



**OAKLAND UNIFIED
SCHOOL DISTRICT**

Community Schools, Thriving Students

2016-17 Budget Adoption

Oakland USD – Board of Education June 29, 2016



Presented by Budget Department

Presented to Board of Education

June 29, 2016

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General Fund

Executive Summary

2016-17 Budget Adoption Executive Summary



- The budget development process that began in September 2015 is nearing completion with the passage of the 2016-19 LCAP and 2016-17 budget on June 29.
- Schools will see additional resources:
 - **\$12.8 million** additional funds allocated directly to school sites.
 - **\$9 million** of Measure N allocated to high schools
 - Teachers will have an **additional ½ hour** per week for collaboration and prep.
 - The **network structure** has been realigned to improve support for schools.
- Investments made in 2015-16 will continue into 2016-17, including **additional compensation for the District’s employees.**
- No additional funding resulting from the **May Revise** as we experienced last year.



General Fund

Unrestricted General Fund

2016-17 Budget Adoption

Unrestricted Revenues



**Unrestricted revenues are estimated to increase by \$9.1 M
from 3rd Interim**

The key revenue adjustments were:

\$22.4M net increase in LCFF revenues – enrollment projections are higher, resulting in an additional 345 average daily attendance (ADA) in 2016-17.

\$10M decrease in state and local revenues – State one-time revenues are less in 2016-17 than in 2015-16.

\$1.7M decrease in transfers – self insurance payment of moving costs was a one-time expenditure in 2015-16.

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Unrestricted Expenditures

Unrestricted expenditures are estimated to increase by \$8.7 M from the 3rd Interim Budget

The key expenditure adjustments were:

- **\$6.2 M increase in Salaries, Supplies, Services & Equipment** is primarily due to the following
 - Additional investments in instructional programs
 - Anticipated salary increase
- **\$1.8 M increase in Contributions and Transfers Out** is primarily due to the increased costs.
- **\$1 M decrease in Indirect Costs**, which is an offset to expenditures, is due to lower budgeted expenditures at the start of the year that are charged the indirect cost. The amount increases during the year as carryover and other grants are loaded.

2016-17 Budget Adoption

Unrestricted General Fund - Revenues and Expenses



Unrestricted General Fund		2016-17 BUDGET ADOPTION	2015-16 THIRD INTERIM	Diff
Local Control Funding Formula (LCFF) Revenues		\$ 358,772,847	\$ 336,298,950	\$ 22,473,897
Prior Year Revenue Adjustment		-	1,044,900	(1,044,900)
Other State & Federal Revenue		16,070,645	26,306,699	(10,236,054)
Local Revenue		29,209,741	29,569,240	(359,499)
Transfer-In & Sources		564,067	2,297,370	(1,733,303)
Total Revenues & Sources	a	404,617,300	395,517,159	9,100,141
Salaries,Supplies,Services & Equipment		335,403,605	329,179,594	6,224,011
Other Outgo (Pass Throughs / Debt Service)		6,242,046	6,687,808	(445,762)
Indirect Cost (Expense Offset)		(4,340,769)	(5,366,356)	1,025,588
Contributions & Transfers Out		67,183,784	65,305,058	1,878,726
Total Expenses & Uses	b	404,488,666	395,806,105	8,682,562
Change in Fund Balance	a-b=c	\$ 128,634	\$ (288,945)	\$ 417,579
Beginning Fund Balance	d	17,559,526	16,133,721	1,425,805
Audit Adjustment	e	-	1,714,750	(1,714,750)
Adjusted Beginning Balance	d+e=f	\$ 17,559,526	\$ 17,848,471	\$ (288,945)
Ending Fund Balance	c+f=g	\$ 17,688,160	\$ 17,559,526	\$ 128,634
Note - See the assumptions for explanation of differences				

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Unrestricted General Fund - Fund Balance Designations



Unrestricted General Fund	2016-17 BUDGET ADOPTION	2015-16 THIRD INTERIM	Diff
Ending Fund Balance	\$ 17,688,160	\$ 17,559,526	\$ 128,634
Components of the Ending Fund Balance:			
Reserve for Economic Uncertainty	10,405,253	10,439,838	(34,586)
Designated for the Following:			
Audit & Audit Findings (ONE-TIME)	6,528,165	6,074,429	453,736
Early Retirement Pgm Approved 2011-12 (ONE-TIME)	604,742	895,258	(290,516)
Revolving Cash (ONE-TIME)	150,000	150,000	-
Total Ending Fund Balance	\$ 17,688,160	\$ 17,559,526	\$ 128,634
Reserve for Economic Uncertainty is the 2% minimum required for OUSD per State Dept. of Ed, however the Board policy requires 3%. Staff has been directed by the board to lower this reserve to the 2% required by the State and designate the difference to Audit and Audit Findings.			

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Unrestricted General Fund - Structural Surplus/Deficit



Structural Surplus (Deficit) for Unrestricted Gen Fund

		2016-17 BUDGET ADOPTION	2015-16 THIRD INTERIM	Diff
Excess of revenues over (under) expenses	A	\$ 128,634	\$ (288,945)	\$ 417,579
Less One-Time Unrestricted General Fund Revenues & Expenses:				
1 One-time investment in Human Capital Devel Mgt System		-	492,320	(492,320)
2 One-time write-off for prior year audit adjustments		-	2,437,589	(2,437,589)
3 One-time cost related to Human Capital Data Mgt		-	700,000	(700,000)
One-Time Unrestricted General Fund Revenues /Expenses	B	-	3,629,909	(3,629,909)
Structural (Deficit) After Deducting One-Time Items	A+B=C	\$ 128,634	\$ 3,340,964	\$ (3,212,331)

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Unrestricted General Fund Assumptions – page 1 of 2

	2016-17 BUDGET ADOPTION	2015-16 THIRD INTERIM	Diff	
STATE LCFF UNRESTRICTED FUNDING ASSUMPTIONS				Comments
Average Daily Attendance (ADA)	35,910	35,565	345	anticipated increase in ADA due to increased enrollment projections
LCFF Factor (unduplicated)	78.07%	78.07%	0.00%	
State Funding Rate	54.84%	51.97%	2.87%	Increase in "Gap" funding % based on the latest State LCFF Calculator.
Cost of Living Adjustment (COLA)	0.000%	1.020%	-1.020%	
Supplemental %	20%	20%	0%	
Concentration %	50%	50%	0%	
Total LCFF funding	\$ 358,771,095	\$ 336,361,309	\$ 22,409,786	Difference due to the increases noted above.
Prior Year Revenue Adjustment	\$ -	\$ 1,044,900	\$ (1,044,900)	Difference due to prior year revenue adjustment based on prior year audit adjustments
Special Education Transfer	\$ -	\$ -	\$ -	
Adult Education Transfer	\$ -	\$ (67,416)	\$ 67,416	
Misc	\$ 1,752	\$ 5,058	\$ (3,306)	
NET UNRESTR LOCAL CONTROL FUNDING FORMULA (LCFF)	\$ 358,772,847	\$ 337,343,851	\$ 21,428,996	Difference due to the increases noted above.
OTHER STATE UNRESTRICTED FUNDING ASSUMPTIONS				Comments
Mandated Cost Block Grant	\$ 1,219,584	\$ 1,219,584	\$ -	
Lottery	\$ 5,268,791	\$ 5,268,791	\$ -	
M.A.A.	\$ 1,000,000	\$ 1,000,000	\$ -	
One-Time Discretionary Funds 16-17	\$ 8,510,602	\$ 18,746,656	\$ (10,236,054)	One-Time funding for 16-17 per Governor's May Revised (Est is \$237/ADA) is lower than for 15-16
Other Federal	\$ 71,668	\$ 71,668	\$ -	
TOTAL OTHER STATE & OTHER INC	\$ 16,070,645	\$ 26,306,699	\$ (10,236,054)	
UNRESTRICTED LOCAL FUNDING ASSUMPTIONS				Comments
Parcel Tax	\$ 20,388,810	\$ 20,700,766	\$ (311,956)	Decrease due to more parcels exempt from collection anticipated based on 15-16 activity/exemptions
RDA for Routine Repair & Maintience Acct (RRMA)	\$ 3,820,514	\$ 3,614,666	\$ 205,848	Increase in RDA Tax revenues.
Charter Schools	\$ 2,383,742	\$ 2,387,133	\$ (3,391)	
Leases & Rentals	\$ 827,519	\$ 1,077,519	\$ (250,000)	Decrease in Chabot Science Center lease.
Interagency	\$ 873,938	\$ 873,938	\$ -	
Other Local Revenue	\$ 752,633	\$ 752,633	\$ -	
Interest	\$ 162,585	\$ 162,585	\$ -	
TOTAL LOCAL INCOME	\$ 29,209,741	\$ 29,569,240	\$ (359,499)	
UNRESTRICTED TRANSFERS-IN FUNDING ASSUMPTIONS				Comments
Transfer from Self Insurance	\$ 300,000	\$ 1,850,880	\$ (1,550,880)	One-time transfer to cover part of the admin move to 1000 Broadway during 15-16
Loan Pmt for Fund 13 (Food Serv)	\$ 206,843	\$ 206,843	\$ -	
Loan Pmt for Fund 12 (CDC)	\$ 57,224	\$ 57,224	\$ -	
Transfer from fund 40 (Special Reserve Capital Projects)	\$ -	\$ 182,423	\$ (182,423)	Solar rebate transfer from fund 40 was a one-time transfer in 15-16
TOTAL TRANSFERS-IN	\$ 564,067	\$ 2,297,370	\$ (1,733,303)	

