education				
		2011-12	2012-13	Diff
Special Ed Program	\$	24,129	\$ 24,460	\$ 332
Transportation (Primarily Spec Ed)	\$	7,219	\$ 5,145	\$ (2,075)
Total Spec Ed Contrib		\$ 31,348	\$ 29,605	\$ (1,743)

Special Education Program Resource Reductions

Special Ed Program Resource Reductions (in 000's)	
Mental Health	\$ (1,036)
Stimulus	(332)
Other Various Resources	(382)
Decrease in Special Ed Program Resources	\$ (1,750)

Special Education Program – All Resources

Special Education Program - Site 975 (All Resources) In '000's	2010-11 Bgt	Diff		2011-12 Bgt	Diff		2012-13 Bgt Dev
Total Program Budget (All Resources)	\$ 74,094	\$ 3,156	(1)	\$ 77,250	\$ (1,750)	(4)	\$ 75,500
Budgeted General Ed Contribution	\$ 16,930	\$ 7,199	(2)	\$ 24,129	\$ 331	(5)	\$ 24,460
Stimulus Included in Budgets	\$ 6,373	\$ (6,041)	(3)	\$ 332	\$ (332)	(6)	\$ -
				(4)	Mental Health		\$ (1,036)
					Stimulus		\$ (332)
					Other Resource		\$ (382)
					Decrease		\$ (1,750)
(1) 2011-12 Bgt increase due to add'l mental health resources							
(2) Exps supported by one-time stimulus monies continued & were funded by General Ed contributions							
(3) One time stimulus money spent in 10-11							
(4) Decrease primarily due to elimination of one-time stimulus funds & mental health resources (see above)							
(5) Increase in General Ed Contribution in Special Ed for 2012-13							
(6) Decrease in Stimulus Funds; amount fully expended by Sept. 2011							

Difference in PEC Positions - PEC Reduction Decisions Criteria

- Ensure compliance with IEPs
- Protect direct student services in the classroom
- Meet or Exceed State/Federal Mandates
- Align positions and expertise to student needs especially regarding increases in students with moderate to severe disabilities such as autism and behavioral challenges
- Align positions to the Strategic Plan (e.g. academic focus- Common Core State Standards, increase the level of inclusion in general education classes for students with disabilities to 20 %)

Difference in PEC Position SY 11-12 to SY12-13

Position	FTE FY11-12(PC201)	FTE FY12-13	Difference	Cost savings
Teacher, Adaptive PE	3.80	3.80	-	
Teacher, Hearing Imp	3.85	3.85	-	
Teacher, Home/Hosp	2.00	2.00	-	
Teacher, Resource	94.70	86.20	(8.50)	\$ (637,500)
Teacher, VI	3.00	3.00	-	
Teacher, Orient/Mob	4.15	3.15	(1.00)	\$ (75,000)
Teacher, Non-severe	104.50	98.40	(6.10)	\$ (457,500)
Teacher, Severe	97.60	99.75	2.15	\$ 161,250
1100 Teachers	313.60	300.15	(13.45)	\$ (1,008,750)
Psychologist	36.70	36.30	(0.40)	\$ (30,000)
Social Worker	15.00	15.00	-	
Speech	41.90	41.90	-	
1200 Pupil Support	93.60	93.20	(0.40)	\$ (30,000)
Admin Spec Assgnmt	1.00	1.00	-	
Coordinator, Cert	6.50	6.50	-	
CDC Site Admin	1.00	1.00	-	
EXO SPED*	0.60	0.60	-	
	9.10	9.10	-	\$ -

Difference in PEC Position SY 11-12 to SY12-13				
Position	FTE FY11-12(PC201)	FTE FY12-13	Difference	Cost savings
T11TSA	14.00	10.00	(4.00)	\$ (400,000)
T12TSA	6.00	10.00	4.0	\$ 400,000
Program Mgr, Rtl	1.00	1.00	-	
1300 Cert Supv.	21.00	21.00	-	\$ -
AIDE to Special Education	166.40	164.80	(1.60)	\$ (56,000)
IA, SPED	108.80	100.00	(8.80)	\$ (308,000)
Interpreter for Deaf III	1.60	1.60	-	
Interpreter for Deaf II	1.60	1.60	-	
Intervention Specialist	97.20	93.60	(3.60)	\$ (126,000)
2100 Class Support	375.60	361.60	(14.00)	\$ (490,000)
2200 Classified Support	20.20	20.20	-	
Office Manager I	0.50	0.50	-	
Finance Mgr, PEC	1.00	1.00	-	
Office Manager II Conf	1.00	-	(1.00)	\$ (100,000)
2300 SUPV, Classified	2.50	1.50	(1.00)	\$ (100,000)
Admin Bilingual	-	1.00	1.00	\$ 50,000
Adm Asst I/II	5.00	4.00	(1.00)	\$ (50,000)
Employ Asst	2.00	2.00	-	
Secretary Legal	1.00	1.00	-	
Svc Team Asst HR	1.00	-	(1.00)	\$ (50,000)
Data Analyst	1.00	-	(1.00)	\$ (90,000)
Tech	2.00	2.00	-	
Braille Transcriber	0.50	0.50	-	
2400 Clerical	12.50	10.50	(2.00)	\$ (140,000)
Total	848.10	817.25	(30.85)	\$ (1,768,750)

Educational Impact Analysis

- **Sustained Quality of Educational Services**
 - **RSP Ratios**
 - Student-teacher ratio (caseloads) in resource program will be standardized to 28:1. Current ratio varies from 25:1 to 28:1. Reduced travel time and number of schools for RSP teachers will support higher quality educational support. (Students in these programs primarily receive instruction from General Education teachers, resource specialist program teachers support instruction by collaborating with General Ed teachers.)
 - **SDC Ratios**
 - The **Special Day Class** (SDC) non-severe class size may increase by an average of two to three students. The classroom caseload will be an average of 14 to 16 students. The SDC severe classroom caseload will be an average of 10-12 students. A possible increase of one to two students. All classrooms receiving an increased load will be reviewed for educational impact and monitored by the Coordinators.
 - **IA/IS/Aide to Special Education**
 - The initial Instructional Assistants, Intervention Specialists and Aide to Special Education position reductions were separations or vacancies. Reconfigurations in staffing will be based on student need as indicated in IEPs.
- Improved capacity in General Ed teachers to effectively include Students with Disabilities in General Education classrooms: **Centralized** Teachers on Special Assignment- Program Specialists will have a clear responsibility to build capacity. They will receive intensive training to perform new functions, including the development of shared responsibility across General Education school staff.
- The office manager, administrative assistant and data analyst positions related to **central office** management have no direct impact on educational experience of children.



Lincoln Elementary School

MULTI – YEAR PROJECTIONS

Multi-Year Projections – Unrestricted Fund

Unrestricted General Fund		2012-13	2013-14	2014-15
Revenue Limit (\$ for Student Attendance)		\$ 180,508,004	\$ 180,508,004	\$ 180,508,004
Other Revenue		86,653,297	86,653,297	88,073,403
Transfer-In, Sources & Contrib		(32,422,545)	(33,506,363)	(34,015,750)
Total Revenues & Sources	a	234,738,756	233,654,938	234,565,657
Salaries, Supplies, Services & Equipment		222,894,637	227,263,680	228,096,966
Other outgo (Pass Throughs / Debt Service)		10,202,725	10,202,725	10,308,156
Indirect Cost (Expense Offset)		(3,756,723)	(4,811,467)	(4,839,464)
Transfers Out		1,000,000	1,000,000	1,000,000
Total Expenses & Uses	b	230,340,639	233,654,939	234,565,658
Change in Fund Balance	a-b=c	4,398,117	(0)	(0)
Beginning Fund Balance	d	32,467,239	38,056,701	38,056,701
Adjustments		1,191,345	-	-
Adjusted Beginning Balance		33,658,584	38,056,701	38,056,701
Ending Fund Balance	c+d=e	\$ 38,056,701	\$ 38,056,701	\$ 38,056,701



Westlake Middle School

CASH FLOWS

Actual Cash Balance	July 2012 Projected	August 2012 Projected	September 2012 Projected	October 2012 Projected	November 2012 Projected	December 2012 Projected
Beginning Cash	\$ 2,563,984	\$ 1,886,828	\$ 2,108,820	\$ 20,816,419	\$ 1,215,089	\$ (6,772,759)
Total Receipts	1,074,167	6,194,536	44,224,066	9,324,660	19,811,234	56,509,463
Total Disbursements	10,359,823	41,344,376	44,963,313	32,341,242	33,566,638	31,152,707
A/R & A/P	8,608,500	35,371,832	19,446,846	3,415,252	5,767,556	343,976
Net Increase / Decrease	(677,156)	221,992	18,707,599	(19,601,330)	(7,987,848)	25,700,732
Ending Cash	\$ 1,886,828	\$ 2,108,820	\$ 20,816,419	\$ 1,215,089	\$ (6,772,759)	\$ 18,927,973

Actual Cash Balance	January 2013 Actual	February 2013 Projected	March 2013 Projected	April 2013 Projected	May 2013 Projected	June 2013 Projected
Beginning Cash	18,927,973	56,712,070	36,459,705	20,591,792	38,275,779	47,721,701
Total Receipts	66,727,467	9,540,265	16,645,865	57,869,736	44,742,579	8,753,412
Total Disbursements	32,848,138	33,777,931	32,763,661	38,917,629	41,804,651	53,913,122
A/R & A/P	3,904,768	3,985,301	249,883	(1,268,120)	6,507,994	-
Net Increase / Decrease	37,784,097	(20,252,365)	(15,867,913)	17,683,987	9,445,922	(45,159,710)
Ending Cash	\$ 56,712,070	\$ 36,459,705	\$ 20,591,792	\$ 38,275,779	\$ 47,721,701	\$ 2,561,991



MetWest High School

QUESTIONS?



