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Memo

To Board of Education
From Devin Dillion, Interim Superintendent & Board Secretary
 Vernon Hal, Senior Business Officer

Board Meeting Date May 24, 2017

Subject Resolution No. 1617-0189 Authorizing Budgetary Increases/Decreases and Transfers, FY 2016-2017

Action Requested Approval by the Board of Education of Resolution No. 1617-0189 - Authorizing budgetary increases/decreases and transfers reflecting changes through April 30, 2017 from designated and/or unappropriated fund balances to enumerated revenue and expenditure classifications or between expenditure classifications as stated herein.

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

Discussion The Superintendent of Schools, upon recommendation of the Senior Business Officer, recommends that fund transfers as enumerated in the attached Resolution No. 1617-0189 be made per. the requests from sites and departments of the Oakland Unified School District.

Recommendation Approval by the Board of Education of Resolution No. 1617-0189 - Authorizing budgetary increases/decreases and transfers reflecting changes through April 30, 2017 form designated and/or unappropriated fund balances to enumerated revenue and expenditure classifications or between expenditure classifications as stated herein.

Attachments Resolution No. 1617-0189 Authorizing Budgetary Increases/Decreases and Transfers, FY 2016-17

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

**Resolution No. 1617-0189
Authorizing Budgetary Increases/Decreases and Transfers As of April 30, 2017**

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

WHEREAS, The Superintendent of Schools, upon recommendation of the Senior Business Officer, recommends that fund transfers as enumerated in the attached Resolution No. 1617-0189 be made per. the requests from sites and departments of the Oakland Unified School District.

NOW, THEREFORE BE IT RESOLVED AND ORDERED that the Board of Education of the Oakland Unified School District, upon recommendation of the Superintendent of schools, hereby approve the following 2016-17 Fiscal Year Budget Increases/Decreases and Transfers reflecting changes through April 30, 2017 as stated herein:

Fund 01 - General Fund Unrestricted				
OBJECT CODE	DESCRIPTION	3rd INTERIM BUDGET 4/30/2017	2nd INTERIM BUDGET 1/31/2017	TRANSFERS & REVISIONS
REVENUE				
8010-8099	LCFF Sources	\$354,727,290	\$354,812,444	(\$85,154)
8100-8299	Federal Revenue	\$55,801	\$55,801	\$0
8300-8599	State Revenue	\$15,592,797	\$15,592,797	\$0
8600-8799	Local Revenue	\$34,836,462	\$34,582,577	\$253,885
8910-8929	Transfers In	\$847,032	\$735,130	\$111,902
8930-8979	Other Sources	\$0	\$0	\$0
8980-8999	Contributions	(\$69,940,024)	(\$70,462,421)	\$522,397
	Revenue Total	<u>\$336,119,358</u>	<u>\$335,316,328</u>	<u>\$803,030</u>
EXPENDITURE				
1000	Certificated Salaries	\$145,665,246	\$146,467,838	(\$802,592)
2000	Classified Salaries	\$59,009,152	\$59,094,769	(\$85,618)
3000	Benefits	\$86,279,712	\$86,372,077	(\$92,366)
4000	Books & Supplies	\$8,324,144	\$8,220,836	\$103,309
5000	Services & Other Operating Costs	\$35,351,055	\$31,367,993	\$3,983,062
6000	Capital Outlay	\$332,649	\$329,669	\$2,980
7100-7299;				
7400-7499	Other Outgo	\$6,077,046	\$6,077,046	\$0
7300-7399	Indirect/Direct Support Costs	(\$5,363,263)	(\$5,354,089)	(\$9,173)
7610-7699	Transfers Out	\$4,468,860	\$3,918,860	\$550,000
	Expenditure Total	<u>\$340,144,601</u>	<u>\$336,494,999</u>	<u>\$3,649,602</u>

