



2014-2015 ADOPTED BUDGET – PUBLIC HEARING

Wednesday, June 11, 2014

DRAFT

V.7

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Life Academy

EXECUTIVE SUMMARY

Executive Summary – OUSD 2013-14 Budget

- The District's overall proposed budgeted expense for 2014-15 is **\$515.0** million, down **-\$53.9M** from the **\$568.9** million budget for 2013-14 (based on the Third Interim Report). The decrease is due primarily to:
 - **\$12.2** million less in restricted general fund expenses in central office
 - Certain grants not loaded until received
 - One-time funds for Common Core, I3 not available in 14-15
 - **\$28.4** million less in spending on capital projects (State modernization funds)
- LCFF is expected to generate an additional **\$25.6** million in funding for the 2014-15 unrestricted general fund, of which **\$17.1** million is the supplemental and concentration grants for the 77.6% of students who are low income, English language learners, or foster youth.
- The proposed budget includes:
 - Allocation of **\$14.5** million of the additional LCFF funds directly to school sites – the rest is used to provide services to the target populations through central services.
 - 2014-15 funding for LCAP priorities
 - *Progress* toward TK-3 class sizes of 24:1
 - Increased contribution to pensions (STRS/PERS), as proposed in Governor's May Revise
 - Percentage of Costs of Education Expended for Classroom Compensation (CEA calculation) met at 55%
 - Administrator to Teacher Ratio target met