Appendix

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Schools & Enrollment

	Number of Schools*			20th Day Enrollment		
	2012-13	2011-12	Diff	2012-13 (P)**	2011-12(A)**	Diff
Elementary	50	58	(8)	19,461	20,649	(1,188)
Middle	14	16	(2)	6,798	6,915	(117)
High	12	20	(8)	8,799	9,123	(324)
K-8	4	3	1	1,157	711	446
6-12	3	1	2	874	505	369
K-12	1	1	-	110	137	(27)
Total	84	99	(15)	37,199	38,040	(841)
Charters	33	30	3	10,709	8,480	2,229

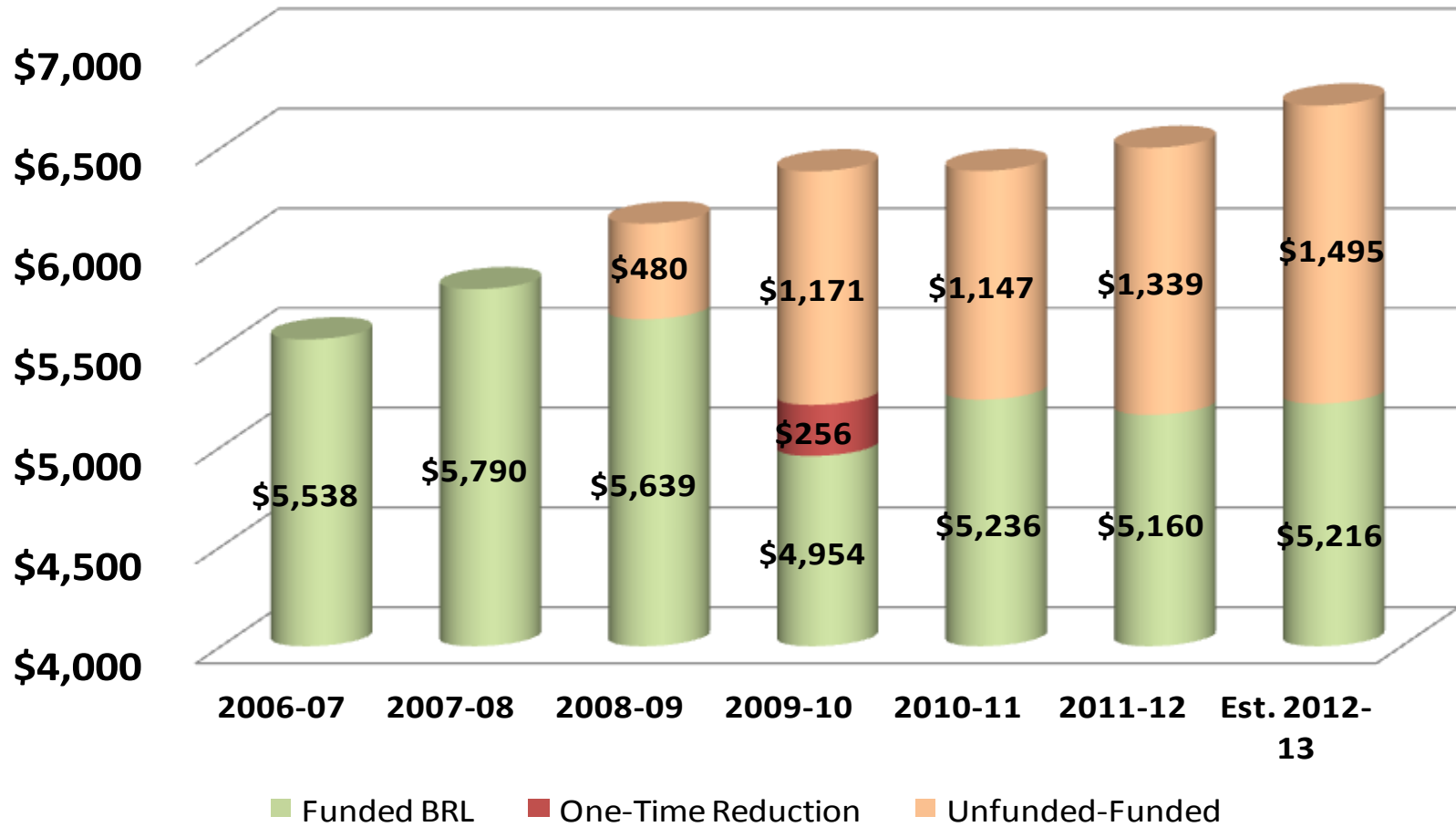
*Excludes Gateway to College and Hillside Academy

See Appendix for detail on changes to number of schools

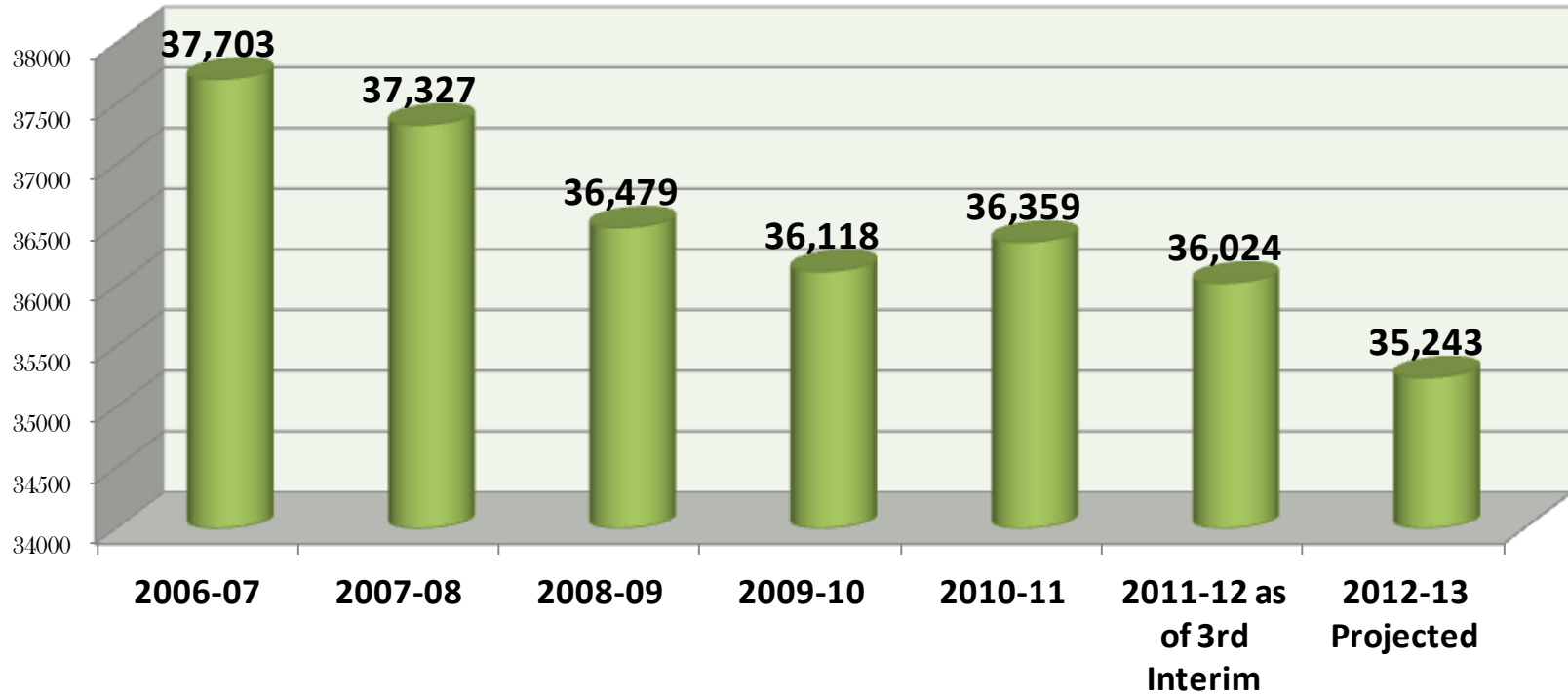
**P - Projected 20th Day Enrollment; A - Actual 20th day enrollment; Basis for site Allocations

School Size (Excluding Charters)			
# of Schools	2012-13	2011-12	Diff
Less than 300	20	39	(19)
Between 300-499	48	44	4
500 or More	16	16	-
Total	84	99	(15)