Fund 01 - General Fund Restricted

OBJECT CODE	DESCRIPTION	3rd INTERIM BUDGET 4/30/2017	2nd INTERIM BUDGET 1/31/2017	TRANSFERS & REVISIONS
REVENUE				
8010-8099	LCFF Sources	\$2,675,158	\$2,326,800	\$348,358
8100-8299	Federal Revenue	\$49,507,304	\$47,148,243	\$2,359,062
8300-8599	State Revenue	\$47,061,480	\$47,362,423	(\$300,943)
8600-8799	Local Revenue	\$34,051,568	\$33,259,917	\$791,651
8910-8929	Transfers In	\$0	\$0	\$0
8930-8979	Other Sources	\$0	\$0	\$0
8980-8999	Contributions	\$69,940,024	\$70,462,421	(\$522,397)
	Revenue Total	<u>\$203,235,535</u>	<u>\$200,559,804</u>	<u>\$2,675,731</u>
EXPENDITURE				
1000	Certificated Salaries	\$52,953,527	\$51,804,783	\$1,148,744
2000	Classified Salaries	\$37,663,362	\$38,195,144	(\$531,782)
3000	Benefits	\$46,289,652	\$46,764,474	(\$474,822)
4000	Books & Supplies	\$20,077,031	\$21,005,388	(\$928,357)
5000	Services & Other Operating Costs	\$49,534,132	\$46,174,668	\$3,359,464
6000	Capital Outlay	\$2,689,532	\$2,384,142	\$305,390
7100-7299;				
7400-7499	Other Outgo	\$2,813,994	\$2,813,994	\$0
7300-7399	Indirect/Direct Support Costs	\$3,836,025	\$3,868,491	(\$32,466)
7610-7699	Transfers Out	\$0	\$0	\$0
	Expenditure Total	<u>\$215,857,255</u>	<u>\$213,011,083</u>	<u>\$2,846,172</u>

Fund 11 - Adult Education

OBJECT CODE	DESCRIPTION	3rd INTERIM BUDGET 4/30/2017	2nd INTERIM BUDGET 1/31/2017	TRANSFERS & REVISIONS
REVENUE				
8010-8099	LCFF Sources	\$0	\$0	\$0
8100-8299	Federal Revenue	\$190,888	\$190,888	\$0
8300-8599	State Revenue	\$2,649,122	\$2,649,122	\$0
8600-8799	Local Revenue	\$93,654	\$93,600	\$54
8910-8929	Transfers In	\$0	\$0	\$0
8930-8979	Other Sources	\$0	\$0	\$0
8980-8999	Contributions	\$0	\$0	\$0
	Revenue Total	<u>\$2,933,664</u>	<u>\$2,933,610</u>	<u>\$54</u>
EXPENDITURE				
1000	Certificated Salaries	\$1,661,071	\$1,604,052	\$57,019
2000	Classified Salaries	\$402,258	\$370,605	\$31,653
3000	Benefits	\$693,079	\$692,781	\$297
4000	Books & Supplies	\$908,730	\$1,064,211	(\$155,481)
5000	Services & Other Operating Costs	\$234,417	\$167,852	\$66,565
6000	Capital Outlay	\$0	\$0	\$0
7100-7299;				
7400-7499	Other Outgo	\$0	\$0	\$0
7300-7399	Indirect/Direct Support Costs	\$148,138	\$148,138	\$0
7610-7699	Transfers Out	\$0	\$0	\$0
	Expenditure Total	<u>\$4,047,693</u>	<u>\$4,047,639</u>	<u>\$54</u>

Fund 12 - Child Development

OBJECT CODE	DESCRIPTION	3rd INTERIM BUDGET 4/30/2017	2nd INTERIM BUDGET 1/31/2017	TRANSFERS & REVISIONS
REVENUE				
8010-8099	LCFF Sources	\$0	\$0	\$0
8100-8299	Federal Revenue	\$1,132,468	\$1,132,468	\$0
8300-8599	State Revenue	\$10,548,606	\$9,998,606	\$550,000
8600-8799	Local Revenue	\$474,462	\$255,679	\$218,783
8910-8929	Transfers In	\$1,943,860	\$1,393,860	\$550,000
8930-8979	Other Sources	\$0	\$0	\$0
8980-8999	Contributions	\$0	\$0	\$0
	Revenue Total	<u>\$14,099,395</u>	<u>\$12,780,613</u>	<u>\$1,318,783</u>
EXPENDITURE				
1000	Certificated Salaries	\$3,125,762	\$3,111,206	\$14,556
2000	Classified Salaries	\$3,195,221	\$3,166,458	\$28,762
3000	Benefits	\$3,808,460	\$3,865,261	(\$56,801)
4000	Books & Supplies	\$1,142,456	\$723,845	\$418,610
5000	Services & Other Operating Costs	\$2,000,987	\$1,347,754	\$653,233
6000	Capital Outlay	\$0	\$0	\$0
7100-7299;				
7400-7499	Other Outgo	\$0	\$0	\$0
7300-7399	Indirect/Direct Support Costs	\$560,866	\$519,226	\$41,640
7610-7699	Transfers Out	\$57,224	\$57,224	\$0
	Expenditure Total	<u>\$13,890,974</u>	<u>\$12,790,974</u>	<u>\$1,100,000</u>