Dewey Academy

OUSD BUDGET OVERVIEW

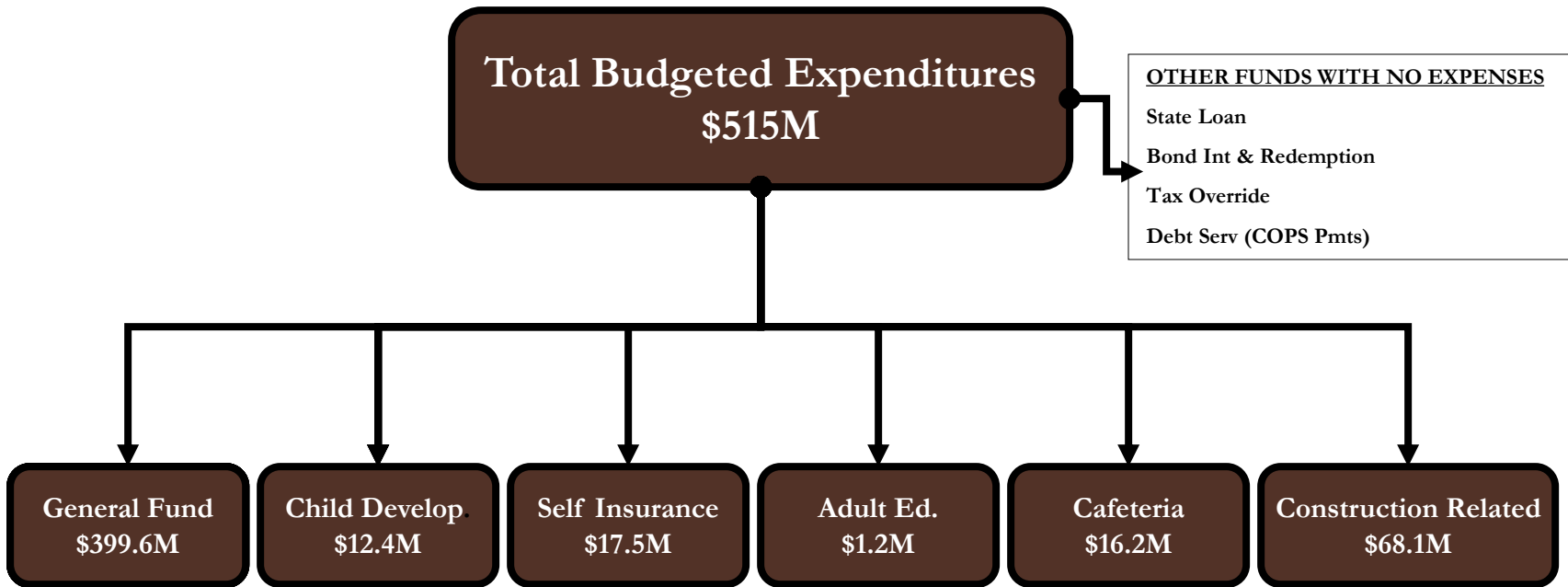


Skyline High School

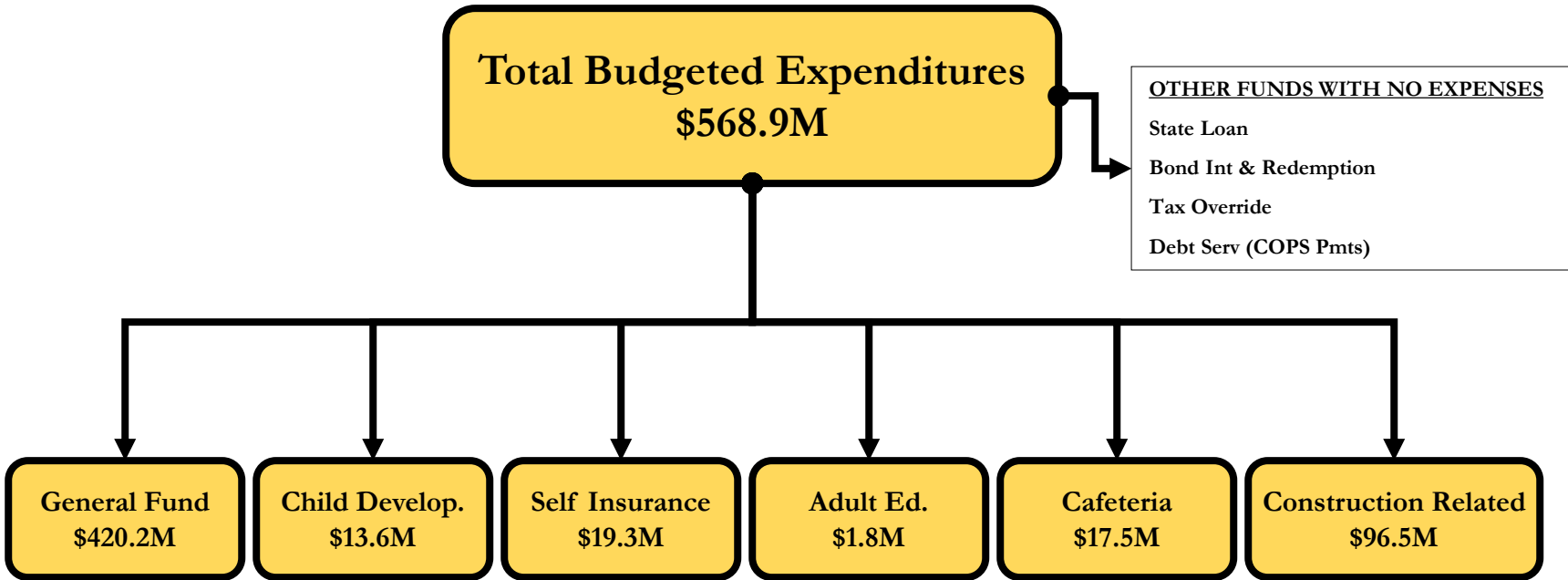
OUSD BUDGET OVERVIEW

TOTAL OVERALL BUDGET