Base Revenue Limit per ADA



ADA Used For Funding



Budget Adoption 2012-13 Unrestricted General Fund Assumptions				Explanations
	2012-13	2011-12		
	Bgt Dev.	3rd Interim	Diff	
Rev for Student Attendance (Rev Limit)				
Rev / ADA	5,217	5,160	56	Governor's May Revise
Average Daily Attendance (ADA)	\$ 35,243	\$ 36,024	\$ (781)	Est. Charter conversion ADA Loss (Ascend & Learning Without Limits)
Other State Revenue				
K-3 Class Size Reduction (CSR)	\$ 11,135,299	\$ 11,502,272	\$ (366,973)	Loss of Revenue due to Charter Conversions
Other State-Mainly Tier 3 Flex (Excluding Adult Ed Flex)	\$ 29,364,831	\$ 29,364,179	\$ 652	
Adult Ed Flex	\$ 11,824,699	\$ 11,824,699	\$ -	
Lottery	\$ 4,786,905	\$ 4,892,986	\$ (106,081)	Loss of Revenue due to Charter Conversions
Mandated Cost Reimbursement	\$ -	\$ 570,332	\$ (570,332)	Budgeted based on actual cash received.
Charter Pass Through	\$ 3,794,638	\$ 3,360,301	\$ 434,337	
Local				
Measure G Parcel Tax	\$ 20,704,600	\$ 20,706,214	\$ (1,614)	
Interagency	\$ 617,592	\$ 522,278	\$ 95,314	
Transfer from ROP	\$ -	\$ 528,241	\$ (528,241)	One time excess transfer in 2011-12
E-Rate Reimbursement	\$ -	\$ 3,730,634	\$ (3,730,634)	
Lease and Rental Income	\$ 1,427,519	\$ 927,519	\$ 500,000	Lease income from lease of Santa Fe to Emery Unified School Dist.
Other Local (Including Charter School Rev)	\$ 2,751,096	\$ 5,671,181	\$ (2,920,085)	Charter School fees offset by Elimination of Advance Path Reimbursement
Interest Income	\$ 156,752	\$ 156,752	\$ -	
Transfer In				
State Loan Draw down from Fund 17	\$ 593,435	\$ 2,094,903	\$ (1,501,468)	Based on remaining balance of unspent cash from State Loan
Adult Education (Tier 3 Flex)	\$ -	\$ 2,570,393	\$ (2,570,393)	One-time in 2011-12 to help pay for the Early Retirement Program
Self Insurance Fund (Fund 67) to cover Prop & Legal	\$ 470,000	\$ 457,905	\$ 12,095	

Budget Adoption 2012-13 Unrestricted General Fund Assumptions				Explanations
	2012-13	2011-12		
	Bgt Dev.	3rd Interim	Diff	
Other Outgo				
Charter Transfers	\$ 3,794,638	\$ 3,360,301	\$ 434,337	
Debt Service (State Loan)	\$ 5,985,477	\$ 5,985,477	\$ -	
ROP Transfer (Rev ind in Tier 3 Flex)	\$ -	\$ -	\$ -	
Transfers Out				
Adult Ed Transfer	\$ 1,000,000	\$ 1,322,416	\$ (322,416)	Reduction in transfer to Adult Ed fund (Fund 11)
Net Adult Ed Maintained in the General Fund	\$ 10,824,699	\$ 10,502,283	\$ 322,416	
Contributions				
Special Ed Program	\$ (24,460,487)	\$ (24,128,796)	\$ (331,691)	Increase in Program Expenditures
Special Ed Transportation	\$ (5,144,826)	\$ (7,219,432)	\$ 2,074,606	Reduction in Program Expenditures
RRMA (Buildings & Grounds)	\$ (4,040,268)	\$ (7,225,267)	\$ 3,184,999	One Time Transfer of Program Expenditures to Other Facilities Related Funds (25 & 40)

Budget Adoption 2012-13 Unrestricted General Fund Assumptions				Explanations
	2012-13 Bgt Dev.	2011-12 3rd Interim	Diff	
Expenses				
School Site Budgets	\$ 162,998,784	\$ 160,182,086	\$ 2,816,698	Additional allocations to schools net of dosures and charter conversions
Budgeted Centrally for Schools (Site 998)	\$ 6,867,540	\$ 8,137,162	\$ (1,269,622)	Elim one-time costs & Redass exps to Restr; offset by increase in Meas G Art, EL stipends & Contingency
Salary Increase 2% Raise Mid-Year)	\$ -	\$ -	\$ -	
Net Schools Related Budgets	\$ 169,866,324	\$ 168,319,248	\$ 1,547,076	
Central Budgets	\$ 49,290,112	\$ 47,448,738	\$ 1,841,374	Distwide Measure G allocation to HR; 10 additional School Security Officers; Communications
Indirect Cost (Central Bgt offset)	\$ (3,756,723)	\$ (4,986,333)	\$ 1,229,610	Amt based on Resources loaded at Adoption. Amt Increases as more Entitlements get loaded during the yr.
Net Central Budgets	\$ 45,533,389	\$ 42,462,405	\$ 3,070,984	
District Wide Budgets (Site 999)	\$ 3,738,200	\$ 12,251,852	\$ (8,513,652)	Elim Early Retirement Pmt, Alloc Meas G to HR; Offset by increase in Tech Lic & Contingency
Fed Stimulus Offset incl in Site 999 (SFSF 10-11)	\$ -	\$ -	\$ -	
Health Benefits increase	8.1%	10.0%	\$ (0)	Increase to Kaiser 11.5%, Healthnet 0%; (Kaiser is 70% of the cost)
Pmt for Early Retirement				
Federal Jobs Bill		\$ 7,095,923	\$ (7,095,923)	Pmt for Early Retirement Approved 10-11 for 11-12 (One-Time Funds)
Adult Ed Beginning Balance (Flex-TIER 3)		\$ 2,570,393	\$ (2,570,393)	Pmt for Early Retirement Approved 10-11 for 11-12 (One-Time Funds)
Designated General Fund-Fund Balance	\$ 1,500,000	\$ 774,974	\$ 725,026	Pmt for Early Retirement Appv 10-11 for 11-12; New Early Retirement Plan Approved 11-12 for 12-13
Total Cost of Early Retirement	\$ 1,500,000	\$ 10,441,290	\$ (8,941,290)	

Unrestricted Reconciliation from 1st Reading

Explanation of Changes		
Change in Fund Balance -First Reading	a	\$ 3,280,515
Move One-time items to Fund Balance		807,000
Adjustments to Revenue & Transfers In		92,691
Increase in Indirect offset		205,380
Increase in PERS Reduction		237,163
Other -net		(224,632)
Net Changes From First Reading	b	1,117,602
Change in Fund Balance - Final Adoption	a+b=c	\$ 4,398,117
Structural Surplus After Deducted OneTime Items - First Reading	a	\$ 306,469
Increase in PERS Reduction		237,163
Increase in Indirect offset		205,380
Adjustments to Rev & Transfers In		92,691
Other -net		(228,631)
Move Admin on Special Assignment (ASA) to Fund Bal -Net diff		52,000
Net Changes From First Reading	b	358,603
Structural Surplus After Deducted OneTime Items - Final Adoption	a+b=c	\$ 665,072



The California Economy

- The California economy is recovering slowly as well
 - The state leads the nation in exports, especially to the “Pacific Rim” countries, with total exports increasing 11% in 2011
 - The high-tech sector is also a strong advantage for California
 - The Facebook initial public offering (IPO) alone could add \$1.5 billion in tax revenues in 2011-12 and 2012-13
 - The state’s housing market, however, continues to be a drag on growth
- Like the nation, California’s employment growth has sputtered this spring
 - In March, the state added 18,200 jobs and the unemployment rate increased slightly to 11%, up from 10.9% one month earlier
 - The state has added about 385,900 jobs since the recovery began almost three years ago
 - Remember: the recession wiped out about 1.3 million jobs



Themes for the May Revision

- **It's all about the economics**
 - Revenues are improving at a much slower rate than expected in January
 - Immense pressure on the State Budget and competition for limited resources
 - The revised Budget has a lot of moving parts again this year
 - Bottom line: Best case is flat funding for education – and maybe a lot worse
- **In January, the Governor's tax initiative was expected to fill the revenue gap**
 - In May, revenues have fallen, and, if the initiative passes, it fills only half the gap
- **Education policy, expectations for student performance, and funding for schools are not aligned**
- **Today's funding level may be our new reality for the foreseeable future**



The May Revision

- **The May Revision first recognizes that January's projected \$9.2 billion State Budget shortfall has grown to \$15.7 billion in May**
 - **Even if the Governor's tax measure passes in November, there will still be a significant State Budget problem**
- **As a result, the Governor proposes:**
 - **More cuts to the non-Proposition 98 side of the Budget**
 - **More manipulations to reduce Proposition 98 actual funding**
 - **But, in the end, planned K-12 funding is much like the January proposal**
 - **Flat funding if the taxes pass**
 - **Big cuts if they don't**
 - **2012-13 will not be a good year for education funding**
 - **And failure of the taxes would make it a disaster**