Fund 13 - Cafeteria Special Revenue

OBJECT CODE	DESCRIPTION	3rd INTERIM BUDGET 4/30/2017	2nd INTERIM BUDGET 1/31/2017	TRANSFERS & REVISIONS
REVENUE				
8010-8099	LCFF Sources	\$0	\$0	\$0
8100-8299	Federal Revenue	\$16,150,426	\$16,070,900	\$79,526
8300-8599	State Revenue	\$844,287	\$835,922	\$8,365
8600-8799	Local Revenue	\$684,209	\$647,514	\$36,695
8910-8929	Transfers In	\$2,525,000	\$2,525,000	\$0
8930-8979	Other Sources	\$0	\$0	\$0
8980-8999	Contributions	\$0	\$0	\$0
	Revenue Total	<u>\$20,203,922</u>	<u>\$20,079,336</u>	<u>\$124,586</u>
EXPENDITURE				
1000	Certificated Salaries	\$0	\$0	\$0
2000	Classified Salaries	\$6,871,465	\$6,782,386	\$89,079
3000	Benefits	\$3,623,397	\$3,663,279	(\$39,882)
4000	Books & Supplies	\$8,518,770	\$8,418,060	\$100,710
5000	Services & Other Operating Costs	\$82,631	\$107,952	(\$25,321)
6000	Capital Outlay	\$86,417	\$86,417	\$0
7100-7299;				
7400-7499	Other Outgo	\$0	\$0	\$0
7300-7399	Indirect/Direct Support Costs	\$818,234	\$818,234	\$0
7610-7699	Transfers Out	\$206,843	\$206,843	\$0
	Expenditure Total	<u>\$20,207,756</u>	<u>\$20,083,170</u>	<u>\$124,586</u>

Fund 21 - Building Fund				
OBJECT CODE	DESCRIPTION	3rd INTERIM BUDGET 4/30/2017	2nd INTERIM BUDGET 1/31/2017	TRANSFERS & REVISIONS
REVENUE				
8010-8099	LCFF Sources	\$0	\$0	\$0
8100-8299	Federal Revenue	\$0	\$0	\$0
8300-8599	State Revenue	\$1	\$0	\$1
8600-8799	Local Revenue	\$480,673	\$454,693	\$25,980
8910-8929	Transfers In	\$0	\$0	\$0
8930-8979	Other Financing Sources	\$65,000,000	\$65,000,000	\$0
8980-8999	Contributions	\$0	\$0	\$0
	Revenue Total	<u>\$65,480,674</u>	<u>\$65,454,693</u>	<u>\$25,981</u>
EXPENDITURE				
1000	Certificated Salaries	\$0	\$0	\$0
2000	Classified Salaries	\$3,070,632	\$2,985,632	\$85,000
3000	Benefits	\$1,201,064	\$1,201,064	\$0
4000	Books & Supplies	\$727,559	\$58,342	\$669,217
5000	Services & Other Operating Costs	\$20,327,577	\$16,467,668	\$3,859,909
6000	Capital Outlay	\$145,534,073	\$131,740,658	\$13,793,416
7100-7299;				
7400-7499	Other Outgo	\$0	\$0	\$0
7300-7399	Indirect/Direct Support Costs	\$0	\$0	\$0
7610-7699	Transfers Out	\$0	\$0	\$0
	Expenditure Total	<u>\$170,860,906</u>	<u>\$152,453,364</u>	<u>\$18,407,542</u>