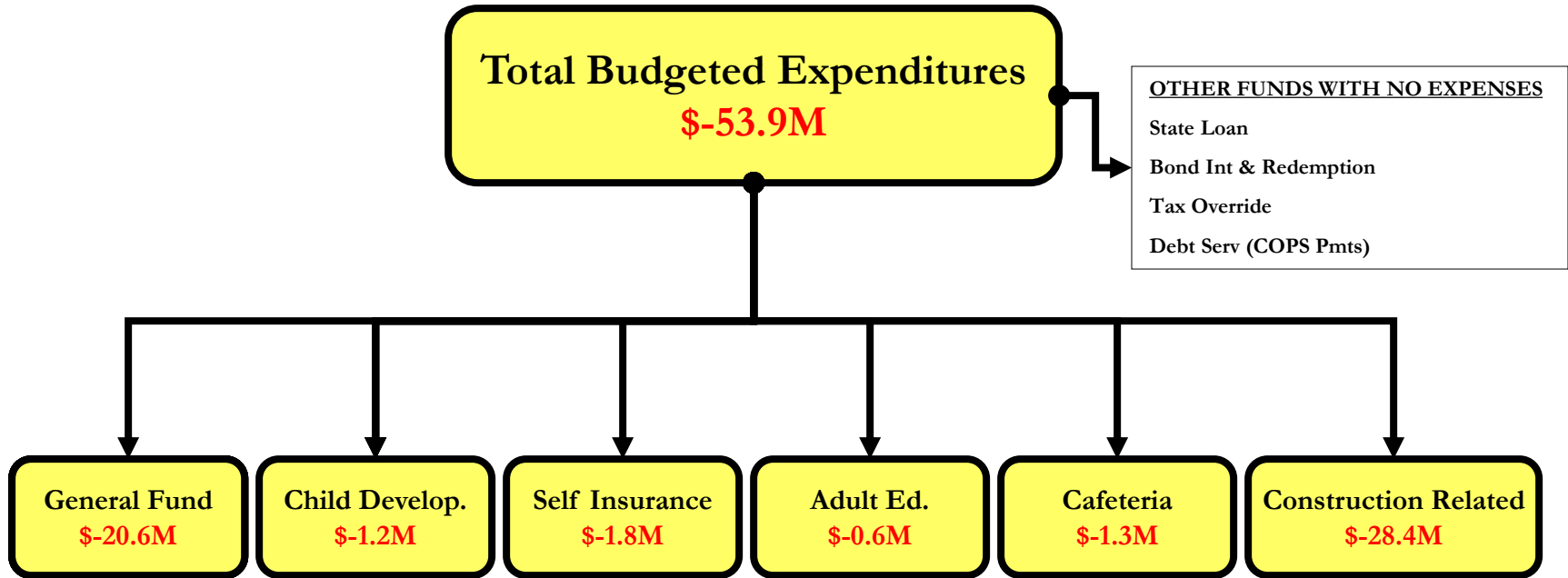
Total Overall Budget - 2014-2015



Total Overall Budget - 2013-2014 Based on 3rd Interim



Total Overall Budget - Difference Between 14-15 & 13-14





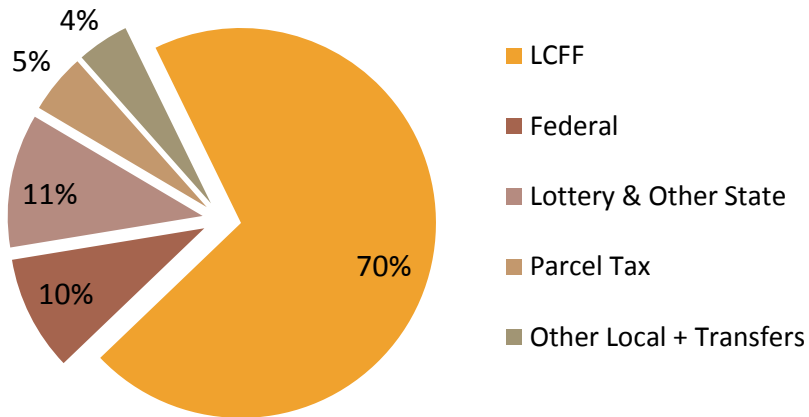