The Governor's Major Proposals

- **Temporary taxes**
 - More reliance on temporary taxes than ever
- **Cash deferrals**
 - Deferrals are the balancer; Proposition 98 gains disappear by reducing deferrals
- **Redevelopment agencies (RDA)**
 - State counts RDA money as property taxes, offsetting General Fund costs
- **Weighted Student Formula (WSF)**
 - Grade span adjustments and additional revised add-ons
- **Flexibility proposals**
 - Still alive – no changes from January
- **Transitional Kindergarten (TK)**
 - Governor reduces savings estimate, but still proposes elimination of the mandate



Current-Year Revenue Limits

- For 2011-12, revenue limits were reduced as a result of the midyear “trigger” reductions
 - 0.198% reduction to districts’ undeficited revenue limit, or about \$13 per ADA on average
 - 0.65% reduction to districts’ undeficited revenue limit, or about \$42 per ADA for all school districts, related to the \$248 million cut to home-to-school and special education transportation
 - This change was enacted by Senate Bill 81 (Chapter 2/2012)
 - The 2011 Budget Act originally would have eliminated one-half of districts’ transportation funding for 2011-12
- The midyear “trigger” reductions were one-time and these funds are restored for 2012-13

Detail on School Closures, Expansions, and Consolidations

Expanding Schools	From	To
Life Academy	9-12	6-12
Greenleaf @ Whittier	K-5	K-8
Sankofa Academy	K-5	K-8

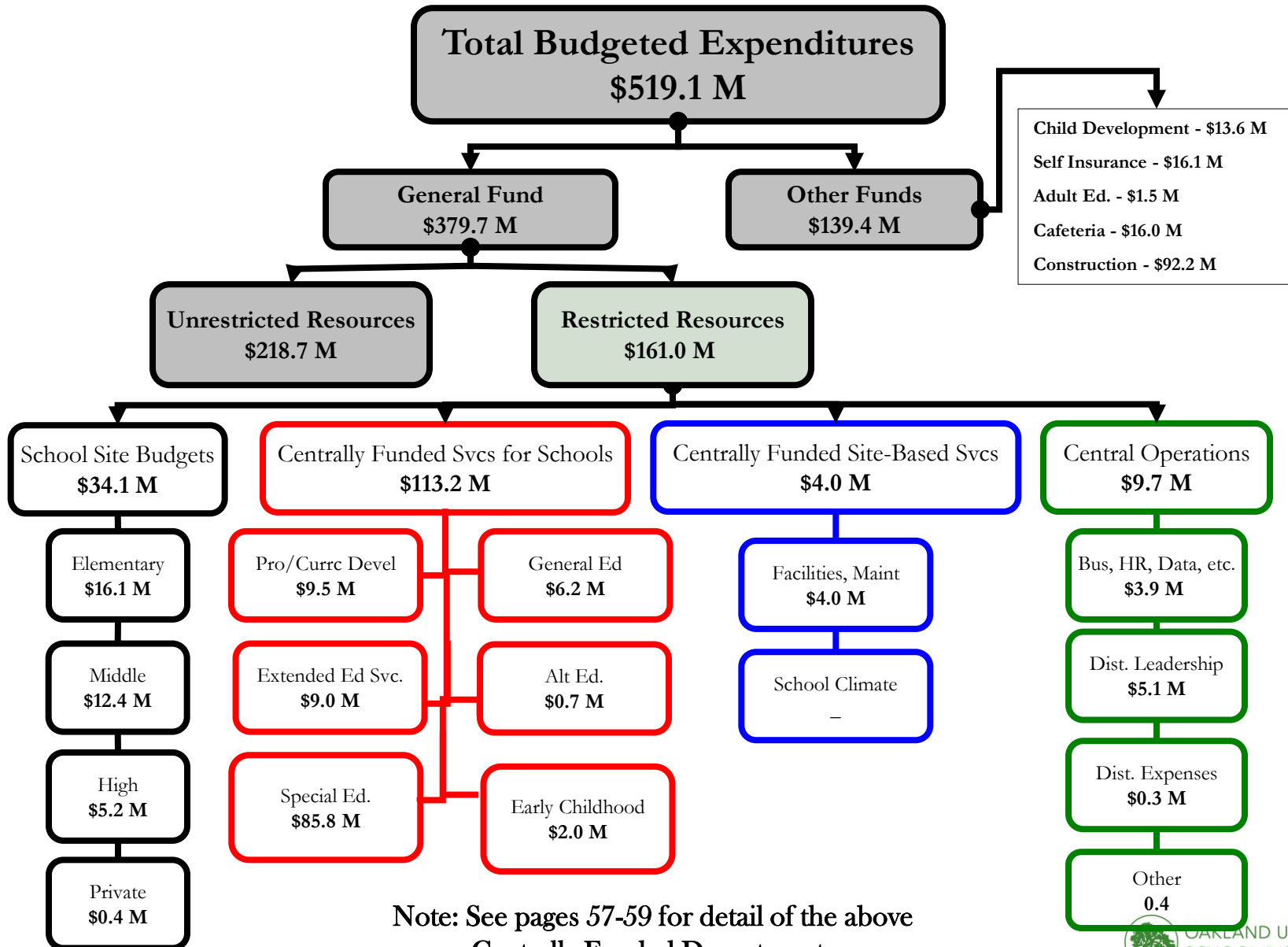
Consolidating Schools	Campus
East Oakland School of the Arts	Castlemont
Leadership Prep HS	Castlemont
Castlemont Business & Info Tech (CBIT)	Castlemont
College Prep & Architecture	Fremont
Media Academy	Fremont
Mandela HS	Fremont
Barack Obama Academy	Oakland Community Day HS
Oakland Community Day MS	Oakland Community Day HS
Far West	Oakland Tech HS

Closing Schools
Lakeview
Lazear
Thurgood Marshall
Maxwell Park
Santa Fe

Restricted General Fund

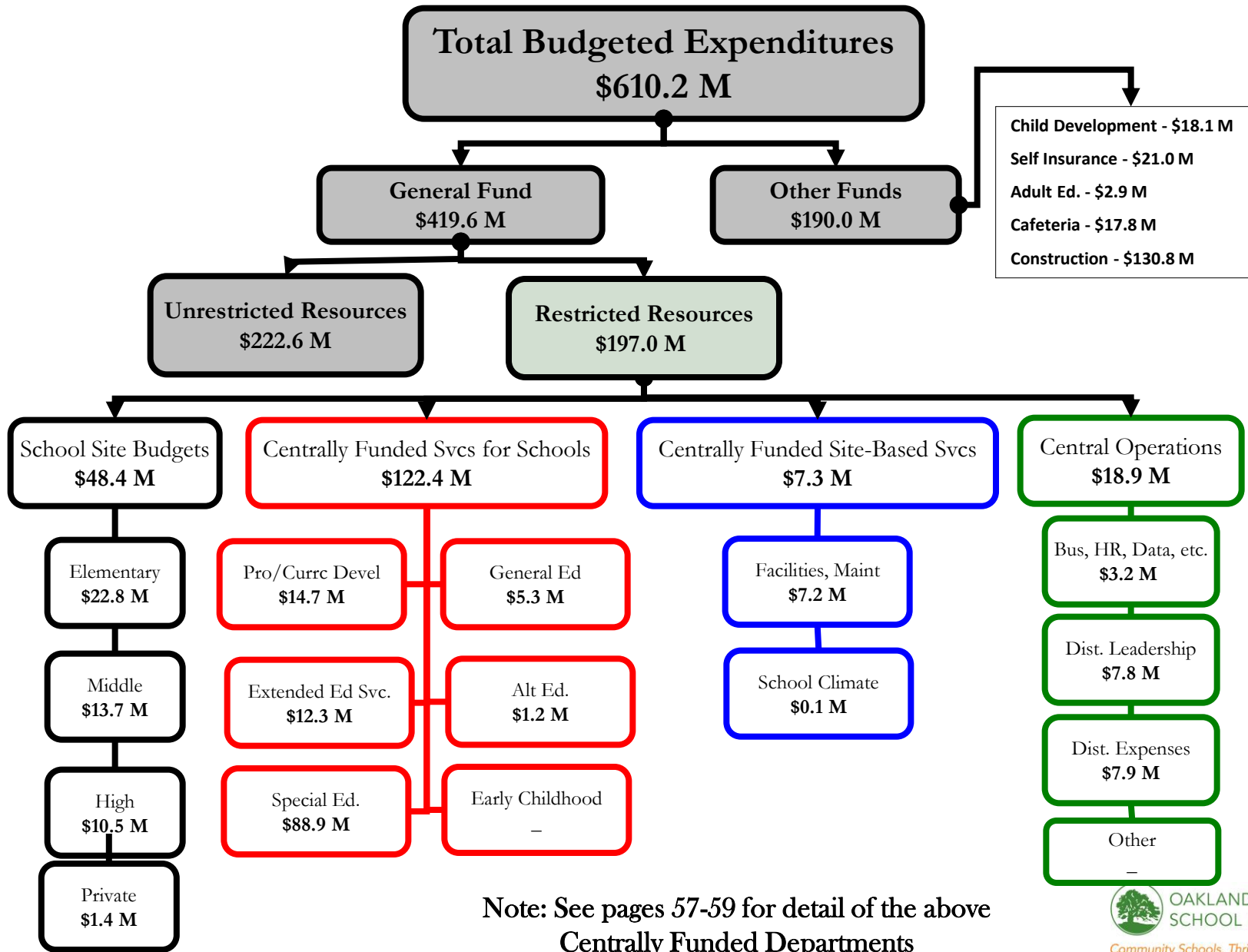
Restricted General Fund	2012-13 Bgt Dev	2011-12 3rd Interim	Diff
Revenue Limit (\$ for Student Attendance)	\$ 10,100,161	\$ 10,045,676	\$ 54,485
Other Revenue	120,941,869	145,676,120	(24,734,251)
Transfer-In & Sources	2,093,782	2,093,782	-
Total Revenues & Sources	133,135,812	157,815,578	(24,679,766)
Salaries,Supplies,Services & Equipment	161,045,199	197,004,226	(35,959,027)
Other outgo (Pass Through / Debt Service)	452,733	550,582	(97,849)
Indirect Cost	2,395,558	3,477,327	(1,081,769)
Contributions & Transfers Out	(31,656,265)	(36,629,620)	4,973,355
Total Expenses & Uses	132,237,225	164,402,515	(32,165,290)
Change in Fund Balance	898,587	(6,586,937)	7,485,524
Beginning Fund Balance	3,945,758	10,532,695	(6,586,937)
Ending Fund Balance	\$ 4,844,345	\$ 3,945,758	\$ 898,587
<p>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 & other state, fed & local grants</p>			