2016-17 Budget Adoption



Unrestricted General Fund Assumptions – page 2 of 2

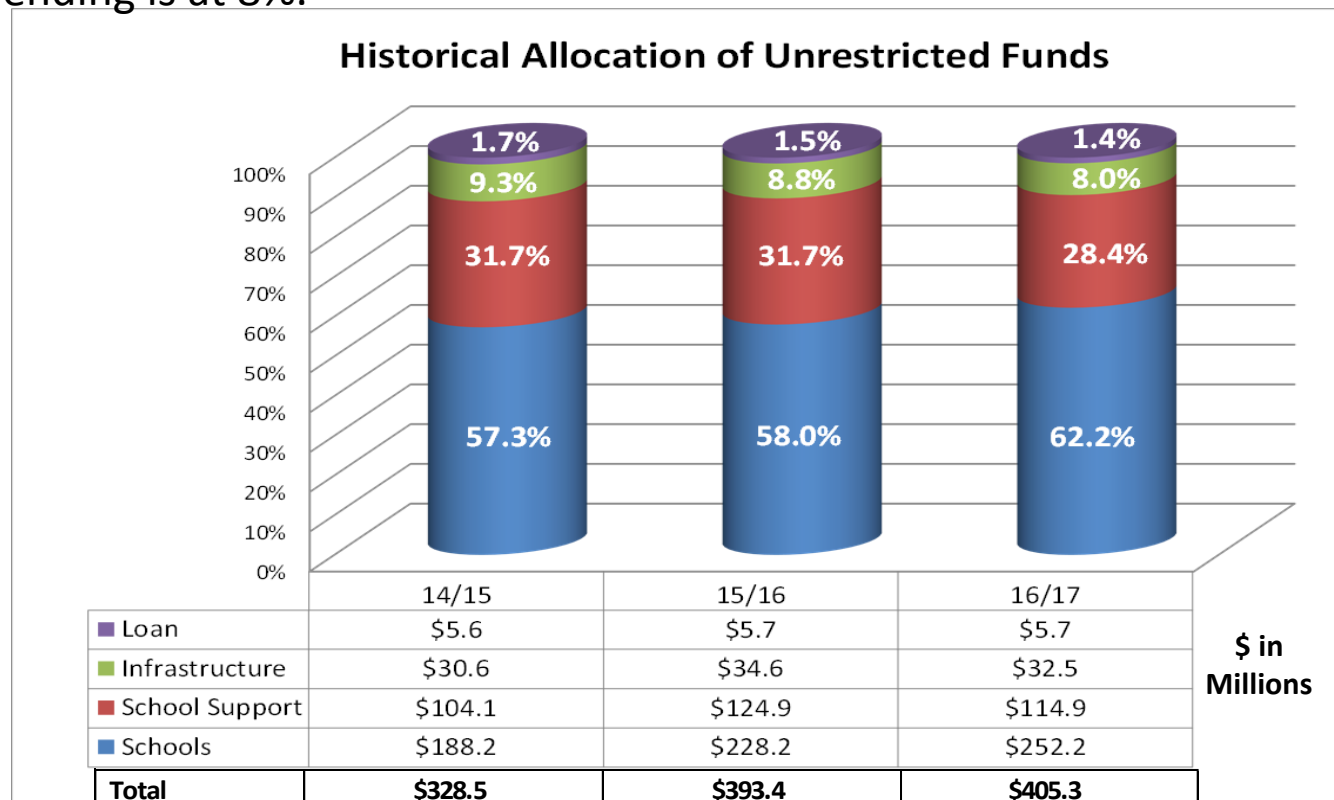
	2016-17 BUDGET ADOPTION	2015-16 THIRD INTERIM	Diff	
UNRESTRICTED EXPENSES				Comments
SCHOOLS				
School Budgets	\$ 252,180,680	\$ 228,235,523	\$ 23,945,157	Incr due to 1) add'l investment(s) in Instructional pgms; 2) anticipated salary incr;
TOTAL SCHOOLS	\$ 252,180,680	\$ 228,235,523	\$ 23,945,157	3) vacancy & other savings bgtd in DistrictWide for 16-17
CENTRAL & CENTRAL SCHOOL SUPPORT				
Central Budgets	\$ 71,143,221	\$ 78,312,710	\$ (7,169,489)	Decrease due to 1) cuts and reallocation to schools & 2) elim of one-time cost from 15-16 (\$5.9M)
TOTAL CENTRAL	\$ 71,143,221	\$ 78,312,710	\$ (7,169,489)	
DISTRICT-WIDE				
District-Wide Budgets (Sites 998 & 999)	\$ 12,079,705	\$ 22,631,362	\$ (10,551,657)	Decr due to 1) elim of one-time costs, incl audit findings noted in 15-16; 2) vacancy savings bgtd here
TOTAL DISTRICT-WIDE	\$ 12,079,705	\$ 22,631,362	\$ (10,551,657)	until reallocated during the year
TOTAL EXPENSES	\$ 335,403,605	\$ 329,179,594	\$ 6,224,011	Net increase due to the changes noted above.
UNRESTRICTED OTHER OUTGO ASSUMPTIONS				Comments
Write-offs & Other	\$ 165,000	\$ 610,762	\$ (445,762)	One-time write-off in 2015-16 for charter receivables not expected for 2016-17
State Loan Pmts	\$ 5,985,477	\$ 5,985,477	\$ -	
Other "Other Outgo"	\$ 91,569	\$ 91,569	\$ -	
TOTAL OTHER OUTGO	\$ 6,242,046	\$ 6,687,808	\$ (445,762)	
UNRESTRICTED INDIRECT COST ASSUMPTIONS				Comments
Interprogram	\$ (2,801,724)	\$ (3,694,412)	\$ 892,688	Decr due to lower bgtd exps at the start of the yr. Increases during the yr as carryover and other grants are loaded.
Interfund	\$ (1,539,045)	\$ (1,671,944)	\$ 132,900	Decrease due to decrease in expenditures.
TOTAL TRANSFERS-IN	\$ (4,340,769)	\$ (5,366,356)	\$ 1,025,588	
UNRESTRICTED CONTRIBUTIONS & TRANSFERS OUT				Comments
Special Education Program	\$ 51,917,116	\$ 49,938,547	\$ 1,978,569	Increase in the contribution is due primarily to increased costs.
RRMA (Build & Grounds)	\$ 13,548,405	\$ 13,282,750	\$ 265,655	
ROTC	\$ 98,773	\$ 133,725	\$ (34,951)	Decrease due to programmatic adjustment.
TITLE 1 & II	\$ -	\$ 932,000	\$ (932,000)	Decrease due to one-time audit findings recorded in 15-16.
Transfer to Early Childhood	\$ 894,490	\$ 131,830	\$ 762,660	Increase due to increase program costs (staffing /raises)
Transfer to Nutritional Services	\$ 725,000	\$ 886,207	\$ (161,207)	Reduction primarily due to transfer to cover one-time bonus for 15-16
TOTAL CONTRIBUTIONS & TRANSFERS OUT	\$ 67,183,784	\$ 65,305,058	\$ 1,878,726	

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Board policy requires the District’s central budget spending to be no more than 12% of the District’s budget. Over the past two years and as budgeted for 2016-17, the District has reduced the percentage of spending centrally. For 2016-17, central spending is at 8%.