Castlemont High School

OUSD BUDGET OVERVIEW

TOTAL GENERAL FUND BUDGET

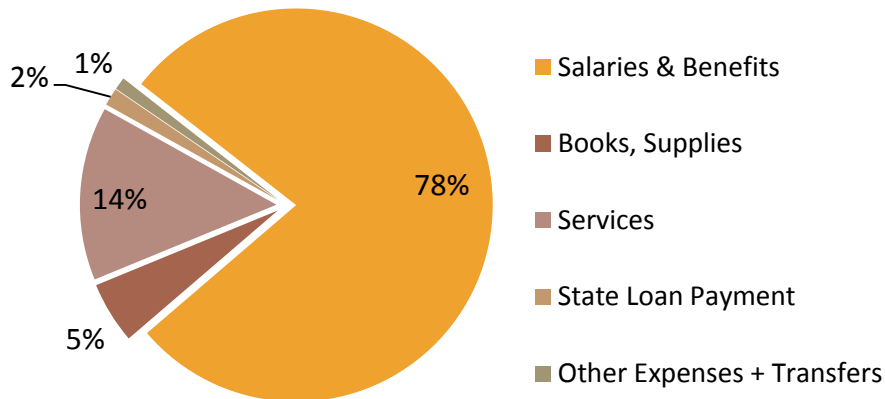
Total General Fund Revenues and Expenses

OUSD 2014-15 Revenues & Other Sources