Fund 25 - Capital Facilities

OBJECT CODE	DESCRIPTION	3rd INTERIM BUDGET 4/30/2017	2nd INTERIM BUDGET 1/31/2017	TRANSFERS & REVISIONS
REVENUE				
8010-8099	LCFF Sources	\$0	\$0	\$0
8100-8299	Federal Revenue	\$0	\$0	\$0
8300-8599	State Revenue	\$0	\$0	\$0
8600-8799	Local Revenue	\$7,908,980	\$2,336,732	\$5,572,248
8910-8929	Transfers In	\$0	\$0	\$0
8930-8979	Other Financing Sources	\$0	\$0	\$0
8980-8999	Contributions	\$0	\$0	\$0
	Revenue Total	<u>\$7,908,980</u>	<u>\$2,336,732</u>	<u>\$5,572,248</u>
EXPENDITURE				
1000	Certificated Salaries	\$0	\$0	\$0
2000	Classified Salaries	\$15,530	\$0	\$15,530
3000	Benefits	\$2,234	\$0	\$2,234
4000	Books & Supplies	\$134,575	\$135,575	(\$1,000)
5000	Services & Other Operating Costs	\$167,859	\$169,459	(\$1,600)
6000	Capital Outlay	\$980,713	\$936,933	\$43,780
7100-7299;				
7400-7499	Other Outgo	\$0	\$0	\$0
7300-7399	Indirect/Direct Support Costs	\$0	\$0	\$0
7610-7699	Transfers Out	\$0	\$0	\$0
	Expenditure Total	<u>\$1,300,910</u>	<u>\$1,241,966</u>	<u>\$58,944</u>

Fund 35 - County School Facilities

OBJECT CODE	DESCRIPTION	3rd INTERIM BUDGET 4/30/2017	2nd INTERIM BUDGET 1/31/2017	TRANSFERS & REVISIONS
REVENUE				
8010-8099	LCFF Sources	\$0	\$0	\$0
8100-8299	Federal Revenue	\$0	\$0	\$0
8300-8599	State Revenue	\$0	\$0	\$0
8600-8799	Local Revenue	\$14,912	\$14,912	\$0
8910-8929	Transfers In	\$0	\$0	\$0
8930-8979	Other Financing Sources	\$0	\$0	\$0
8980-8999	Contributions	\$0	\$0	\$0
	Revenue Total	<u>\$14,912</u>	<u>\$14,912</u>	<u>\$0</u>
EXPENDITURE				
1000	Certificated Salaries	\$0	\$0	\$0
2000	Classified Salaries	\$22,359	\$19,569	\$2,790
3000	Benefits	\$3,179	\$2,746	\$433
4000	Books & Supplies	\$0	\$0	\$0
5000	Services & Other Operating Costs	\$4,071,792	\$4,000,000	\$71,792
6000	Capital Outlay	\$2,855,301	\$2,825,906	\$29,396
7100-7299;				
7400-7499	Other Outgo	\$0	\$0	\$0
7300-7399	Indirect/Direct Support Costs	\$0	\$0	\$0
7610-7699	Transfers Out	\$0	\$0	\$0
	Expenditure Total	<u>\$6,952,631</u>	<u>\$6,848,221</u>	<u>\$104,411</u>

Fund 40 - Special Reserve for Capital Outlay Projects

OBJECT CODE	DESCRIPTION	3rd INTERIM BUDGET 4/30/2017	2nd INTERIM BUDGET 1/31/2017	TRANSFERS & REVISIONS
REVENUE				
8010-8099	LCFF Sources	\$0	\$0	\$0
8100-8299	Federal Revenue	\$0	\$0	\$0
8300-8599	State Revenue	\$0	\$0	\$0
8600-8799	Local Revenue	\$41,449	\$41,449	\$0
8910-8929	Transfers In	\$0	\$0	\$0
8930-8979	Other Financing Sources	\$0	\$0	\$0
8980-8999	Contributions	\$0	\$0	\$0
	Revenue Total	<u>\$41,449</u>	<u>\$41,449</u>	<u>\$0</u>
EXPENDITURE				
1000	Certificated Salaries	\$0	\$0	\$0
2000	Classified Salaries	\$0	\$0	\$0
3000	Benefits	\$0	\$0	\$0
4000	Books & Supplies	\$25,157	\$0	\$25,157
5000	Services & Other Operating Costs	\$109,652	\$0	\$109,652
6000	Capital Outlay	\$445,300	\$142,520	\$302,780
7100-7299;				
7400-7499	Other Outgo	\$0	\$0	\$0
7300-7399	Indirect/Direct Support Costs	\$0	\$0	\$0
7610-7699	Transfers Out	\$0	\$0	\$0
	Expenditure Total	<u>\$580,109</u>	<u>\$142,520</u>	<u>\$437,589</u>

