

Legislative File	
File ID Number:	19-0158
Introduction Date:	2/13/2019
Enactment Number:	19-0261
Enactment Date:	2/13/2019 If
By:	



OAKLAND UNIFIED  
SCHOOL DISTRICT

Community Schools, Thriving Students

# Memo

**To** Board of Education

**From** Kyla Johnson-Trammell, Superintendent  
 Marcus Battle, Chief Business Officer  
 Ofelia Roxas, Chief Financial Officer *MA*

**Board Meeting Date** February 13, 2019

**Subject** District Budget Revision No. 3 - Fiscal Year 2018-2019, As of January 31, 2019

**Action Requested** Adoption by Board of Education of Resolution No. 1819-0147 - District Budget Revision No. 3 - Fiscal Year 2018-2019, As of January 31, 2019.

**Background** The Governing Board of the District adopted a budget for the 2018-2019 school year on June 27, 2018. After the District closed its books for 2017-18, remaining carryover are rolled forward to 2018-2019 budget. As part of the District's commitment to Fiscal Solvency, the District will provide the Board periodic update of the budget. Budget Revision No. 1 was reported on October 24, 2018 (Legislative File No. 18-2277, Enactment No. 18-1680). First Interim Financial Report (Budget Revision 2) was reported to the board on December 12, 2018 (Legislative File No. 18-2507, Enactment No. 18-1807).

As District expenditures and revenues are realized revisions are made to the budget to reflect the current state of the District's budget.

**Discussion** The Board is asked to approve Resolution No. 1819-0147 - District Budget Revision No. 3 - Fiscal Year 2018-2019, as of January 31, 2019 reflecting actual financial transactions from July 2018 through January 31, 2019 and updating budgets based on up-to-date information on revenue, grants and entitlements using most recent certified CALPADS enrollment and attendance data and updated expenditure information.

**Recommendation** Adoption by Board of Education of Resolution No. 1819-0147 - District Budget Revision No. 3 - Fiscal Year 2018-2019, as of January 31, 2019.

**Attachments**

- Resolution No. 1819-0147
- District Budget Revision No. 3 - Fiscal Year 2018-2019, As of January 31, 2019

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**RESOLUTION OF THE  
GOVERNING BOARD OF THE  
OAKLAND UNIFIED SCHOOL DISTRICT  
RESOLUTION NO. 1819-0147**

**DISTRICT BUDGET REVISION NO. 3 - FISCAL YEAR 2018-2019, AS OF JANUARY 31, 2019**

**WHEREAS**, the Governing Board of the District adopted a budget for the 2018-19 Fiscal Year on June 27, 2018; and,

**WHEREAS**, after the District closed its books for 2017-18 Fiscal Year, carryover fund balances are rolled forward to Fiscal Year 2018-19 budget; and,

**WHEREAS**, as the 2018-19 Fiscal Year progresses, the District receives budget information and adjustments from the State and how its actual needs and expenditures compare to the projected/ adopted budget and makes revisions accordingly; and,

**WHEREAS**, in accordance with Education Code sections 42130, 43131, (a)(1), and 43131,(a)(2), the Board passed adopted budget on June 27, 2018 (Legislative File No. 18-1368, Enactment No. 18-1048) which contained the District budget for the 2018-19 Fiscal Year; and,

**WHEREAS**, in accordance with Education Code sections 42130, 43131, (a)(1), and 43131,(a)(2), the Board approved Budget Revision No. 1 on October 24, 2018 (Legislative File No. 18-2277, Enactment No. 18-1680) which contained changes in the District budget for the 2018-19 Fiscal Year; and

**WHEREAS**, in accordance with Education Code sections 42130, 43131, (a)(1), and 43131,(a)(2), the Board approved the First Interim (Budget Revision No. 2) on December 12, 2018 (Legislative File No. 18-2507, Enactment No. 18-1807) which contained budget adjustments for the 2018-19 Fiscal Year; and

**WHEREAS**, Exhibit “A” of this Resolution reflects further adjustments made to the District’s budget to reflect actual financial transactions from July 1, 2018 through January 31, 2019 and projected of revenue and expenditures for the 2018-19 Fiscal Year.

**NOW, THEREFORE, BE IT RESOLVED**, that the Governing Board hereby adopts District Budget Revision No. 3 - Fiscal Year 2018-2019, as of January 31, 2019, identified in Exhibit “A” attached hereto.