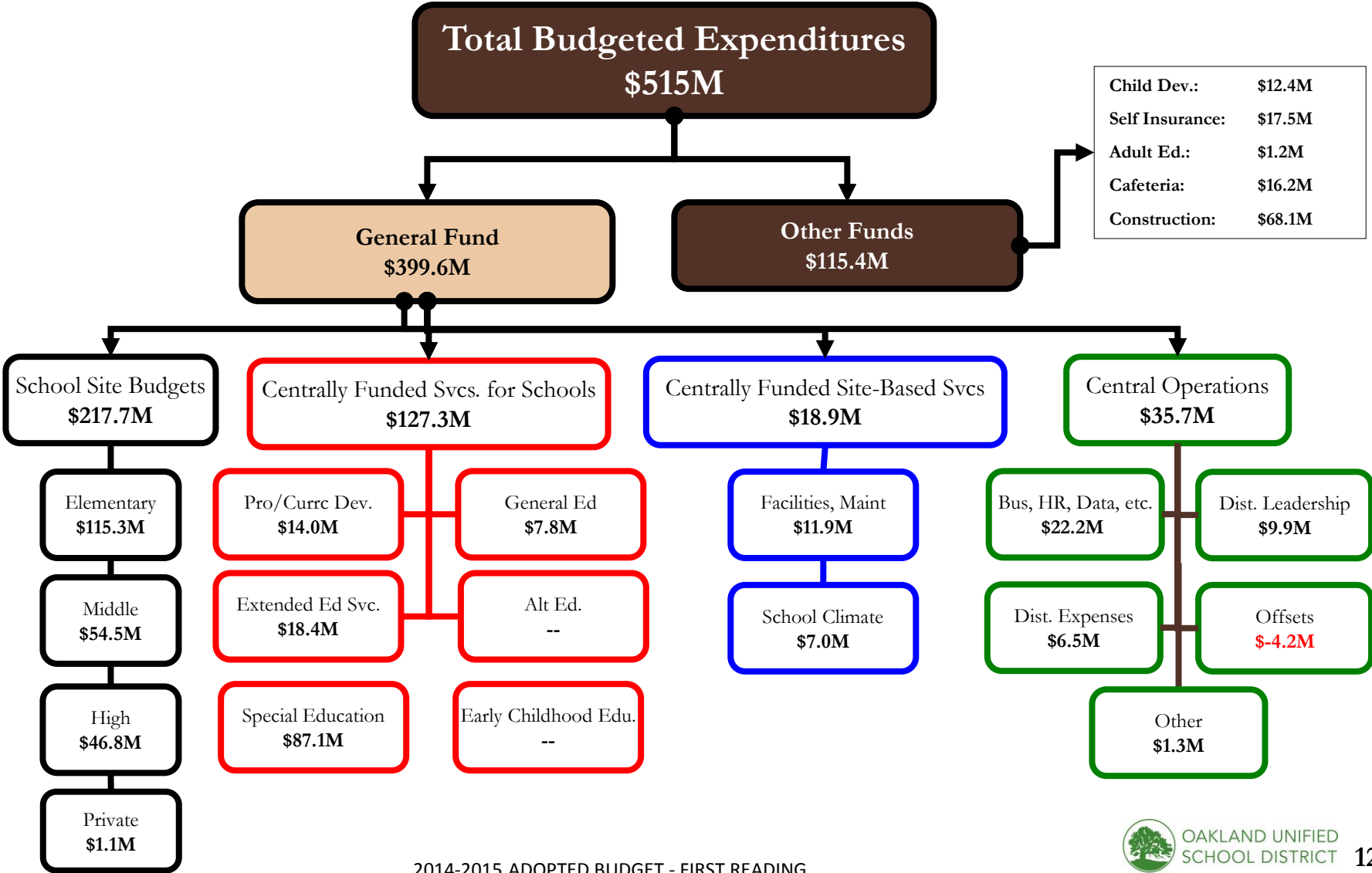
REVENUES & OTHER SOURCES	TOTAL
LCFF	\$292.7
Federal	40.0
Lottery & Other State	46.3
Parcel Tax	20.7
Other Local + Transfers	<u>18.1</u>
TOTAL	\$417.8