Restricted General Fund – 2012-2013 Overview



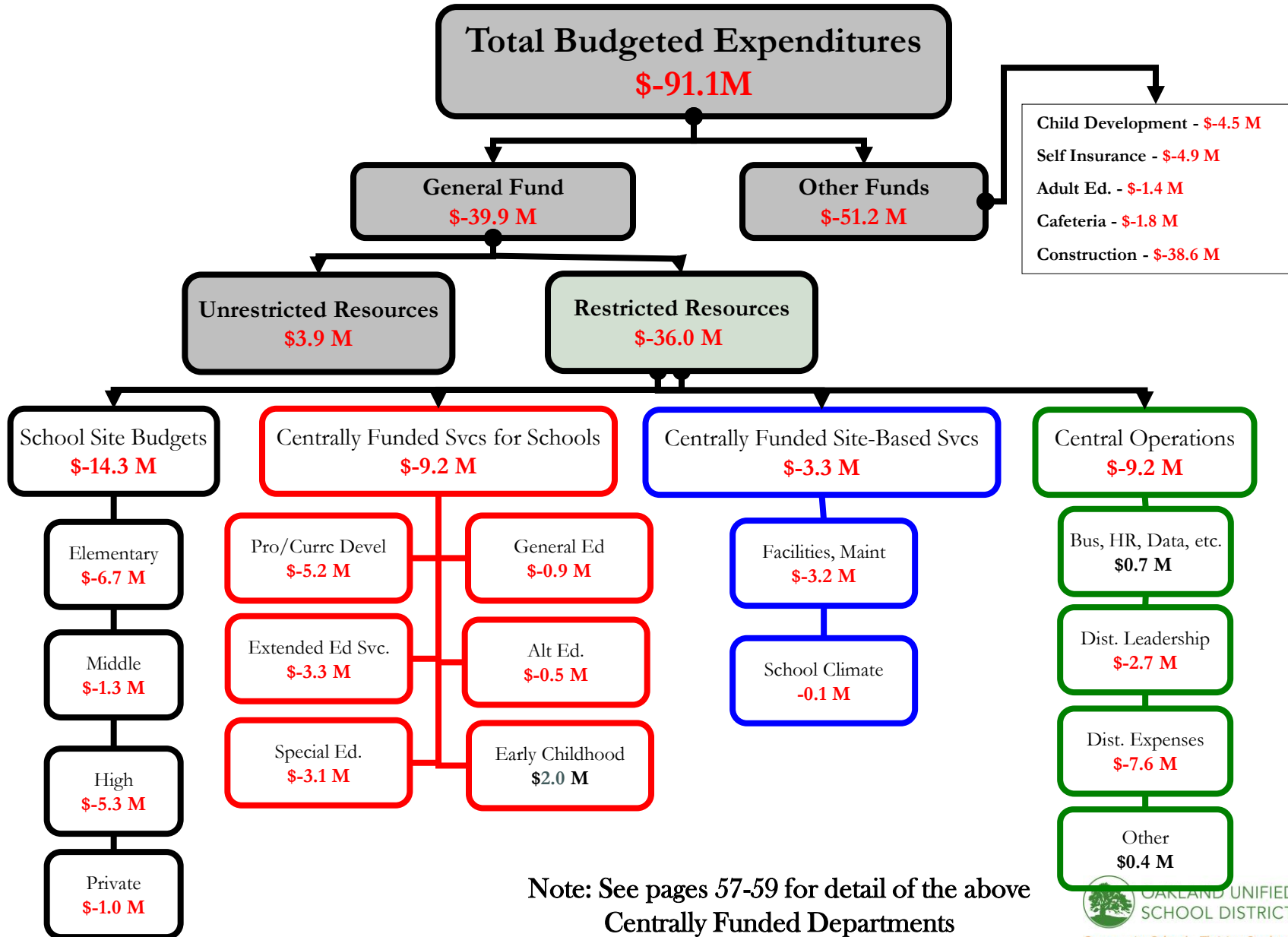
Note: See pages 57-59 for detail of the above Centrally Funded Departments

Restricted General Fund – 2011-2012 Overview – Based on 3rd Interim



Note: See pages 57-59 for detail of the above Centrally Funded Departments

Restricted General Fund – Difference Between 11-12 & 12-13



Note: See pages 57-59 for detail of the above Centrally Funded Departments

Centrally-Funded Schl Services - Unrestricted General Fund				
Site	Site Name	2012-13	2011-12	Diff
Professional/Curriculum Development				
909	Leadership, Curriculum and In	\$ 3,467,547	\$ 3,442,467	\$ 25,080
929	Vocational Education	\$ 1,743,030	\$ 1,676,776	\$ 66,254
912	College and Career Readiness	\$ 1,049,356	\$ 1,300,143	\$ (250,787)
954	Principal Leadership Developme	\$ 150,000	\$ 150,000	\$ (0)
913	Operations Support	\$ 383,883	\$ 129,577	\$ 254,306
Total Professional/Curriculum Devel		\$ 6,793,816	\$ 6,698,963	\$ 94,853
Extended Educational Services				
922	Complementary Learning - (2011-12 Includes Family & Commu	\$ 3,813,137	\$ 3,813,136	\$ 1
937	Summer Programs	\$ 1,180,000	\$ 1,180,000	\$ -
968	Health Services (Nurses)	\$ 1,109,829	\$ 1,109,829	\$ 0
933	Oakland Athletic League (OAL)	\$ 914,343	\$ 898,343	\$ 16,000
Total Extended Educational Services		\$ 7,017,309	\$ 7,001,308	\$ 16,001
General Education				
998	School Contingency Funds	\$ 6,867,540	\$ 8,137,162	\$ (1,269,622)
Total General Education		\$ 6,867,540	\$ 8,137,162	\$ (1,269,622)
Alternative Education				
957	Alternative Education	\$ 1,124,310	\$ 1,067,110	\$ 57,200
Total Alternative Education		\$ 1,124,310	\$ 1,067,110	\$ 57,200
Total Unrestricted Centrally-Funded Schl Serv		\$ 21,802,975	\$ 22,904,543	\$ (1,101,568)

Centrally-Funded Site Based Serv-Unrestricted General Fund

Site	Site Name	2012-13	2011-12	Diff
Facilities Maintenance and Construction				
989	Custodial Services	\$ 1,404,387	\$ 1,404,387	\$ -
988	Buildings & Grounds	\$ 1,196,451	\$ 1,196,451	\$ -
	Total Facilities Maint and Construction	\$ 2,600,838	\$ 2,600,838	\$ -
School Climate/Violence Prevention				
994	OUSD Police Department	\$ 6,447,611	\$ 5,947,611	\$ 500,000
	Total School Climate/Violence Prevention	\$ 6,447,611	\$ 5,947,611	\$ 500,000
Total Unrestr Centrally-Funded Site Based Serv		\$ 9,048,449	\$ 8,548,449	\$ 500,000