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**Passed by the following vote:**

PREFERENTIAL AYE: Student Director Yota Omosowho

PREFERENTIAL NOE: None

PREFERENTIAL ABSTENTION: None

PREFERENTIAL RECUSE: None

AYES: Jumoke Hinton Hodge, Gary Yee, Roseann Torres, James Harris, Vice President Jody London and President Aimee Eng

NOES: None

ABSTAINED: Shanthi Gonzales

RECUSE: None

ABSENT: Student Director Josue Chavez

**CERTIFICATION**

We hereby certify that the foregoing is a full, true and correct copy of a Resolution passed at a Regular Meeting of the Board of Education of the Oakland Unified School District held on the 13<sup>th</sup> Day of February, 2019.

**OAKLAND UNIFIED SCHOOL DISTRICT**

*Aimee Eng*

\_\_\_\_\_  
Aimee Eng  
President, Board of Education

*Kyla Johnson-Trammell*

\_\_\_\_\_  
Kyla Johnson-Trammell  
Superintendent and Secretary, Board of Education

## Executive Summary

The 2018-19 Budget Revision #3 reflects budget adjustments as of January 31, 2019

### Significant Changes

- Decline of Enrollment and ADA (Certified CALPADS)
- Reserve for Economic Uncertainty is **2.56%** an improvement of 0.31%
- Unrestricted Revenue decreased by \$1.5M
- Unrestricted Expenses decreased by \$3.31M
- Unrestricted Fund Balance decreased by \$4.5M
- Audit Adjustment of \$5.4M - prior year ADA correction (from reserve)
- Audit Adjustment of \$1.2M – prior year transportation contract (reversal of current year entry)

# FY2018-19 Budget General Fund Unrestricted



**OAKLAND UNIFIED  
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Community Schools. Thriving Students

	Budget Adoption 6/27/2018	Revision 1 10/15/2018	Revision 2 1st Interim 10/31/2018	Revision 3 1/31/2019	Increase (Decrease) Revision 3 vs Revision 2	Note
<b>REVENUE</b>						
LCFF	\$ 383,400,666	\$ 386,861,424	\$ 382,931,254	\$ 381,194,554	\$ (1,736,700)	
FEDERAL	\$ 5,500	\$ 5,500	\$ 5,500	\$ -	\$ (5,500)	
OTHER STATE	\$ 20,107,523	\$ 14,424,598	\$ 14,620,546	\$ 14,683,181	\$ 62,635	
LOCAL	\$ 33,298,572	\$ 12,910,257	\$ 13,168,758	\$ 13,593,758	\$ 425,000	
<b>TOTAL</b>	<b>\$ 436,812,261</b>	<b>\$ 414,201,779</b>	<b>\$ 410,726,058</b>	<b>\$ 409,471,493</b>	<b>\$ (1,254,565)</b>	<b>1</b>
<b>EXPENDITURES</b>						
CERTIFICATED	\$ 145,139,650	\$ 134,618,780	\$ 133,631,768	\$ 133,560,745	\$ (71,024)	2
CLASSIFIED	\$ 57,905,137	\$ 56,472,387	\$ 57,517,218	\$ 56,797,719	\$ (719,499)	2
BENEFITS	\$ 94,878,983	\$ 88,585,092	\$ 88,637,389	\$ 86,885,751	\$ (1,751,637)	2
Books & Supplies	\$ 9,456,785	\$ 7,006,811	\$ 6,440,855	\$ 6,862,781	\$ 421,926	2
Contracts and Services	\$ 39,823,821	\$ 39,874,646	\$ 38,059,602	\$ 36,891,297	\$ (1,168,306)	2
Capital Outlays	\$ 47,950	\$ 44,809	\$ 84,968	\$ 125,887	\$ 40,919	2
Other Outgoing	\$ 3,270,979	\$ 2,834,754	\$ 2,702,577	\$ 2,634,763	\$ (67,814)	2
<b>TOTAL</b>	<b>\$ 350,523,304</b>	<b>\$ 329,437,280</b>	<b>\$ 327,074,377</b>	<b>\$ 323,758,942</b>	<b>\$ (3,315,435)</b>	<b>2</b>
Excess (Deficit)	\$ 86,288,957	\$ 84,764,499	\$ 83,651,681	\$ 85,712,551	\$ 2,060,870	
Other Financing (Sources)Uses	\$ (1,225,933)	\$ (1,225,933)	\$ (1,225,933)	\$ (1,225,933)	\$ -	
Contributions to Restricted	\$ (76,196,230)	\$ (80,104,691)	\$ (80,104,691)	\$ (80,104,691)	\$ -	
<b>NET INCREASE (DECREASE)</b>	<b>\$ 8,866,794</b>	<b>\$ 3,433,875</b>	<b>\$ 2,321,057</b>	<b>\$ 4,381,927</b>	<b>\$ 2,060,870</b>	
<b>FUND BALANCE</b>						
Beginning Balance	\$ 5,847,721	\$ 17,974,960	\$ 17,974,960	\$ 11,370,175	\$ (6,604,785)	4
Ending Fund Balance	\$ 14,714,516	\$ 21,408,835	\$ 20,296,018	\$ 15,752,103	\$ (4,543,915)	4
<b>Component of EFB</b>						
Non-Spendable	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ -	
Restricted	\$ -	\$ -	\$ -	\$ -	\$ -	
Committed	\$ 350,000	\$ -	\$ -	\$ -	\$ -	
Assigned-ADA Adjustments Prior Year	\$ -	\$ 6,023,564	\$ 5,379,785	\$ -	\$ (5,379,785)	
Assigned- Technology Refresh	\$ -	\$ 1,000,000	\$ 1,000,000	\$ -	\$ (1,000,000)	
Reserve for Economic Uncertainty	\$ 14,214,516	\$ 14,235,271	\$ 13,766,233	\$ 15,602,103	\$ 1,835,870	
<b>Unassigned</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (0)</b>	
REU Rate	2.61%	2.35%	2.25%	2.56%	0.31%	