OUSD 2014-15 Expenses & Other Uses

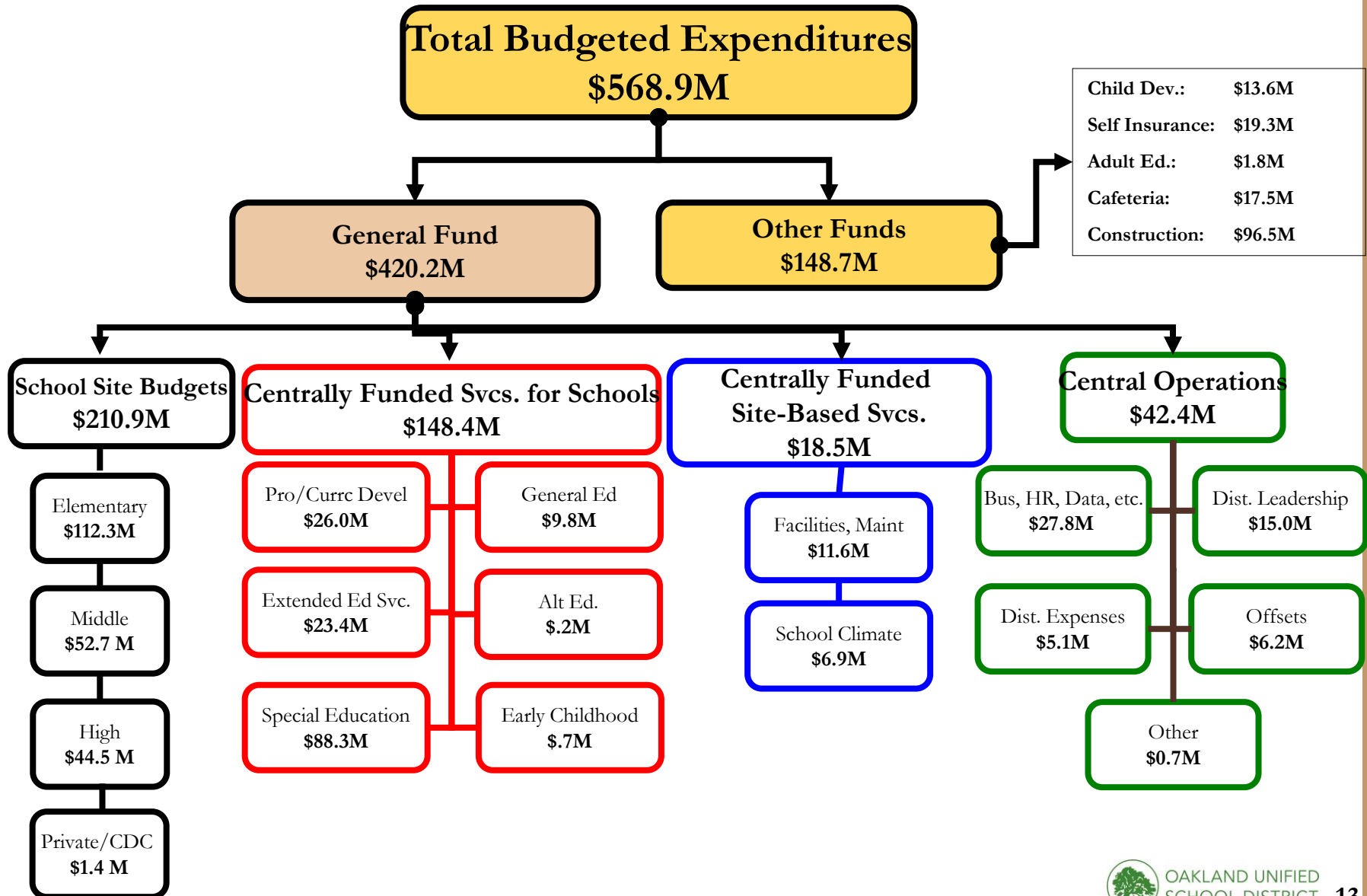


EXPENSES & OTHER USES	TOTAL
Salaries & Benefits	\$ 323.6
Books, Supplies	21.0
Services	59.2
State Loan Payment	6.0
Other Expenses + Transfers	<u>4.3</u>
	\$ 414.1