Fund 51 - Bond Interest & Redemption Fund

OBJECT CODE	DESCRIPTION	3rd INTERIM BUDGET 4/30/2017	2nd INTERIM BUDGET 1/31/2017	TRANSFERS & REVISIONS
REVENUE				
8010-8099	LCFF Sources	\$0	\$0	\$0
8100-8299	Federal Revenue	\$3,515,994	\$3,515,994	\$0
8300-8599	State Revenue	\$585,000	\$585,000	\$0
8600-8799	Local Revenue	\$58,265,031	\$58,265,031	\$0
8910-8929	Transfers In	\$0	\$0	\$0
8930-8979	Other Financing Sources	\$0	\$0	\$0
8980-8999	Contributions	\$0	\$0	\$0
	Revenue Total	<u>\$62,366,025</u>	<u>\$62,366,025</u>	\$0
EXPENDITURE				
1000	Certificated Salaries	\$0	\$0	\$0
2000	Classified Salaries	\$0	\$0	\$0
3000	Benefits	\$0	\$0	\$0
4000	Books & Supplies	\$0	\$0	\$0
5000	Services & Other Operating Costs	\$0	\$0	\$0
6000	Capital Outlay	\$0	\$0	\$0
7100-7299;				
7400-7499	Other Outgo	\$83,742,210	\$83,742,210	\$0
7300-7399	Indirect/Direct Support Costs	\$0	\$0	\$0
7610-7699	Transfers Out	\$0	\$0	\$0
	Expenditure Total	<u>\$83,742,210</u>	<u>\$83,742,210</u>	\$0

Fund 67 - Self-Insurance

OBJECT CODE	DESCRIPTION	3rd INTERIM BUDGET 4/30/2017	2nd INTERIM BUDGET 1/31/2017	TRANSFERS & REVISIONS
REVENUE				
8010-8099	LCFF Sources	\$0	\$0	\$0
8100-8299	Federal Revenue	\$0	\$0	\$0
8300-8599	State Revenue	\$0	\$0	\$0
8600-8799	Local Revenue	\$23,556,891	\$23,544,494	\$12,397
8910-8929	Transfers In	\$0	\$0	\$0
8930-8979	Other Financing Sources	\$0	\$0	\$0
8980-8999	Contributions	\$0	\$0	\$0
	Revenue Total	<u>\$23,556,891</u>	<u>\$23,544,494</u>	<u>\$12,397</u>
EXPENDITURE				
1000	Certificated Salaries	\$269,730	\$195,734	\$73,997
2000	Classified Salaries	\$1,272,354	\$863,181	\$409,173
3000	Benefits	\$449,805	\$449,805	\$0
4000	Books & Supplies	\$179,943	\$190,743	(\$10,800)
5000	Services & Other Operating Costs	\$23,255,831	\$21,745,031	\$1,510,800
6000	Depreciation	\$0	\$0	\$0
7100-7299;				
7400-7499	Other Outgo	\$0	\$0	\$0
7300-7399	Indirect/Direct Support Costs	\$0	\$0	\$0
7610-7699	Transfers Out	\$582,965	\$471,063	\$111,902
	Expenditure Total	<u>\$26,010,628</u>	<u>\$23,915,557</u>	<u>\$2,095,071</u>

PASSED AND ADOPTED by the Governing Board of the Oakland Unified School District on this 24 day of May 2017, by the following vote:

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

NOES: None

ABSTAINED:None

ABSENT: Jumoke Hinton Hodge

I hereby certify that the foregoing is a full, true, and correct copy of a Resolution adopted by the Board of Education of the Oakland Unified School district at a publicly noticed Regular Meeting of said Board of held May 24, 2017.



Devin Dillion
Interim Superintendent and Board Secretary
Oakland Unified School District
Alameda County, California