Central Office Operations - Unrestricted General Fund

Site	Site Name	2012-13	2011-12	Diff
Business, Personnel, and Data Mgmt				
986	Technology Services	\$ 4,068,065	\$ 4,095,455	\$ (27,390)
944	Human Resources Services, Supp	\$ 3,675,439	\$ 3,031,538	\$ 643,901
948	Research and Assessment	\$ 1,554,571	\$ 1,594,571	\$ (40,000)
990	Procurement & Distribution	\$ 1,415,143	\$ 1,292,143	\$ 123,000
936	Accounting	\$ 1,256,732	\$ 1,256,732	\$ 0
987	Risk Management	\$ 964,440	\$ 996,440	\$ (32,000)
951	Budget	\$ 1,070,610	\$ 956,222	\$ 114,388
983	Payroll	\$ 906,410	\$ 925,248	\$ (18,838)
942	Labor Relations	\$ 654,885	\$ 654,885	\$ 0
902	Accounts Payable	\$ 537,049	\$ 537,049	\$ -
979	Printing and Mail Services	\$ 312,393	\$ 312,393	\$ -
950	State & Federal Programs	\$ 14,259	\$ 14,259	\$ -
Total Business, HR, and Data Mgmt		\$ 16,429,997	\$ 15,666,934	\$ 763,062
School District Leadership				
946	Legal Counsel	\$ 1,649,475	\$ 1,489,475	\$ 160,000
940	Board of Education	\$ 644,511	\$ 733,375	\$ (88,864)
956	Quality Community Schools Dev	\$ 909,969	\$ 701,226	\$ 208,743
958	Communications	\$ 857,784	\$ 622,434	\$ 235,350
941	Office of the Superintendent	\$ 678,144	\$ 579,144	\$ 99,000
905	Office of Deputy Supt of Busi	\$ 508,733	\$ 503,733	\$ 5,000
903	Office of Deputy Supt of Lead	\$ 361,498	\$ 400,311	\$ (38,813)
962	Regional Officer 2- K-8	\$ 457,969	\$ 457,969	\$ -
961	Regional Officer 1 - K-8	\$ 498,738	\$ 432,881	\$ 65,857
963	Regional Officer 3 - K-8	\$ 371,934	\$ 371,933	\$ 1
964	Network Office - High School1	\$ 446,553	\$ 446,553	\$ 0
918	Office of the Asst Supt of Fac	\$ 240,000	\$ 240,000	\$ -
949	Office of the Internal Auditor	\$ 263,192	\$ 204,192	\$ 59,000
965	Network Office - High School2		\$ 409,169	\$ (409,169)
906	Ombudsman	\$ 209,223	\$ 190,385	\$ 18,838
945	Office of State Trustee	\$ 160,917	\$ 160,917	\$ (0)
Total School District Leadership		\$ 8,258,639	\$ 7,943,696	\$ 314,943
Districtwide Expenses				
999	Districtwide Expenses	\$ 3,738,200	\$ 12,271,756	\$ (8,533,556)
Total Districtwide Expenses		\$ 3,738,200	\$ 12,271,756	\$ (8,533,556)
Offsets				
	Indirect Offset	\$ (3,756,723)	\$ (4,986,333)	\$ 1,229,610
	Self Insurance Funds Prop/Liab Costs offset	\$ (470,000)	\$ (457,905)	\$ (12,095)
Total Offsets		\$ (4,226,723)	\$ (5,444,238)	\$ 1,217,515
Other Schools (Charter, Private School)				
947	Charter Schools Office (Admin)	\$ 617,592	\$ 522,278	\$ 95,314
Total Other Schools		\$ 617,592	\$ 522,278	\$ 95,314
Total Unrestricted Central Office Operations		\$ 24,817,705	\$ 30,960,427	\$ (6,142,722)

Centrally-Funded School Services - Restricted General Fund

Site	Site Name	2012-13	2011-12	Diff
Professional/Curriculum Development				
909	Professional Development	\$ 8,062,547	\$ 12,888,606	\$ (4,826,059)
912	College and Career Readiness Office	\$ 671,697	\$ 906,483	\$ (234,786)
929	Vocational Education	\$ 434,794	\$ 558,383	\$ (123,589)
954	Principal Leadership Development	\$ 262,735	\$ 296,055	\$ (33,320)
913	Ops Support/Classified Prof Dev	\$ 60,852	\$ -	\$ 60,852
959	Indian Education	\$ 40,866	\$ 47,482	\$ (6,616)
Total Professional/Curriculum Devel		\$ 9,533,491	\$ 14,697,009	\$ (5,163,518)
Extended Educational Services				
922	Complementary Learning	\$ 7,937,444	\$ 11,085,996	\$ (3,148,552)
968	Health Services (Nurses)	\$ 832,836	\$ 835,061	\$ (2,225)
932	Jr Reserve Officer Training Corps (JROTC)	\$ 210,572	\$ 359,462	\$ (148,890)
Total Extended Educational Services		\$ 8,980,852	\$ 12,280,519	\$ (3,299,667)
General Education				
998	School Contingency Funds	\$ 6,205,220	\$ 5,270,500	\$ 934,720
Total General Education		\$ 6,205,220	\$ 5,270,500	\$ 934,720
Early Childhood Education				
910	EARLY CHILDHOOD DEVELOPMENT	\$ 2,000,000	\$ -	\$ 2,000,000
Total Early Childhood Education		\$ 2,000,000	\$ -	\$ 2,000,000
Alternative Education				
957	Alternative Education	\$ 743,877	\$ 1,218,314	\$ (474,437)
Total Alternative Education		\$ 743,877	\$ 1,218,314	\$ (474,437)
Special Education				
975	Special Education	\$ 75,286,780	\$ 76,495,452	\$ (1,208,672)
995	Transportation	\$ 10,229,900	\$ 12,213,836	\$ (1,983,936)
976	Special Ed Local Plan Area (SELPA)	\$ 186,816	\$ 186,816	\$ (0)
Total Special Education		\$ 85,703,496	\$ 88,896,104	\$ (3,192,608)
Centrally-Funded School Services Total		\$ 113,166,936	\$ 122,362,445	\$ (9,195,509)

Centrally-Funded Site Based Services - Restricted General Fund

Site	Site Name	2012-13	2011-12	Diff
Facilities Maintenance and Construction				
988	Buildings & Grounds	\$ 4,040,268	\$ 7,225,267	\$ (3,184,999)
	Total Facilities Maintenance and Construct	\$ 4,040,268	\$ 7,225,267	\$ (3,184,999)
School Climate/Violence Prevention				
994	OUSD Police Department		\$ 63,473	\$ (63,473)
989	Custodial Services		\$ 66,609	\$ (66,609)
	Total School Climate/Violence Prevention	\$ -	\$ 130,082	\$ (130,082)
Centrally-Funded Site Based Services Total		\$ 4,040,268	\$ 7,355,349	\$ (3,315,081)

Central Office Operations - Restricted General Fund

Site	Site Name	2012-13	2011-12	Diff
Business, Personnel, and Data Mgmt				
944	Human Resources Services, Support	\$ 1,727,762	\$ 568,310	\$ 1,159,452
950	State & Federal Programs	\$ 1,559,385	\$ 1,599,094	\$ (39,709)
948	Research and Assessment	\$ 350,079	\$ 363,979	\$ (13,900)
951	Budget	\$ 103,023	\$ 88,023	\$ 15,000
990	Procurement & Distribution	\$ 100,000	\$ 155,790	\$ (55,790)
936	Accounting	\$ 62,910	\$ 62,910	\$ -
986	Technology Services		\$ 374,929	\$ (374,929)
Total Business, HR, and Data Mgmt		\$ 3,903,159	\$ 3,213,034	\$ 690,125
School District Leadership				
964	Network Office - Middle	\$ 3,834,291	\$ 5,730,496	\$ (1,896,205)
956	School Portfolio Management	\$ 955,145	\$ 638,828	\$ 316,317
941	Office of the Superintendent	\$ 154,000	\$ 193,564	\$ (39,564)
961	Network Office - Elementary	\$ 71,943	\$ 137,822	\$ (65,879)
963	Network Office - Middle	\$ 61,846	\$ 270,137	\$ (208,291)
962	Network Office - Elementary	\$ 58,613	\$ 210,517	\$ (151,904)
965	Network Office - Elementary		\$ 391,363	\$ (391,363)
903	Office of the Chief Academic Officer		\$ 110,000	\$ (110,000)
958	Communications		\$ 120,586	\$ (120,586)
Total School District Leadership		\$ 5,135,838	\$ 7,803,313	\$ (2,667,475)
Districtwide Expenses				
999	Districtwide Expenses	\$ 258,662	\$ 7,888,527	\$ (7,629,865)
Total Districtwide Expenses		\$ 258,662	\$ 7,888,527	\$ (7,629,865)
Other Schools (Charter, Private School)				
978	Private Schools Office (Administration)	\$ 423,557	\$ 13	\$ 423,544
Total Other Schools		\$ 423,557	\$ 13	\$ 423,544
Central Office Operations Total		\$ 9,721,216	\$ 18,904,888	\$ (9,183,671)