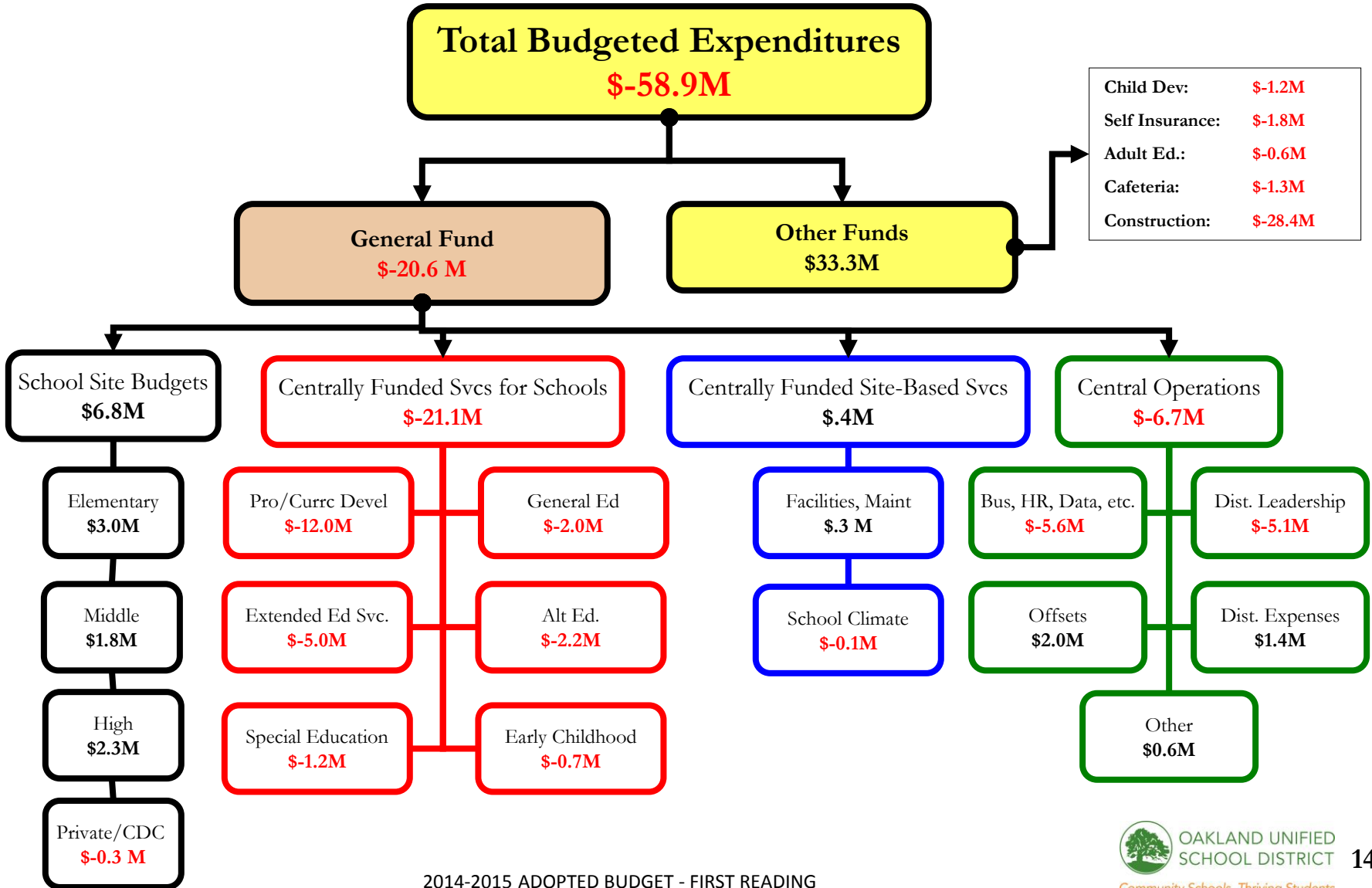
Total General Fund Budget - 2014-2015



Total General Fund Budget - 2013-2014 Based on 3rd Interim



Total General Fund Budget - Difference Between 14-15 & 13-14





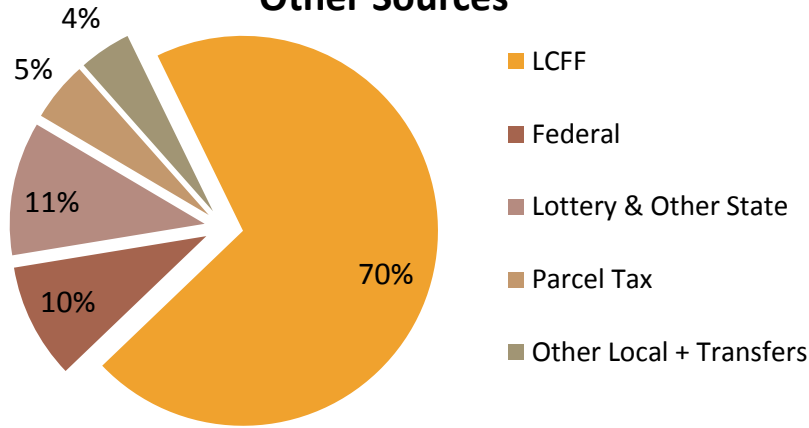
Oakland High School

OUSD BUDGET OVERVIEW

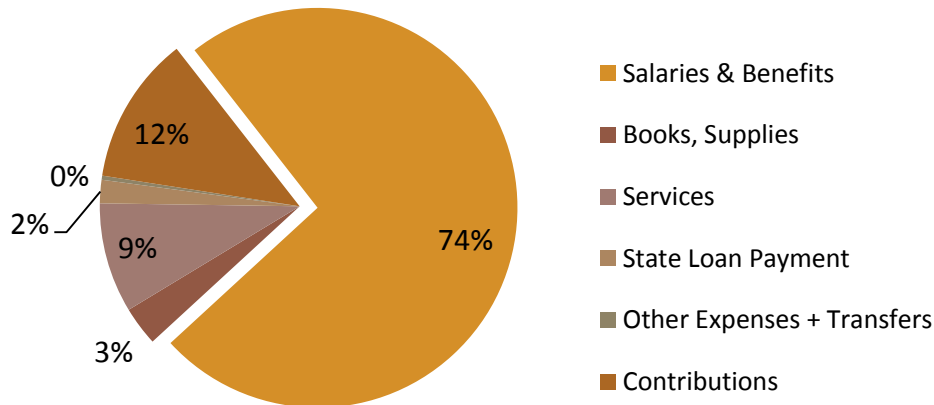
UNRESTRICTED GENERAL FUND BUDGET