# Unrestricted Highlights



**OAKLAND UNIFIED  
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Community Schools. Thriving Students

Notes #	Comments	Amounts in Millions
1	<b>Revenue</b>	
	LCFF	\$ (1.70)
	Interest Income	\$ 0.35
	Others	\$ 0.14
		<u>\$ (1.21)</u>
2	<b>Expenses</b>	
	Salary Savings	\$ (0.79)
	Benefits	
	STRS	\$ (0.33)
	PERS	\$ (0.47)
	SSS/Medi	\$ (0.19)
	Health & Welfare	\$ (0.48)
	Workers Compensation	\$ (0.28)
		<u>\$ (1.75)</u>
	Books & Supplies	
	Books, Materials, Supplies	\$ 0.15
	Office Supplies	\$ (0.28)
	Computer and Equipments	\$ 0.55
		<u>\$ 0.42</u>
	Contracts & Services	
Prior Year Transportation Contract-Audit Adjustment	\$ (1.23)	
Others	\$ 0.03	
	<u>\$ (1.20)</u>	
	<u><u>\$ (3.31)</u></u>	
3	<b>Contributions</b>	
	No Change	\$ -
4	<b>Change in Fund Balance</b>	
	Increase for the period (July18-Jan19)	\$ 2.06
	Audit Adjustments (Decrease in Beginning FB)	
	ADA Correction 2017-18	\$ (5.38)
	Prior Year Transportation Contract-Audit Adjustment	\$ (1.23)
	<u>\$ (6.60)</u>	
	<u><u>\$ (4.54)</u></u>	

# FY2018-19 Budget Report

## Changes in LCFF



	Enrollment	Funded ADA	LCFF
Revision 3 (CALPADS Certified)	36468	34851	\$ 381,194,554
Revision 2 1st Interim	36708	34989	\$ 382,931,254
	-240	-138	\$ (1,736,700)