Appendix

- Multiyear Projections
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General Fund

Multiyear Projections

2016-17 Budget Adoption

General Fund - Multiyear Assumptions



	Unrestricted General Fund			Restricted General Fund		
	2016-17	2017-18	2018-19	2016-17	2017-18	2018-19
REVENUE:						
LCFF Revenue	\$ 358,772,847	\$ 373,690,276	\$ 376,280,217	\$ 2,326,800	\$ 2,352,627	\$ 2,409,561
Other Revenue	Flat / CPI Incr	Flat / CPI Incr	Flat / CPI Incr	Flat / CPI Incr	Flat / CPI Incr	Flat / CPI Incr
Additional One-Time funding	\$ 8,510,602	\$ -	\$ -	\$ -	\$ -	\$ -
EXPENSES:						
Salaries (Certificated & Classified):						
Step & Column	1.50%	1.50%	1.50%	1.50%	1.50%	1.50%
Salary Increase	0%	0%	0%	0%	0%	0%
Benefits:						
Salary Driven	1.50%	1.50%	1.50%	1.50%	1.50%	1.50%
Health & Welfare	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
STRS (<i>actual rate</i>)	12.58%	14.43%	16.28%	12.58%	14.43%	16.28%
Pers (<i>actual rate</i>)	13.89%	15.50%	17.10%	13.89%	15.50%	17.10%
Non Salary CPI Increase:	2.22%	2.52%	2.62%	2.22%	2.52%	2.62%
Incr exps for RRMA, Meas N, PEC				\$ -	\$ -	\$ -
TRANSFERS IN:						
From Self Insurance Fd	\$ 300,000	\$ 300,000	\$ 300,000	\$ -	\$ -	\$ -
TRANSFERS OUT:						
To Early Childhood	\$ (894,490)	\$ (894,490)	\$ (894,490)	\$ -	\$ -	\$ -
To Food Services	\$ (725,000)	\$ (725,000)	\$ (725,000)	\$ -	\$ -	\$ -
CONTRIBUTIONS:						
Special Ed Program	\$ (51,917,116)	\$ (52,493,396)	\$ (53,763,736)	\$ 51,917,116	\$ 52,493,396	\$ 53,763,736
RRMA (B&G)	\$ (13,548,405)	\$ (15,868,572)	\$ (16,252,592)	\$ 13,548,405	\$ 15,868,572	\$ 16,252,592
Other	\$ (98,773)	\$ (98,773)	\$ (98,773)	\$ 98,773	\$ 98,773	\$ 98,773
Changes to budget	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (800,000)

2016-17 Budget Adoption

Unrestricted General Fund - Multiyear Projections



Unrestricted General Fund		2016-17	2017-18	2018-19
Unrestricted LCFF Revenues		\$ 358,772,847	\$ 373,690,276	\$ 375,280,217
Other Revenue		45,280,386	36,892,334	37,162,480
Transfer-In, Sources & Contrib		(65,000,227)	(67,896,675)	(69,551,034)
Total Revenues & Sources	a	339,053,006	342,685,936	342,891,663
Salaries,Supplies,Services & Equipment		335,403,605	339,223,627	341,098,600
Other outgo (Pass Throughs / Debt Service)		6,242,046	6,242,046	6,242,046
Indirect Cost (Expense Offset)		(4,340,769)	(4,822,594)	(4,897,922)
Transfers Out		1,619,490	1,619,490	1,619,490
Total Expenses & Uses	b	338,924,372	342,262,568	344,062,214
Change in Fund Balance	a-b=c	128,634	423,368	(1,170,551)
Beginning Fund Balance	d	17,559,526	17,688,160	18,111,529
Ending Fund Balance	c+d=e	\$ 17,688,160	\$ 18,111,529	\$ 16,940,978

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Restricted General Fund - Multiyear Projections

Restricted General Fund		2016-17	2017-18	2018-19
Restricted LCFF Revenues		\$ 2,326,800	\$ 2,352,627	\$ 2,409,561
Other Revenue		113,556,299	113,436,423	116,184,122
Transfer-In, Sources & Contrib		65,564,294	68,460,742	70,115,101
Total Revenues & Sources	a	181,447,393	184,249,793	188,708,784
Salaries,Supplies,Services & Equipment		175,722,545	181,057,551	185,265,429
Other outgo (Pass Throughs / Debt Service)		2,813,994	2,813,994	2,813,994
Indirect Cost (Expense Offset)		2,801,724	2,955,258	3,117,206
Transfers Out		-	-	-
Total Expenses & Uses	b	181,338,263	186,826,803	191,196,629
Change in Fund Balance	a-b=c	109,131	(2,577,011)	(2,487,845)
Beginning Fund Balance	d	10,419,709	10,528,840	7,951,829
Ending Fund Balance	c+d=e	\$ 10,528,840	\$ 7,951,829	\$ 5,463,984



Appendix

Cash flow



2016-17 Budget Adoption

Actual Cash Balance	July 2016 Projected	August 2016 Projected	September 2016 Projected	October 2016 Projected	November 2016 Projected	December 2016 Projected
Beginning Cash	\$11,409,487	\$ 4,217,250	\$ 26,887,747	\$ 12,475,176	\$ 5,858,964	\$ 7,521,880
Total Receipts	13,723,195	27,033,848	38,437,617	29,229,041	28,094,902	83,820,957
Total Disbursements	16,776,030	14,695,507	39,567,616	42,443,605	42,988,655	44,393,211
A/R & A/P	(4,139,402)	10,332,156	(13,282,573)	6,598,352	16,556,669	(4,752,542)
Net Increase / Decrease	(7,192,237)	22,670,497	(14,412,571)	(6,616,212)	1,662,915	34,675,204
Ending Cash	\$ 4,217,250	\$ 26,887,747	\$ 12,475,176	\$ 5,858,964	\$ 7,521,880	\$ 42,197,083
Actual Cash Balance	January 2017 Projected	February 2017 Projected	March 2017 Projected	April 2017 Projected	May 2017 Projected	June 2017 Projected
Beginning Cash	42,197,083	31,194,063	27,973,500	27,168,362	32,944,096	15,530,007
Total Receipts	31,702,663	39,423,141	41,460,466	65,850,265	33,545,564	68,678,739
Total Disbursements	43,702,165	43,372,108	44,621,384	45,458,848	46,205,253	80,037,780
A/R & A/P	996,481	728,405	2,355,780	(14,615,683)	(4,754,401)	6,131,029
Net Increase / Decrease	(11,003,021)	(3,220,562)	(805,138)	5,775,734	(17,414,089)	(5,228,013)
Ending Cash	\$ 31,194,063	\$ 27,973,500	\$ 27,168,362	\$ 32,944,096	\$ 15,530,007	\$10,301,994

Note: Assumes \$15 million borrowed from County in November and repaid in April to manage monthly cash flow.



Appendix

All Fund Summary

2016-17 Budget Adoption

All Funds - Summary



Fd #	Fund Description	EXPENSES (Object Codes 1000-7999)			
		2016-17 BUDGET ADOPTION	2015-16 THIRD INTERIM	Difference	
		\$\$\$	\$\$\$	\$\$\$	%
General Fund					
01	Gen Fund - Unrestricted	\$ 404,488,666	\$ 395,806,105	\$ 8,682,562	2.2%
01	Gen Fund - Restricted	\$ 115,773,845	\$ 126,185,808	\$ (10,411,963)	-8.3%
Total General Fund		\$ 520,262,512	\$ 521,991,913	\$ (1,729,401)	-0.3%
11	Adult Education	\$ 2,189,500	\$ 2,733,141	\$ (543,641)	-19.9%
12	Child Development	\$ 12,132,800	\$ 13,334,578	\$ (1,201,778)	-9.0%
13	Cafeteria	\$ 19,959,418	\$ 19,617,147	\$ 342,271	1.7%
Facility Related Funds					
14	Deferred Maintenance	\$ -	\$ 1,391,569	\$ (1,391,569)	
21	Gen.Oblig. Bonds	\$ 128,905,840	\$ 104,854,948	\$ 24,050,892	22.9%
25	Dev Fee / Redevel	\$ 800,000	\$ 1,936,986	\$ (1,136,986)	-58.7%
35	State Modernization	\$ -	\$ 5,111,018	\$ (5,111,018)	
40	Williams Settlement	\$ -	\$ 196,675	\$ (196,675)	
Total Facility Related Funds		\$ 129,705,840	\$ 113,491,196	\$ 16,214,644	14.3%
51	Bond Int & Redemption	\$ 83,924,647	\$ 277,709,944	\$ (193,785,297)	-69.8%
67	Self Insurance	\$ 22,678,764	\$ 21,576,500	\$ 1,102,264	5.1%
ALL FUNDS		\$ 790,853,481	\$ 970,454,418	\$ (179,600,938)	-18.5%