Total Budget Expenses for 1000-6999 Object Codes

Fd #	Fund Description	EXPENSES (Object Codes 1000-6999)			
		2012-13 Bgt Dev \$\$\$	2011-12 3rd Interim \$\$\$	Difference \$\$\$ %	
General Fund					
01	Gen Fund - Unrestricted	\$ 222,894,637	\$ 228,019,840	\$ (5,125,203)	-2.2%
01	Gen Fund - Restricted	\$ 161,045,199	\$ 197,004,226	\$ (35,959,027)	-18.3%
Total General Fund		\$ 383,939,836	\$ 425,024,066	\$ (41,084,230)	-9.7%
11	Adult Education	\$ 1,470,442	\$ 2,859,461	\$ (1,389,019)	-48.6%
12	Child Development	\$ 13,589,963	\$ 18,148,351	\$ (4,558,388)	-25.1%
13	Cafeteria	\$ 16,034,520	\$ 17,828,886	\$ (1,794,365)	-10.1%
17	State Loan	\$ -	\$ -	\$ -	
Facility Related Funds					
14	Deferred Maintenance	\$ 2,093,782	\$ 2,167,923	\$ (74,141)	-3.4%
21	Gen.Oblig. Bonds	\$ 54,227,483	\$ 98,185,968	\$ (43,958,485)	-44.8%
25	Dev Fee / Redevel	\$ 6,681,324	\$ 4,567,528	\$ 2,113,796	46.3%
30	State School Bldg	\$ -	\$ -	\$ -	
35	State Modernization	\$ 24,487,637	\$ 16,417,291	\$ 8,070,346	49.2%
40	Williams Settlement	\$ 4,700,572	\$ 9,469,461	\$ (4,768,889)	-50.4%
Total Facility Funds		\$ 92,190,798	\$ 130,808,171	\$ (38,617,373)	-29.5%
51	Bond Int & Redemption	\$ -	\$ -	\$ -	
53	Tax Override	\$ -	\$ -	\$ -	
56	Debt Serv (COPS Pmts)	\$ -	\$ -	\$ -	
67	Self Insurance	\$ 16,126,538	\$ 20,995,801	\$ (4,869,263)	-23.2%
ALL FUNDS		\$ 523,352,097	\$ 615,664,737	\$ (92,312,639)	-15.0%

Note - Description and purpose of Funds are noted in appendix for each fund

Fund Summary – All Funds

BUDGET DEVELOPMENT 2012-13

Fund Num	Fund Descript	Beginning Balance	Revenues	In Transfers	Other Sources	In Contrib.	Total Resources	Expenses	Other Outgo	Indirect	Out Transfers	Total Disburse	Ending Balance
01	Gen Fund - Unrestr	33,658,584	267,161,301	1,327,502	-	(33,750,047)	234,738,756	(222,894,637)	(10,202,725)	3,756,723	(1,000,000)	(230,340,639)	38,056,701
01	Gen Fund - Restr	3,945,758	131,042,030	2,093,782	-	33,750,047	166,885,859	(161,045,199)	(452,733)	(2,395,558)	(2,093,782)	(165,987,272)	4,844,345
Total General Fund		37,604,342	398,203,331	3,421,284	-	-	401,624,615	(383,939,836)	(10,655,458)	1,361,165	(3,093,782)	(396,327,911)	42,901,046
11	Adult Education	171,690	470,442	1,000,000	-	-	1,470,442	(1,470,442)	-	-	-	(1,470,442)	171,690
12	Child Development	703,547	14,441,185	-	-	-	14,441,185	(13,589,963)	-	(642,130)	(209,092)	(14,441,185)	703,547
13	Cafeteria	-	16,808,530	151,868	-	-	16,960,398	(16,034,520)	-	(719,035)	(206,843)	(16,960,398)	(0)
17	State Loan	593,435	-	-	-	-	-	-	-	-	(593,435)	(593,435)	(0)
Facility Related Funds													
14	Deferred Maintenance	-	-	2,093,782	-	-	2,093,782	(2,093,782)	-	-	-	(2,093,782)	-
21	Gen.Oblig. Bonds	67,848,616	-	-	-	-	-	(54,227,483)	-	-	(2,093,782)	(56,321,265)	11,527,352
25	Dev Fee / Redevel	4,523,683	3,555,061	-	-	-	3,555,061	(6,681,324)	-	-	-	(6,681,324)	1,397,420
35	St Modernization	13,722,439	10,765,198	-	-	-	10,765,198	(24,487,637)	-	-	-	(24,487,637)	0
40	Williams Settlement	398,161	4,700,572	-	-	-	4,700,572	(4,700,572)	-	-	-	(4,700,572)	398,161
Total Facility Funds		86,492,900	19,020,831	2,093,782	-	-	21,114,613	(92,190,798)	-	-	(2,093,782)	(94,284,580)	13,322,933
51	Bond Int & Redemption	40,990,303	50,544,087	-	-	-	50,544,087	-	(48,447,619)	-	-	(48,447,619)	43,086,771
53	Tax Override	84,850	13,705	-	-	-	13,705	-	-	-	-	-	98,555
56	Debt Service	3,687	-	-	-	-	-	-	-	-	-	-	3,687
67	Self Insurance	6,206,910	17,066,538	-	-	-	17,066,538	(16,126,538)	-	-	(470,000)	(16,596,538)	6,676,910
ALL FUNDS		172,851,664	516,568,649	6,666,934	-	-	523,235,583	(523,352,097)	(59,103,077)	-	(6,666,935)	(589,122,109)	106,965,139

Fund Summary – Fund 11 (Adult Education)

Adult Education Fund 11	2012-13 Bgt Dev	2011-12 3rd Interim	Diff
Revenue Limit (\$ for Student Attendance)			
Other Revenue	\$ 470,442	\$ 1,410,744	\$ (940,302)
Transfer-In & Sources	1,000,000	1,322,416	(322,416)
Total Revenues & Sources	1,470,442	2,733,160	(1,262,718)
Salaries,Supplies,Services & Equipment	1,470,442	2,859,461	(1,389,019)
Other outgo (Charter Pass Thru / Debt Service)	-	-	-
Indirect Cost	-	62,998	(62,998)
Contributions & Transfers Out	-	2,570,393	(2,570,393)
Total Expenses & Uses	1,470,442	5,492,853	(4,022,411)
Change in Fund Balance	-	(2,759,693)	2,759,693
Beginning Fund Balance	171,690	2,931,383	(2,759,693)
Ending Fund Balance	\$ 171,690	\$ 171,690	\$ (2,759,693)
Purpose of Fund - Accts for fed, state and local revenues for adult ed programs			

Fund Summary – Fund 12 (Child Development)

Child Development Fund 12	2012-13 Bgt Dev	2011-12 3rd Interim	Diff
Revenue Limit (\$ for Student Attendance)			
Other Revenue	\$ 14,441,185	\$ 19,081,870	\$ (4,640,685)
Transfer-In & Sources	-	-	-
Total Revenues & Sources	14,441,185	19,081,870	(4,640,685)
Salaries,Supplies,Services & Equipment	13,589,963	18,148,351	(4,558,388)
Other outgo (Charter Pass Thru / Debt Service)	-	-	-
Indirect Cost	642,130	703,522	(61,392)
Contributions & Transfers Out	209,092	229,997	(20,905)
Total Expenses & Uses	14,441,185	19,081,870	(4,640,685)
Change in Fund Balance	-	(0)	0
Beginning Fund Balance	703,547	703,547	-
Ending Fund Balance	\$ 703,547	\$ 703,547	\$ 0
FTE's	-	184.4	1.5
Purpose of Fund - Accts for fed, state and local revenues for child development programs			

Fund Summary – Fund 13 (Cafeteria)

Cafeteria Fund 13	2012-13 Bgt Dev	2011-12 3rd Interim	Diff
Revenue Limit (\$ for Student Attendance)			
Other Revenue	\$ 16,808,530	\$ 16,975,194	\$ (166,664)
Transfer-In & Sources	151,868	172,773	(20,905)
Total Revenues & Sources	16,960,398	17,147,967	(187,569)
Salaries,Supplies,Services & Equipment	16,034,520	17,828,886	(1,794,365)
Other outgo	-	-	-
Indirect Cost	719,035	742,486	(23,451)
Contributions & Transfers Out	206,843	206,843	-
Total Expenses & Uses	16,960,398	18,778,215	(1,817,816)
Change in Fund Balance	(0)	(1,630,247)	1,630,247
Beginning Fund Balance	-	1,630,247	(1,630,247)
Ending Fund Balance	\$ (0)	\$ (0)	\$ (0)
Purpose of Fund - Accts for fed, state and local resources to operate the food service prgm			

Fund Summary – Fund 14 (Deferred Maintenance)

Deferred Maintenance Fund 14	2012-13 Bgt Dev	2011-12 3rd Interim	Diff
Revenue Limit (\$ for Student Attendance)			
Other Revenue	\$ -	\$ 516	\$ (516)
Transfer-In & Sources	2,093,782	2,093,782	(0)
Total Revenues & Sources	2,093,782	2,094,299	(517)
Salaries,Supplies,Services & Equipment	2,093,782	2,167,923	(74,141)
Other outgo	-	-	-
Indirect Cost	-	-	-
Contributions & Transfers Out	-	-	-
Total Expenses & Uses	2,093,782	2,167,923	(74,141)
Change in Fund Balance	-	(73,624)	73,624
Beginning Fund Balance	-	73,624	(73,624)
Ending Fund Balance	\$ -	\$ (0)	\$ 0
Purpose of Fund - Accts for state apportionments & matching funds for deferred maintenance			

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

Other Cap Outlay Fund 17(State Loan)	2012-13 Bgt Dev	2011-12 3rd Interim	Diff
Revenue Limit (\$ for Student Attendance)			
Other Revenue	\$ -	\$ -	\$ -
Transfer-In & Sources	-	-	-
Total Revenues & Sources	-	-	-
Salaries,Supplies,Services & Equipment	-	-	-
Other outgo	-	-	-
Indirect Cost	-	-	-
Contributions & Transfers Out	593,435	2,094,903	(1,501,468)
Total Expenses & Uses	593,435	2,094,903	(1,501,468)
Change in Fund Balance	(593,435)	(2,094,903)	1,501,468
Beginning Fund Balance	593,435	2,688,338	(2,094,903)
Ending Fund Balance	\$ (0)	\$ 593,435	\$ (593,436)
Purpose of Fund - Accts for \$35 million of the State loan.			