# FY2018-19 Budget Report

## General Fund - Restricted



**OAKLAND UNIFIED  
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Community Schools. Thriving Students

	<b>Budget Adoption 6/27/2018</b>	<b>Revision 1 10/15/2018</b>	<b>Revision 2 1st Interim 10/31/2018</b>	<b>Revision 3 1/31/2019</b>	<b>Increase (Decrease) Revision 3 vs Revision 2</b>	<b>Notes</b>
<b>REVENUE</b>						
LCFF	\$ 3,278,309	\$ 3,278,309	\$ 3,278,309	\$ 3,278,309	\$ -	
FEDERAL	\$ 41,478,296	\$ 50,546,547	\$ 50,637,753	\$ 50,569,980	\$ (67,773)	
OTHER STATE	\$ 46,646,898	\$ 50,108,859	\$ 56,581,692	\$ 56,626,900	\$ 45,208	
LOCAL	\$ 38,310,651	\$ 64,171,543	\$ 64,729,221	\$ 65,768,117	\$ 1,038,896	1
<b>TOTAL</b>	<b>\$ 129,714,155</b>	<b>\$ 168,105,258</b>	<b>\$ 175,226,975</b>	<b>\$ 176,243,306</b>	<b>\$ 1,016,331</b>	
<b>EXPENDITURES</b>						
CERTIFICATED	\$ 50,633,452	\$ 64,632,988	\$ 65,596,053	\$ 65,773,787	\$ 177,734	2
CLASSIFIED	\$ 35,000,315	\$ 37,571,551	\$ 36,983,960	\$ 36,935,464	\$ (48,496)	2
BENEFITS	\$ 53,208,370	\$ 61,856,940	\$ 63,292,330	\$ 63,130,385	\$ (161,945)	2
Books & Supplies	\$ 10,162,422	\$ 42,249,932	\$ 40,716,611	\$ 37,153,550	\$ (3,563,061)	2
Contracts and Services	\$ 39,020,757	\$ 46,512,858	\$ 52,483,145	\$ 56,847,516	\$ 4,364,371	2
Capital Outlays	\$ -	\$ 6,964,811	\$ 7,292,221	\$ 7,424,565	\$ 132,344	2
Other Outgoing	\$ 4,290,830	\$ 14,577,758	\$ 14,560,702	\$ 14,599,483	\$ 38,781	
<b>TOTAL</b>	<b>\$ 192,316,147</b>	<b>\$ 274,366,838</b>	<b>\$ 280,925,022</b>	<b>\$ 281,864,750</b>	<b>\$ 939,728</b>	
Excess (Deficit)	\$ (62,601,992)	\$ (106,261,580)	\$ (105,698,047)	\$ (105,621,444)	\$ 76,603	
Other Financing Sources	\$ -	\$ -	\$ -	\$ -	\$ -	
Contributions from Unrestricted	\$ 76,196,230	\$ 80,104,691	\$ 80,104,691	\$ 80,104,691	\$ (0)	
Net Increase (Decrease)	\$ 13,594,238	\$ (26,156,889)	\$ (25,593,356)	\$ (25,516,753)	\$ 76,603	
<b>FUND BALANCE</b>						
Beginning Balance	\$ 19,860,529	\$ 38,612,895	\$ 38,612,894	\$ 38,612,894	\$ (0)	
Ending Fund Balance	\$ 33,454,766	\$ 12,456,005	\$ 13,019,539	\$ 13,096,141	\$ 76,602	
<b>Component of EFB</b>						
Non-Spendable	\$ -	\$ -	\$ -	\$ -	\$ -	
Restricted	\$ 33,454,767	\$ 12,456,005	\$ 13,019,539	\$ 13,096,141	\$ 76,603	
Committed	\$ -	\$ -	\$ -	\$ -	\$ -	
Assigned	\$ -	\$ -	\$ -	\$ -	\$ -	
Assigned-ADA Adj Low income	\$ -	\$ -	\$ -	\$ -	\$ -	
Assigned- Technology Refresh	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserve for Economic Uncertainty	\$ -	\$ -	\$ -	\$ -	\$ -	
Unassigned	\$ (0)	\$ -	\$ -	\$ -	\$ (0)	



# Restricted Highlights



Notes #	Comments	Amounts in Millions
1	<b>Revenue</b>	
	Local Revenue	\$ 1.00
2	<b>Expenses</b>	
	Books & Supplies	
	Books Materials Supplies	\$ 0.84
	Computer and Equipments	\$ 0.60
	Carryover	\$ (5.00)
		<u>\$ (3.56)</u>
	Contracts & Services	
	Contracts/Subagreements	\$ 2.65
	Repairs	\$ 0.90
	Bus Passes	\$ 0.57
	Conferences	\$ 0.25
		<u>\$ 4.36</u>
3	<b>Contributions</b>	
	No Change	\$ -
4	<b>Change in Fund Balance</b>	
	Increase for the period (July18-Jan19)	\$ 0.07