Appendix

Restricted General Fund

2016-17 Budget Adoption

Restricted General Fund



Restricted General Fund	2016-17 BUDGET ADOPTION	2015-16 THIRD INTERIM	Diff	
LCFF (\$ for Student Attendance)	\$ 2,326,800	\$ 2,326,800	\$ -	
Other Revenue	113,556,299	120,998,848	(7,442,549)	1
Transfer-In & Sources	-	-	-	
Total Revenues & Sources	115,883,099	123,325,648	(7,442,549)	
Salaries,Supplies,Services & Equipment	175,722,422	182,944,798	(7,222,376)	2
Other outgo (Pass Through / Debt Service)	2,813,994	3,833,319	(1,019,325)	3
Indirect Cost	2,801,724	3,694,412	(892,688)	4
Contributions & Transfers Out	(65,564,294)	(64,286,721)	(1,277,573)	5
Total Expenses & Uses	115,773,845	126,185,808	(10,411,963)	
Change in Fund Balance	109,254	(2,860,161)	2,969,414	
Beginning Fund Balance	10,419,709	13,234,888	(2,815,179)	
Adjustments	-	-	-	
Adjusted Beginning Fund Balance	10,419,709	13,234,888	(2,815,179)	
Ending Fund Balance	\$ 10,528,963	\$ 10,374,727	\$ 154,236	
Purpose of Fund - Accts for restricted resources in the General Fund such as Special Ed funds, Federal funds (Title I, Title II, Title III) & other restricted state, fed & local grants				
1	Some of 2015-16 revenue is multiyear and will be carried over into 2016-17 after books have closed. Other grants were one-year; 2016-17 revenue is recognized when grant letter is received.			
2	Reduced projected operating costs to support reduction in federal revenue (carryover not assumed at adoption).			
3	Reduction in charter pass-through as assumed at adoption			
4	Indirect cost applied to confirmed revenue sources for 2016-17. Will increase with additional revenue and carryover.			
5	Contributions from unrestricted for RRMA and PEC has increased in line with increased costs.			



Appendix

Other Funds

2016-17 Budget Adoption

Fund 11 – Adult Education



Adult Education Fund 11	2016-17 BUDGET ADOPTION	2015-16 THIRD INTERIM	Diff.	
LCFF (\$ for Student Attendance)	\$ -	\$ 67,416	\$ (67,416)	
Other Revenue	2,189,500	2,369,670	(180,170)	1
Transfer-In & Sources	-	-	-	
Total Revenues & Sources	2,189,500	2,437,086	(247,586)	
			-	
Salaries,Supplies,Services & Equipment	2,099,991	2,656,526	(556,535)	2
Other outgo (Charter Pass Thru / Debt Service)	-	-	-	
Indirect Cost	89,509	76,615	12,894	
Contributions & Transfers Out	-	-	-	
Total Expenses & Uses	2,189,500	2,733,141	(543,641)	
			-	
Change in Fund Balance	-	(296,054)	296,054	
			-	
Beginning Fund Balance	290,300	586,354	(296,054)	
Adjustments	-	-	-	
Adjusted Beginning Fund Balance	290,300	586,354	(296,054)	
			\$ -	
Ending Fund Balance	\$ 290,300	\$ 290,300	\$ (0)	
Purpose of Fund - Accts for fed, state and local revenues for adult ed programs				
1	Reduction in federal and state revenue			
2	Reduction in projected program expenses to align with reduced revenues; budget will be adjusted when revenue becomes available.			

2016-17 Budget Adoption

Fund 12 – Child Development



Child Development Fund 12	2016-17 BUDGET ADOPTION	2015-16 THIRD INTERIM	Diff.	
LCFF (\$ for Student Attendance)				
Other Revenue	\$ 11,238,310	\$ 13,192,386	\$ (1,954,076)	1
Transfer-In & Sources	894,490	131,830	762,660	2
Total Revenues & Sources	12,132,800	13,324,216	(1,191,416)	
Salaries,Supplies,Services & Equipment	11,556,440	12,622,139	(1,065,699)	3
Other outgo (Charter Pass Thru / Debt Service)	-	-	-	
Indirect Cost	519,136	655,215	(136,079)	4
Contributions & Transfers Out	57,224	57,224	-	
Total Expenses & Uses	12,132,800	13,334,578	(1,201,778)	
Change in Fund Balance	-	(10,362)	10,362	
Beginning Fund Balance	-	10,361	(10,361)	
Adjustments	-	-	-	
Adjusted Beginning Fund Balance	-	10,361	(10,361)	
Ending Fund Balance	\$ -	\$ (0)	\$ 0	
Purpose of Fund - Accts for fed, state and local revenues for child development programs				
1	Reduction in federal revenue determined by projection of qualifying students.			
2	Increase in transfer from General Fund to support program costs as a result of lower projected revenue.			
3	Reduction in program costs to best align with reduced revenues,			
4	Lower indirect cost due to reduced expenditures.			

2016-17 Budget Adoption

Fund 13 – Cafeteria



Cafeteria Fund 13	2016-17 BUDGET ADOPTION	2015-16 THIRD INTERIM	Diff.	
LCFF (\$ for Student Attendance)				
Other Revenue	\$ 19,234,418	\$ 18,727,105	\$ 507,313	1
Transfer-In & Sources	725,000	886,207	(161,207)	2
Total Revenues & Sources	19,959,418	19,613,312	346,106	
Salaries,Supplies,Services & Equipment	18,822,175	18,470,189	351,986	3
Other outgo	-	-	-	
Indirect Cost	930,400	940,115	(9,715)	
Contributions & Transfers Out	206,843	206,843	-	
Total Expenses & Uses	19,959,418	19,617,147	342,271	
Change in Fund Balance	-	(3,834)	3,834	
Beginning Fund Balance	-	3,834	(3,834)	
Adjustments	-	-	-	
Adjusted Beginning Fund Balance	-	3,834	(3,834)	
Ending Fund Balance	\$ -	\$ (0)	\$ 0	
<u>Purpose of Fund</u> - Accts for fed, state and local resources to operate the food service prgm				
1	Increase in revenue (federal and state)			
2	Decrease due to one-time support to cover 2015-16 salary increases not repeated in 2016-17			
3	Increase in expenses to align with increased revenue			

2016-17 Budget Adoption

Fund 14 – Deferred Maintenance



Deferred Maintenance Fund 14	2016-17 BUDGET ADOPTION	2015-16 THIRD INTERIM	Diff.	
LCFF (\$ for Student Attendance)				
Other Revenue	\$ -	\$ 2,980	\$ (2,980)	
Transfer-In & Sources	-	-	-	
Total Revenues & Sources	-	2,980	(2,980)	
Salaries,Supplies,Services & Equipment	-	1,391,569	(1,391,569)	1
Other outgo	-	-	-	
Indirect Cost	-	-	-	
Contributions & Transfers Out	-	-	-	
Total Expenses & Uses	-	1,391,569	(1,391,569)	
Change in Fund Balance	-	(1,388,589)	1,388,589	
Beginning Fund Balance	494,818	1,883,407	(1,388,589)	
Adjustments	-	-	-	
Adjusted Beginning Fund Balance	494,818	1,883,407	(1,388,589)	
Ending Fund Balance	\$ 494,818	\$ 494,818	\$ (0)	
Purpose of Fund - Accts for state apportionments & matching funds for deferred maintenance				
1	No expenditures initially assumed for FY 16-17. Budget will be adjusted as needs are determined.			

2016-17 Budget Adoption

Fund 21 – Building Fund (Bonds)



Building Fund 21	2016-17 BUDGET ADOPTION	2015-16 THIRD INTERIM	Diff.	
LCFF (\$ for Student Attendance)				
Other Revenue		\$ 621,531	\$ (621,531)	1
Transfer-In & Sources	-	179,970,693	(179,970,693)	1
Total Revenues & Sources	-	180,592,224	(180,592,224)	
Salaries,Supplies,Services & Equipment	128,905,840	104,854,948	24,050,892	2
Other outgo	-	-	-	
Indirect Cost	-	-	-	
Contributions & Transfers Out	-	-	-	
Total Expenses & Uses	128,905,840	104,854,948	24,050,892	
Change in Fund Balance	(128,905,840)	75,737,276	(204,643,116)	
Beginning Fund Balance	151,568,027	75,830,751	75,737,276	
Adjustments	-	-	-	
Adjusted Beginning Fund Balance	151,568,027	75,830,751	75,737,276	
Ending Fund Balance	\$ 22,662,187	\$ 151,568,027	\$ (128,905,840)	
Purpose of Fund - Accts for proceeds from the sale and exps of locally approved General Obligation (G.O.) Bonds				
1	Revenues not assumed at adoption (including interest, rebates, one-time funds)> Bonds are anticipated to be issued over the summer. Proceeds will be reflected at 1st Interim.			
2	Increase is due to project timeline, scope and costs.			