Fund Summary – Fund 21 (Building)

Building Fund 21	2012-13 Bgt Dev	2011-12 3rd Interim	Diff
Revenue Limit (\$ for Student Attendance)			
Other Revenue	\$ -	\$ 333,934	\$ (333,934)
Transfer-In & Sources	-	55,000,000	(55,000,000)
Total Revenues & Sources	-	55,333,934	(55,333,934)
Salaries,Supplies,Services & Equipment	54,227,483	98,185,968	(43,958,485)
Other outgo	-	-	-
Indirect Cost	-	-	-
Contributions & Transfers Out	2,093,782	2,093,782	-
Total Expenses & Uses	56,321,265	100,279,750	(43,958,485)
Change in Fund Balance	(56,321,265)	(44,945,816)	(11,375,449)
Beginning Fund Balance	67,848,616	112,794,432	(44,945,816)
Ending Fund Balance	\$ 11,527,352	\$ 67,848,616	\$ (56,321,265)
Purpose of Fund - Accts for proceeds from the sale and exps of locally approved G.O. bonds			

Fund Summary – Fund 25 (Capital Facility)

Capital Facilities Fund 25	2012-13 Bgt Dev	2011-12 3rd Interim	Diff
Revenue Limit (\$ for Student Attendance)			
Other Revenue	\$ 3,555,061	\$ 4,235,293	\$ (680,232)
Revenue received post 3rd Interim reporting	-	-	-
Transfer-In & Sources	-	-	-
Total Revenues & Sources	3,555,061	4,235,293	(680,232)
Salaries,Supplies,Services & Equipment	6,681,324	4,567,528	2,113,796
Other outgo	-	-	-
Indirect Cost	-	-	-
Contributions & Transfers Out	-	-	-
Total Expenses & Uses	6,681,324	4,567,528	2,113,796
Change in Fund Balance	(3,126,263)	(332,235)	(2,794,028)
Beginning Fund Balance	4,523,683	4,855,918	(332,235)
Ending Fund Balance	\$ 1,397,420	\$ 4,523,683	\$ (3,126,263)
Purpose of Fund - Accts for funds rec'd from developers fees & Redevelopment Agencies			

Fund Summary – Fund 35 (County School Facility)

County School Facility Fund 35	2012-13 Bgt Dev	2011-12 3rd Interim	Diff
Revenue Limit (\$ for Student Attendance)			
Other Revenue	\$ 10,765,198	\$ 16,412,207	\$ (5,647,009)
Transfer-In & Sources	-	-	-
Total Revenues & Sources	10,765,198	16,412,207	(5,647,009)
Salaries,Supplies,Services & Equipment	24,487,637	16,417,291	8,070,346
Other outgo	-	-	-
Indirect Cost	-	-	-
Contributions & Transfers Out	-	-	-
Total Expenses & Uses	24,487,637	16,417,291	8,070,346
Change in Fund Balance	(13,722,439)	(5,084)	(13,717,355)
Beginning Fund Balance	13,722,439	13,727,523	(5,084)
Ending Fund Balance	\$ 0	\$ 13,722,439	\$ (13,722,439)
Purpose of Fund - Accts for revenues and expenses associated with statewide modernization			

Fund Summary – Fund 40 (Special Reserve)

Special Reserve Fund 40	2012-13 Bgt Dev	2011-12 3rd Interim	Diff
Revenue Limit (\$ for Student Attendance)			
Other Revenue	\$ 4,700,572	\$ 7,718,416	\$ (3,017,844)
Transfer-In & Sources	-	-	-
Total Revenues & Sources	4,700,572	7,718,416	(3,017,844)
Salaries,Supplies,Services & Equipment	4,700,572	9,469,461	(4,768,889)
Other outgo	-	-	-
Indirect Cost	-	-	-
Contributions & Transfers Out	-	-	-
Total Expenses & Uses	4,700,572	9,469,461	(4,768,889)
Change in Fund Balance	-	(1,751,045)	1,751,045
Beginning Fund Balance	398,161	2,149,206	(1,751,045)
Ending Fund Balance	\$ 398,161	\$ 398,161	\$ -
Purpose of Fund - Accts for the rev and exp associated with the "<u>Williams Settlement</u>", Air Resource Board and the McClymonds Family Youth Center (MFYC)			

Fund Summary – Fund 51 (Bond Interest & Redemption)

Bond Interest & Redemption Fund 51	2012-13 Bgt Dev	2011-12 3rd Interim	Diff
Revenue Limit (\$ for Student Attendance)			
Other Revenue	\$ 50,544,087	\$ 50,544,087	\$ -
Transfer-In & Sources	-	-	-
Total Revenues & Sources	50,544,087	50,544,087	-
Salaries,Supplies,Services & Equipment	-	-	-
Other outgo	48,447,619	48,447,619	-
Indirect Cost	-	-	-
Contributions & Transfers Out	-	-	-
Total Expenses & Uses	48,447,619	48,447,619	-
Change in Fund Balance	2,096,468	2,096,468	-
Beginning Fund Balance	40,990,303	38,893,835	2,096,468
Ending Fund Balance	\$ 43,086,771	\$ 40,990,303	\$ 2,096,468
Purpose of Fund - Accts for repayment of principal and interest of locally approved G.O. bonds.			
Pmts made from taxes levied by Counties			

Fund Summary – Fund 53 (Tax Override)

Tax Override Fund 53	2012-13 Bgt Dev	2011-12 3rd Interim	Diff
Revenue Limit (\$ for Student Attendance)			
Other Revenue	\$ 13,705	\$ 84,749	\$ (71,044)
Transfer-In & Sources	-	-	-
Total Revenues & Sources	13,705	84,749	(71,044)
Salaries,Supplies,Services & Equipment	-	-	-
Other outgo	-	-	-
Indirect Cost	-	-	-
Contributions & Transfers Out	-	-	-
Total Expenses & Uses	-	-	-
Change in Fund Balance	13,705	84,749	(71,044)
Beginning Fund Balance	84,850	101	84,749
Ending Fund Balance	\$ 98,555	\$ 84,850	\$ 13,705
Purpose of Fund - Accts for the repayment of voted indebtedness other than Bond Interest & Redemption payments to be financed by Ad Valorem levies.			

Fund Summary – Fund 56 (Debt Service Fund)

Debt Service Fund 56	2012-13 Bgt Dev	2011-12 3rd Interim	Diff
Revenue Limit (\$ for Student Attendance)			
Other Revenue	\$ -	\$ -	\$ -
Transfer-In & Sources	-	-	-
Total Revenues & Sources	-	-	-
Salaries,Supplies,Services & Equipment	-	-	-
Other outgo	-	-	-
Indirect Cost	-	-	-
Contributions & Transfers Out	-	-	-
Total Expenses & Uses	-	-	-
Change in Fund Balance	-	-	-
Beginning Fund Balance	3,687	3,687	-
Ending Fund Balance	\$ 3,687	\$ 3,687	\$ -
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.			

Fund Summary – Fund 67 (Self Insurance)

Self Insurance Fund 67	2012-13 Bgt Dev	2011-12 3rd Interim	Diff
Revenue Limit (\$ for Student Attendance)			
Other Revenue	\$ 17,066,538	\$ 15,666,537	\$ 1,400,001
Transfer-In & Sources	-	-	-
Total Revenues & Sources	17,066,538	15,666,537	1,400,001
Salaries,Supplies,Services & Equipment	16,126,538	20,995,801	(4,869,263)
Other outgo	-	-	-
Indirect Cost	-	-	-
Contributions & Transfers Out	470,000	457,905	12,095
Total Expenses & Uses	16,596,538	21,453,706	(4,857,168)
Change in Fund Balance	470,000	(5,787,169)	6,257,169
Beginning Fund Balance	6,206,910	11,994,079	(5,787,169)
Ending Fund Balance	\$ 6,676,910	\$ 6,206,910	\$ 470,000
Purpose of Fund - Accts for self-insurance activities from other operating funds			