# FY2018-19 Budget Report

## General Fund - Combined



**OAKLAND UNIFIED  
SCHOOL DISTRICT**  
Community Schools. Thriving Students

	Budget Adoption 6/27/2018	Revision 1 10/15/2018	Revision 2 1st Interim 10/31/2018	Revision 3 1/31/2019	Increase (Decrease) Revision 3 vs Revision 2
<b>REVENUE</b>					
LCFF	\$ 386,678,975	\$ 390,139,733	\$ 386,209,563	\$ 384,472,863	\$ (1,736,700)
FEDERAL	\$ 41,483,796	\$ 50,552,047	\$ 50,643,253	\$ 50,569,980	\$ (73,273)
OTHER STATE	\$ 66,754,422	\$ 64,533,457	\$ 71,202,238	\$ 71,310,081	\$ 107,843
LOCAL	\$ 71,609,223	\$ 77,081,800	\$ 77,897,979	\$ 79,361,875	\$ 1,463,896
<b>TOTAL</b>	<b>\$ 566,526,416</b>	<b>\$ 582,307,037</b>	<b>\$ 585,953,033</b>	<b>\$ 585,714,799</b>	<b>\$ (238,234)</b>
<b>EXPENDITURES</b>					
CERTIFICATED	\$ 195,773,102	\$ 199,251,768	\$ 199,227,821	\$ 199,334,532	\$ 106,710
CLASSIFIED	\$ 92,905,452	\$ 94,043,938	\$ 94,501,178	\$ 93,733,183	\$ (767,995)
BENEFITS	\$ 148,087,353	\$ 150,442,032	\$ 151,929,719	\$ 150,016,136	\$ (1,913,582)
Books & Supplies	\$ 19,619,207	\$ 49,256,743	\$ 47,157,466	\$ 44,016,331	\$ (3,141,135)
Contracts and Services	\$ 78,844,578	\$ 86,387,504	\$ 90,542,747	\$ 93,738,813	\$ 3,196,065
Capital Outlays	\$ 47,950	\$ 7,009,620	\$ 7,377,189	\$ 7,550,452	\$ 173,263
Other Outgoing	\$ 7,561,809	\$ 17,412,512	\$ 17,263,279	\$ 17,234,246	\$ (29,033)
<b>TOTAL</b>	<b>\$ 542,839,451</b>	<b>\$ 603,804,118</b>	<b>\$ 607,999,399</b>	<b>\$ 605,623,692</b>	<b>\$ (2,375,707)</b>
<b>Excess (Deficit)</b>	<b>\$ 23,686,965</b>	<b>\$ (21,497,081)</b>	<b>\$ (22,046,366)</b>	<b>\$ (19,908,893)</b>	<b>\$ 2,137,473</b>
Other Financing (Sources)Uses	\$ (1,225,933)	\$ (1,225,933)	\$ (1,225,933)	\$ (1,225,933)	\$ -
Contributions	\$ -	\$ -	\$ -	\$ 0	\$ -
<b>NET INCREASE (DECREASE)</b>	<b>\$ 22,461,032</b>	<b>\$ (22,723,014)</b>	<b>\$ (23,272,299)</b>	<b>\$ (21,134,826)</b>	<b>\$ 2,137,473</b>
<b>FUND BALANCE</b>					
Beginning Balance	\$ 25,708,250	\$ 56,587,855	\$ 56,587,855	\$ 49,983,070	\$ (6,604,785)
<b>Ending Fund Balance</b>	<b>\$ 48,169,282</b>	<b>\$ 33,864,841</b>	<b>\$ 33,315,556</b>	<b>\$ 28,848,244</b>	<b>\$ (4,467,312)</b>
<b>Component of EFB</b>					
Non-Spendable	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ -
Restricted	\$ 33,454,767	\$ 12,456,005	\$ 13,019,536	\$ 13,096,141	\$ 76,605
Committed	\$ 350,000	\$ -	\$ -	\$ -	\$ -
Assigned-Prior Year ADA Adjustment	\$ -	\$ 6,023,564	\$ 5,379,785	\$ -	\$ (5,379,785)
Assigned- Technology Refresh	\$ -	\$ 1,000,000	\$ 1,000,000	\$ -	\$ (1,000,000)
Reserve for Economic Uncertainty	\$ 14,214,515	\$ 14,235,271	\$ 13,766,235	\$ 15,602,103	\$ 1,835,868
Unassigned	\$ 1	\$ 0	\$ -	\$ -	\$ (0)
REU Rate	2.62%	2.35%	2.26%	2.57%	0.31%