2016-17 Budget Adoption

Fund 25 – Capital Facilities



Capital Facilities Fund 25	2016-17 BUDGET ADOPTION	2015-16 THIRD	Diff.	
LCFF (\$ for Student Attendance)				
Other Revenue	\$ 5,002,844	\$ 2,435,567	\$ 2,567,277	1
Transfer-In & Sources	-	-	-	
Total Revenues & Sources	5,002,844	2,435,567	2,567,277	
Salaries,Supplies,Services & Equipment				
Other outgo	800,000	1,936,986	(1,136,986)	2
Indirect Cost	-	-	-	
Contributions & Transfers Out	-	-	-	
Total Expenses & Uses	800,000	1,936,986	(1,136,986)	
Change in Fund Balance	4,202,844	498,581	3,704,263	
Beginning Fund Balance	3,879,747	3,381,166	498,581	
Adjustments	-	-	-	
Adjusted Beginning Fund Balance	3,879,747	3,381,166	498,581	
Ending Fund Balance	\$ 8,082,591	\$3,879,747	\$ 4,202,844	
Purpose of Fund - Accts for funds rec'd from developers fees				
1	Developer fees projected higher at Budget Development			
2	Budget will be adjusted as needs are prioritized and appropriate use of resources determined.			

2016-17 Budget Adoption

Fund 35 – County School Facilities



County School Facility Fund 35	2016-17 BUDGET ADOPTION	2015-16 THIRD INTERIM	Diff.	
LCFF (\$ for Student Attendance)				
Other Revenue	\$ -	\$ 2,667,471	\$ (2,667,471)	1
Transfer-In & Sources	-	-	-	
Total Revenues & Sources	-	2,667,471	(2,667,471)	
Salaries,Supplies,Services & Equipment	-	5,111,018	(5,111,018)	1
Other outgo	-	-	-	
Indirect Cost	-	-	-	
Contributions & Transfers Out	-	-	-	
Total Expenses & Uses	-	5,111,018	(5,111,018)	
Change in Fund Balance	-	(2,443,547)	2,443,547	
Beginning Fund Balance	7,218,967	9,662,514	(2,443,547)	
Adjustments	-	-	-	
Adjusted Beginning Fund Balance	7,218,967	9,662,514	(2,443,547)	
Ending Fund Balance	\$ 7,218,967	\$ 7,218,967	\$ (0)	
Purpose of Fund - Accts for revenues and expenses associated with statewide modernization				
1	Neither revenues nor expenditures initially assumed for FY 16-17. Budget will be adjusted as facilities needs are reviewed and appropriate funding source is determined.			

2016-17 Budget Adoption

Fund 40 – Special Reserve for Capital Projects



Special Reserve Fund 40	2016-17 BUDGET ADOPTION	2015-16 THIRD INTERIM	Diff.	
LCFF (\$ for Student Attendance)				
Other Revenue	\$ -	\$ 81,241	\$ (81,241)	1
Transfer-In & Sources	-	-	-	
Total Revenues & Sources	-	81,241	(81,241)	
Salaries,Supplies,Services & Equipment	-	14,252	(14,252)	
Other outgo	-	-	-	
Indirect Cost	-	-	-	
Contributions & Transfers Out	-	182,423	(182,423)	1
Total Expenses & Uses	-	196,675	(196,675)	
Change in Fund Balance	-	(115,434)	115,434	
Beginning Fund Balance	1,545,057	1,660,491	(115,434)	
Adjustments	-	-	-	
Adjusted Beginning Fund Balance	1,545,057	1,660,491	(115,434)	
Ending Fund Balance	\$ 1,545,057	\$ 1,545,057	\$ (0)	
Purpose of Fund - Accts for the rev and exp associated with restricted facilities funds such as the "Williams Settlement", Air Resource Board and the McClymonds Family Youth Center (MFYC).				
1	Revenues nor expenditures initially assumed for FY 16-17. Budget will be adjusted if revenue becomes available and for expenses identified in 2016-17			

2016-17 Budget Adoption

Fund 51 – Bond Interest & Redemption



Bond Interest & Redemption Fund 51	2016-17 BUDGET ADOPTION	2015-16 THIRD INTERIM	Diff.	
LCFF (\$ for Student Attendance)				
Other Revenue	\$ 86,992,962	\$ 76,566,923	\$ 10,426,039	1
Transfer-In & Sources	-	206,664,998	(206,664,998)	2
Total Revenues & Sources	86,992,962	283,231,921	(196,238,959)	
Salaries,Supplies,Services & Equipment				
Other outgo	-	89,629,944	(89,629,944)	2
Indirect Cost	-	-	-	
Contributions, Transfers Out & Sources	83,924,647	188,080,000	(104,155,353)	2
Total Expenses & Uses	83,924,647	277,709,944	(193,785,297)	
Change in Fund Balance	3,068,315	5,521,977	(2,453,662)	
Beginning Fund Balance	84,191,953	78,669,976	5,521,977	
Adjustments	-	-	-	
Adjusted Beginning Fund Balance	84,191,953	78,669,976	5,521,977	
Ending Fund Balance	\$ 87,260,268	\$ 84,191,953	\$ 3,068,315	
Purpose of Fund - Accts for repayment of principal and interest of locally approved G.O. bonds.				
Pmts made from taxes levied by Counties				
1	Increase in bond interest projection			
2	Bond sale revenue, redemption and refinancing not assumed at adoption			

2016-17 Budget Adoption

Fund 67 – Self Insurance



Self Insurance Fund 67	2016-17 BUDGET ADOPTION	2015-16 THIRD INTERIM	Diff.	
LCFF (\$ for Student Attendance)				
Other Revenue	\$ 22,678,764	\$ 22,681,802	\$ (3,038)	
Transfer-In & Sources	-	-	-	
Total Revenues & Sources	22,678,764	22,681,802	(3,038)	
Salaries,Supplies,Services & Equipment	22,378,764	19,725,620	2,653,144	1
Other outgo	-	-	-	
Indirect Cost	-	-	-	
Contributions & Transfers Out	300,000	1,850,880	(1,550,880)	2
Total Expenses & Uses	22,678,764	21,576,500	1,102,264	
Change in Fund Balance	-	1,105,302	(1,105,302)	
Beginning Fund Balance	14,775,758	13,670,456	1,105,302	
Adjustments	-	-	-	
Adjusted Beginning Fund Balance	14,775,758	13,670,456	1,105,302	
Ending Fund Balance	\$ 14,775,758	\$ 14,775,758	\$ 0	
Purpose of Fund - Accts for self-insurance activities from revenues collected from other operating funds.				
1	Initial expense projection aligned with projected budget, funding will be assessed and analyzed against obligations to maximize use of resources			
2	One time interfund transfer in 2015-16 not repeated in 2016-17			

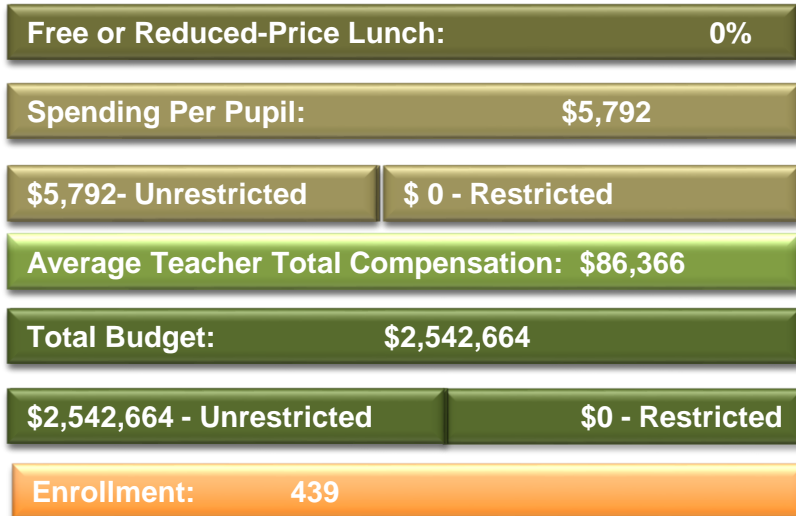
Appendix

School Site Budgets

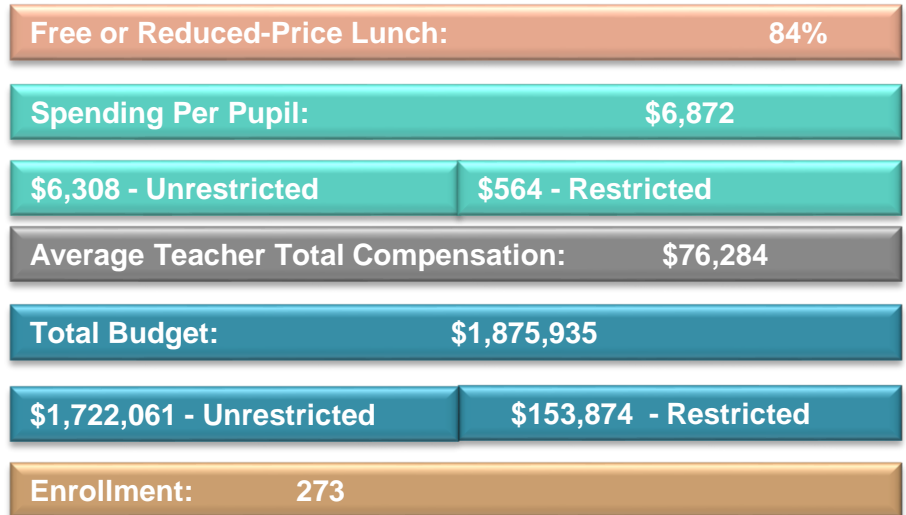
Tale of Two Schools — Elementary

Comparison of funding between 2 OUSD Schools

CROCKER HIGHLAND E.S.



MADISON PARK LOWER E.S.



2016-17 Budget Adoption

Elementary Schools – 1 of 3

(Unrestricted & Restricted)



Site	ENROLLMENT			BUDGET			PER PUPIL			COMMENTS
	FY16/17	FY15/16	DIFFERENCE	FY16/17	FY15/16	DIFFERENCE	FY16/17 Per Pupil	FY15/16 Per Pupil	DIFFERENCE	
101 - ALLENDALE	356	364	(8)	\$ 2,463,095	\$ 2,369,324	\$ 93,771	\$ 6,919	\$ 6,509	\$ 410	
102 - BELLA VISTA	419	394	25	\$ 2,909,423	\$ 2,684,685	\$ 224,738	\$ 6,944	\$ 6,814	\$ 130	
103 - BROOKFIELD	320	324	(4)	\$ 2,583,122	\$ 2,523,768	\$ 59,354	\$ 8,072	\$ 7,789	\$ 283	
105 - BURCKHALTER	233	242	(9)	\$ 2,149,960	\$ 1,967,392	\$ 182,568	\$ 9,227	\$ 8,130	\$ 1,098	
106 - CHABOT	566	567	(1)	\$ 3,389,996	\$ 3,355,522	\$ 34,475	\$ 5,989	\$ 5,918	\$ 71	
107 - EAST OAKLAND PRIDE	382	404	(22)	\$ 2,747,822	\$ 2,679,895	\$ 67,927	\$ 7,193	\$ 6,633	\$ 560	
108 - CLEVELAND	402	401	1	\$ 2,710,587	\$ 2,601,719	\$ 108,868	\$ 6,743	\$ 6,488	\$ 255	
111 - CROCKER HIGHLANDS	439	449	(10)	\$ 2,542,664	\$ 2,401,203	\$ 141,461	\$ 5,792	\$ 5,348	\$ 444	
112 - GREENLEAF ELEMENTARY	603	615	(12)	\$ 4,067,529	\$ 3,691,692	\$ 375,836	\$ 6,745	\$ 6,003	\$ 743	
114 - GLOBAL FAMILY SCHOOL	431	429	2	\$ 3,123,343	\$ 2,743,731	\$ 379,612	\$ 7,247	\$ 6,396	\$ 851	
115 - EMERSON	320	291	29	\$ 2,184,493	\$ 1,892,145	\$ 292,348	\$ 6,827	\$ 6,502	\$ 324	
116 - FRANKLIN	713	725	(12)	\$ 5,004,682	\$ 4,649,844	\$ 354,838	\$ 7,019	\$ 6,414	\$ 606	
117 - FRUITVALE	359	340	19	\$ 2,775,450	\$ 2,502,801	\$ 272,649	\$ 7,731	\$ 7,361	\$ 370	
118 - GARFIELD	585	587	(2)	\$ 4,047,706	\$ 3,761,292	\$ 286,414	\$ 6,919	\$ 6,408	\$ 512	
119 - GLENVIEW	436	444	(8)	\$ 2,957,997	\$ 2,936,395	\$ 21,601	\$ 6,784	\$ 6,614	\$ 171	
121 - LA ESCUELITA	415	358	57	\$ 2,991,944	\$ 2,560,261	\$ 431,683	\$ 7,210	\$ 7,152	\$ 58	
122 - GRASS VALLEY	218	222	(4)	\$ 1,924,051	\$ 1,907,973	\$ 16,078	\$ 8,826	\$ 8,594	\$ 231	
123 - FUTURES ELEMENTARY	307	315	(8)	\$ 2,055,519	\$ 1,982,747	\$ 72,772	\$ 6,696	\$ 6,294	\$ 401	
125 - NEW HIGHLAND ACADEMY	356	360	(4)	\$ 2,477,140	\$ 2,470,760	\$ 6,381	\$ 6,958	\$ 6,863	\$ 95	
127 - HILLCREST	369	367	2	\$ 2,183,873	\$ 2,016,083	\$ 167,790	\$ 5,918	\$ 5,493	\$ 425	
129 - LAFAYETTE	172	190	(18)	\$ 1,771,594	\$ 1,967,650	\$ (196,056)	\$ 10,300	\$ 10,356	\$ (56)	Enrollment, LCFF % decline

2016-17 Budget Adoption

Elementary Schools – 2 of 3

(Unrestricted & Restricted)



Site	ENROLLMENT			BUDGET			PER PUPIL			COMMENTS
	FY16/17	FY15/16	DIFFERENCE	FY16/17	FY15/16	DIFFERENCE	FY16/17 Per Pupil	FY15/16 Per Pupil	DIFFERENCE	
131 - LAUREL	555	561	(6)	\$ 3,453,827	\$ 3,301,715	\$ 152,113	\$ 6,223	\$ 5,885	\$ 338	
133 - LINCOLN	728	737	(9)	\$ 4,744,788	\$ 4,710,358	\$ 34,430	\$ 6,518	\$ 6,391	\$ 126	
136 - HORACE MANN	421	403	18	\$ 2,728,557	\$ 2,541,675	\$ 186,881	\$ 6,481	\$ 6,307	\$ 174	
138 - MARKHAM	402	373	29	\$ 2,800,288	\$ 2,477,984	\$ 322,304	\$ 6,966	\$ 6,643	\$ 323	
142 - JOAQUIN MILLER	420	411	9	\$ 2,497,669	\$ 2,336,285	\$ 161,384	\$ 5,947	\$ 5,684	\$ 262	
143 - MONTCLAIR	639	613	26	\$ 3,567,893	\$ 3,202,672	\$ 365,221	\$ 5,584	\$ 5,225	\$ 359	
144 - PARKER	371	317	54	\$ 2,913,085	\$ 2,501,078	\$ 412,007	\$ 7,852	\$ 7,890	\$ (38)	One-time in 15-16 not incl in 16-17
145 - PERALTA	327	321	6	\$ 2,161,954	\$ 2,116,142	\$ 45,812	\$ 6,611	\$ 6,592	\$ 19	
146 - PIEDMONT AVENUE	312	331	(19)	\$ 2,212,444	\$ 2,261,317	\$ (48,873)	\$ 7,091	\$ 6,832	\$ 259	Decrease in Restricted; estimated salaries less for 16-17 than 15-16
148 - REDWOOD HEIGHTS	333	326	7	\$ 1,962,058	\$ 1,878,023	\$ 84,036	\$ 5,892	\$ 5,761	\$ 131	
149 - COMMUNITY UNITED ELEMEN	396	403	(7)	\$ 2,674,070	\$ 2,438,383	\$ 235,687	\$ 6,753	\$ 6,051	\$ 702	
151 - SEQUOIA	421	422	(1)	\$ 2,726,373	\$ 2,735,737	\$ (9,364)	\$ 6,476	\$ 6,483	\$ (7)	Decrease in Restricted; estimated salaries less for 16-17 than 15-16
154 - SOBRANTE PARK	273	280	(7)	\$ 1,875,935	\$ 1,721,247	\$ 154,688	\$ 6,872	\$ 6,147	\$ 724	
157 - THORNHILL	401	396	5	\$ 2,279,838	\$ 2,090,862	\$ 188,975	\$ 5,685	\$ 5,280	\$ 405	
165 - ACORN WOODLAND	282	276	6	\$ 2,070,218	\$ 1,970,349	\$ 99,869	\$ 7,341	\$ 7,139	\$ 202	
166 - HOWARD	195	183	12	\$ 1,763,181	\$ 1,550,678	\$ 212,503	\$ 9,042	\$ 8,474	\$ 568	
168 - CARL MUNCK	240	243	(3)	\$ 2,026,333	\$ 2,043,369	\$ (17,036)	\$ 8,443	\$ 8,409	\$ 34	Est. salaries for 16-17 are less than 15-16
170 - HOOVER	287	287	-	\$ 2,372,445	\$ 2,273,065	\$ 99,380	\$ 8,266	\$ 7,920	\$ 346	

2016-17 Budget Adoption

Elementary Schools – 3 of 3

(Unrestricted & Restricted)



Site	ENROLLMENT			BUDGET			PER PUPIL			COMMENTS
	FY16/17	FY15/16	DIFFERENCE	FY16/17	FY15/16	DIFFERENCE	FY16/17 Per Pupil	FY15/16 Per Pupil	DIFFERENCE	
171 - KAISER	259	265	(6)	\$ 1,731,852	\$ 1,690,780	\$ 41,072	\$ 6,687	\$ 6,380	\$ 306	
172 - FRED T KOREMATSU DISCOVER	397	406	(9)	\$ 2,696,940	\$ 2,598,025	\$ 98,915	\$ 6,793	\$ 6,399	\$ 394	
175 - MANZANITA SEED	426	412	14	\$ 2,701,463	\$ 2,468,658	\$ 232,804	\$ 6,341	\$ 5,992	\$ 350	
177 - ESPERANZA ACADEMY	353	352	1	\$ 2,618,915	\$ 2,371,496	\$ 247,419	\$ 7,419	\$ 6,737	\$ 682	
178 - BRIDGES ACADEMY @ MELROS	445	442	3	\$ 3,051,931	\$ 2,792,043	\$ 259,888	\$ 6,858	\$ 6,317	\$ 541	
179 - MANZANITA COMMUNITY SCH	376	361	15	\$ 2,728,911	\$ 2,318,584	\$ 410,327	\$ 7,258	\$ 6,423	\$ 835	
181 - Encompass	327	322	5	\$ 2,365,282	\$ 2,098,105	\$ 267,177	\$ 7,233	\$ 6,516	\$ 717	
182 - MARTIN LUTHER KING JR.	287	269	18	\$ 2,360,914	\$ 2,257,059	\$ 103,855	\$ 8,226	\$ 8,391	\$ (164)	Estimated teachers cost is lower than in 15-16. Also, LCFF % declined.
183 - PLACE @ PRESCOTT	238	228	10	\$ 2,191,913	\$ 2,102,319	\$ 89,594	\$ 9,210	\$ 9,221	\$ (11)	Estimated teachers cost is lower than in 15-16.
186 - INTERNATIONAL COMMUNITY	315	320	(5)	\$ 2,377,516	\$ 2,295,920	\$ 81,597	\$ 7,548	\$ 7,175	\$ 373	
190 - THINK COLLEGE NOW	299	299	-	\$ 2,147,305	\$ 1,865,950	\$ 281,355	\$ 7,182	\$ 6,241	\$ 941	
191 - SANKOFA ACADEMY	304	322	(18)	\$ 2,483,713	\$ 2,477,170	\$ 6,542	\$ 8,170	\$ 7,693	\$ 477	
192 - RISE	276	285	(9)	\$ 2,141,923	\$ 2,290,100	\$ (148,177)	\$ 7,761	\$ 8,035	\$ (275)	Less restricted for 16-17
193 - Reach Academy	397	381	16	\$ 2,480,193	\$ 2,317,228	\$ 162,965	\$ 6,247	\$ 6,082	\$ 165	

2016-17 Budget Adoption



Middle Schools (Unrestricted & Restricted)

Site	ENROLLMENT			BUDGET			PER PUPIL			COMMENTS
	FY16/17	FY15/16	DIFFERENCE	FY16/17	FY15/16	DIFFERENCE	FY16/17 Per Pupil	FY15/16 Per Pupil	DIFFERENCE	
201 - CLAREMONT MIDDLE	390	389	1	\$ 2,911,482	\$ 2,610,172	\$ 301,310	\$ 7,465	\$ 6,710	\$ 755	
203 - FRICK MIDDLE	221	178	43	\$ 2,476,899	\$ 1,817,265	\$ 659,635	\$ 11,208	\$ 10,209	\$ 998	
204 - WEST OAKLAND MIDDLE	204	201	3	\$ 2,204,602	\$ 2,108,398	\$ 96,204	\$ 10,807	\$ 10,490	\$ 317	
206 - BRET HARTE MIDDLE	478	433	45	\$ 4,244,462	\$ 3,900,210	\$ 344,252	\$ 8,880	\$ 9,007	\$ (128)	Add'l students result in more revenue, but add'l teacher cost is estimated to be less than in 15-16.
210 - EDNA BREWER MIDDLE	770	760	10	\$ 4,566,397	\$ 4,400,259	\$ 166,138	\$ 5,930	\$ 5,790	\$ 141	
211 - MONTERA MIDDLE	786	791	(5)	\$ 4,998,251	\$ 4,842,950	\$ 155,300	\$ 6,359	\$ 6,123	\$ 237	
212 - ROOSEVELT MIDDLE	536	470	66	\$ 4,265,935	\$ 3,673,610	\$ 592,324	\$ 7,959	\$ 7,816	\$ 143	
213 - WESTLAKE MIDDLE	365	404	(39)	\$ 3,126,597	\$ 3,105,101	\$ 21,496	\$ 8,566	\$ 7,686	\$ 880	
215 - MADISON MIDDLE	795	683	112	\$ 6,049,569	\$ 5,117,478	\$ 932,092	\$ 7,610	\$ 7,493	\$ 117	
221 - ELMHURST COMMUNITY PREP	366	361	5	\$ 2,891,902	\$ 2,581,972	\$ 309,930	\$ 7,901	\$ 7,152	\$ 749	
224 - ALLIANCE ACADEMY	339	369	(30)	\$ 2,653,203	\$ 2,422,736	\$ 230,467	\$ 7,827	\$ 6,566	\$ 1,261	
226 - ROOTS INTERNATIONAL ACAD	315	315	-	\$ 2,444,671	\$ 2,237,544	\$ 207,127	\$ 7,761	\$ 7,103	\$ 658	
228 - UNITED FOR SUCCESS ACADEM	359	369	(10)	\$ 2,790,227	\$ 2,621,827	\$ 168,400	\$ 7,772	\$ 7,105	\$ 667	
232 - COLISEUM COLLEGE PREP ACA	461	452	9	\$ 4,262,488	\$ 3,993,382	\$ 269,106	\$ 9,246	\$ 8,835	\$ 411	
235 - MELROSE LEADERSHIP ACAD	502	469	33	\$ 3,707,428	\$ 3,149,479	\$ 557,949	\$ 7,385	\$ 6,715	\$ 670	
236 - URBAN PROMISE ACADEMY	363	361	2	\$ 2,920,943	\$ 2,677,015	\$ 243,928	\$ 8,047	\$ 7,416	\$ 631	

2016-17 Budget Adoption

High Schools (Unrestricted & Restricted)



Site	ENROLLMENT			BUDGET			PER PUPIL			COMMENTS
	FY16/17	FY15/16	DIFFERENCE	FY16/17	FY15/16	DIFFERENCE	FY16/17 Per Pupil	FY15/16 Per Pupil	DIFFERENCE	
301 - CASTLEMONT HIGH SCHOOL	740	497	243	\$ 7,594,735	\$ 5,127,689	\$ 2,467,046	\$ 10,263	\$ 10,317	\$ (54)	Add'l students result in more revenue, but add'l teacher cost is estimated to be less than in 15-16.
302 - FREMONT HIGH SCHOOL	802	740	62	\$ 7,901,706	\$ 6,783,726	\$ 1,117,980	\$ 9,853	\$ 9,167	\$ 685	
303 - MCCLYMONDS HIGH SCHOOL	332	307	25	\$ 3,796,055	\$ 3,854,625	\$ (58,570)	\$ 11,434	\$ 12,556	\$ (1,122)	One-time in 15-16 not incl in 16-17
304 - OAKLAND HIGH SCHOOL	1,527	1,492	35	\$ 12,996,619	\$ 11,380,964	\$ 1,615,655	\$ 8,511	\$ 7,628	\$ 883	
305 - OAKLAND TECH HIGH SCHOOL	1,851	1,900	(49)	\$ 13,869,341	\$ 12,608,035	\$ 1,261,306	\$ 7,493	\$ 6,636	\$ 857	
306 - SKYLINE HIGH SCHOOL	1,773	1,775	(2)	\$ 13,729,528	\$ 11,769,922	\$ 1,959,605	\$ 7,744	\$ 6,631	\$ 1,113	
309 - BUNCHE ACADEMY	68	68	-	\$ 1,866,227	\$ 1,869,636	\$ (3,409)	\$ 27,445	\$ 27,495	\$ (50)	Less in restricted
310 - DEWEY HIGH SCHOOL	205	205	-	\$ 2,425,301	\$ 2,298,451	\$ 126,850	\$ 11,831	\$ 11,212	\$ 619	
311 - Gateway to College	64	64	-	\$ 399,952	\$ 383,225	\$ 16,727	\$ 6,249	\$ 5,988	\$ 261	
313 - STREET ACADEMY	113	113	-	\$ 768,596	\$ 1,024,204	\$ (255,608)	\$ 6,802	\$ 9,064	\$ (2,262)	Budget is based on MOU. 15/16 includes one-time.
330 - INDEPENDENT STUDY	187	187	-	\$ 2,158,531	\$ 1,989,866	\$ 168,664	\$ 11,543	\$ 10,641	\$ 902	
333 - Community Day School	20	20	-	\$ 923,839	\$ 716,858	\$ 206,981	\$ 46,192	\$ 35,843	\$ 10,349	
335 - LIFE ACADEMY	459	458	1	\$ 4,297,040	\$ 3,841,661	\$ 455,380	\$ 9,362	\$ 8,388	\$ 974	
338 - MetWest	162	162	-	\$ 2,136,303	\$ 1,755,118	\$ 381,186	\$ 13,187	\$ 10,834	\$ 2,353	
352 - RUDSDALE	168	168	-	\$ 1,726,222	\$ 1,607,255	\$ 118,967	\$ 10,275	\$ 9,567	\$ 708	
353 - OAKLAND INTERNATIONAL	391	373	18	\$ 4,674,595	\$ 4,098,140	\$ 576,455	\$ 11,955	\$ 10,987	\$ 969	

2016-17 Budget Adoption

All Schools Summary (Unrestricted & Restricted)

Site	ENROLLMENT			BUDGET			PER PUPIL		
	FY16/17	FY15/16	DIFFERENCE	FY16/17	FY15/16	DIFFERENCE	FY16/17 Per Pupil	FY15/16 Per Pupil	DIFFERENCE
TOTAL	36,215	35,469	746	\$ 277,751,364	\$ 254,130,032	\$ 23,621,332	\$ 7,670	\$ 7,165	\$ 505
TOTAL FOR ELEMENTARY SCHOOLS	20,103	19,935	168	\$ 139,971,718	\$ 131,761,259	\$ 8,210,459	\$ 6,963	\$ 6,610	\$ 353
TOTAL FOR MIDDLE SCHOOLS	7,250	7,005	245	\$ 56,515,056	\$ 51,259,398	\$ 5,255,657	\$ 7,795	\$ 7,318	\$ 478
TOTAL FOR CONVENTIONAL HS	8,037	7,704	333	\$ 70,995,922	\$ 61,219,879	\$ 9,776,042	\$ 8,834	\$ 7,947	\$ 887
TOTAL FOR ALTERNATIVE HS	825	825	-	\$ 10,268,669	\$ 9,889,495	\$ 379,173	\$ 12,447	\$ 11,987	\$ 460



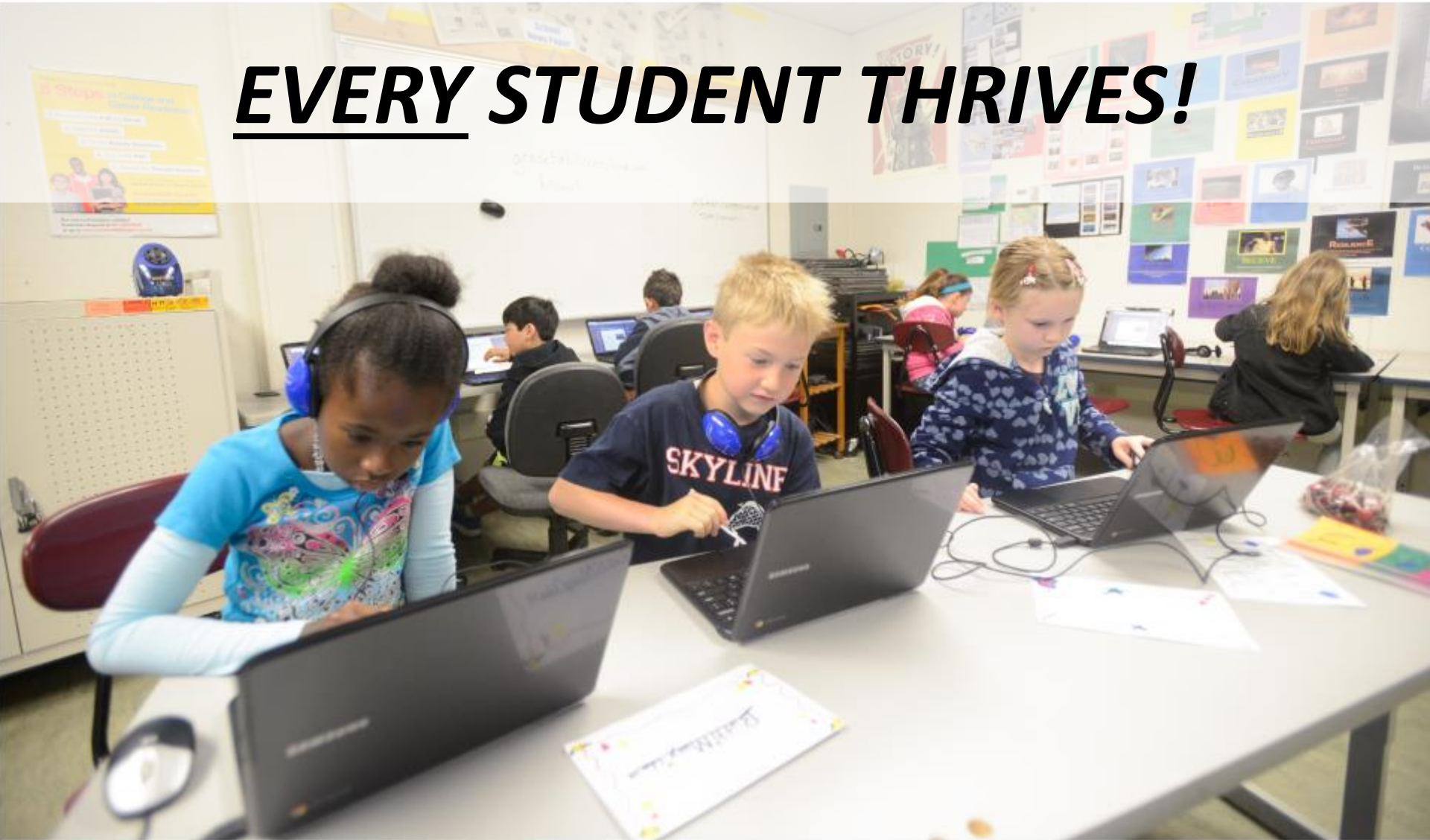
Appendix

Central Site Budgets

2016-17 Budget Adoption Central Offices (Unrestricted & Restricted)

TO COME

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**OAKLAND UNIFIED
SCHOOL DISTRICT**

Community Schools, Thriving Students

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