Unrestricted General Fund Revenues and Expenses

OUSD Unrestricted 2014-15 Revenues & Other Sources



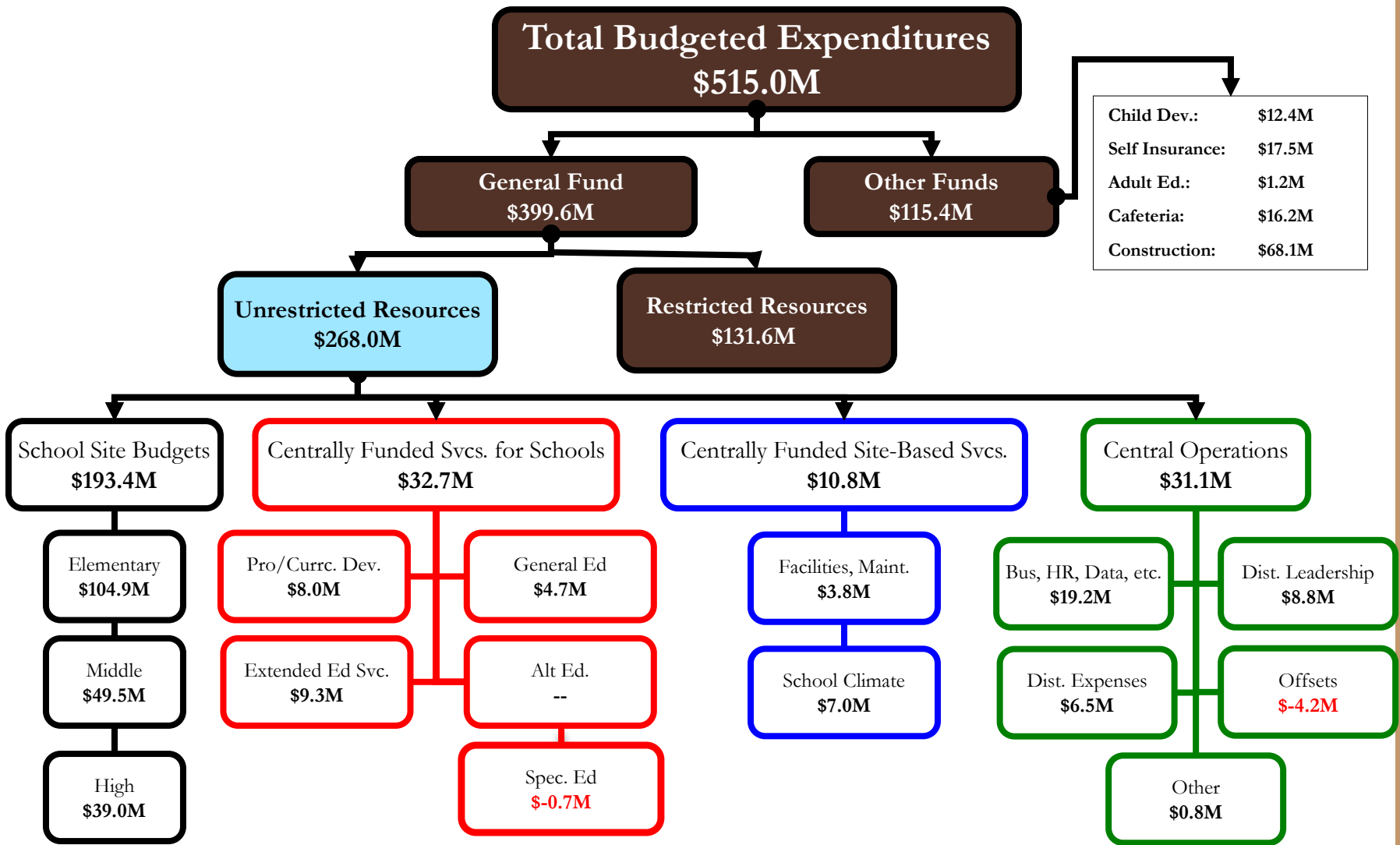
OUSD Unrestricted 2014-15 Expenses and Other Uses



UNRESTRICTED GENERAL FUND	
REVENUES & OTHER SOURCES	TOTAL
LCFF	\$282.7
Federal	0.0
Lottery & Other State	9.0
Parcel Tax	20.7
Other Local + Transfers	<u>6.2</u>
TOTAL	\$318.7

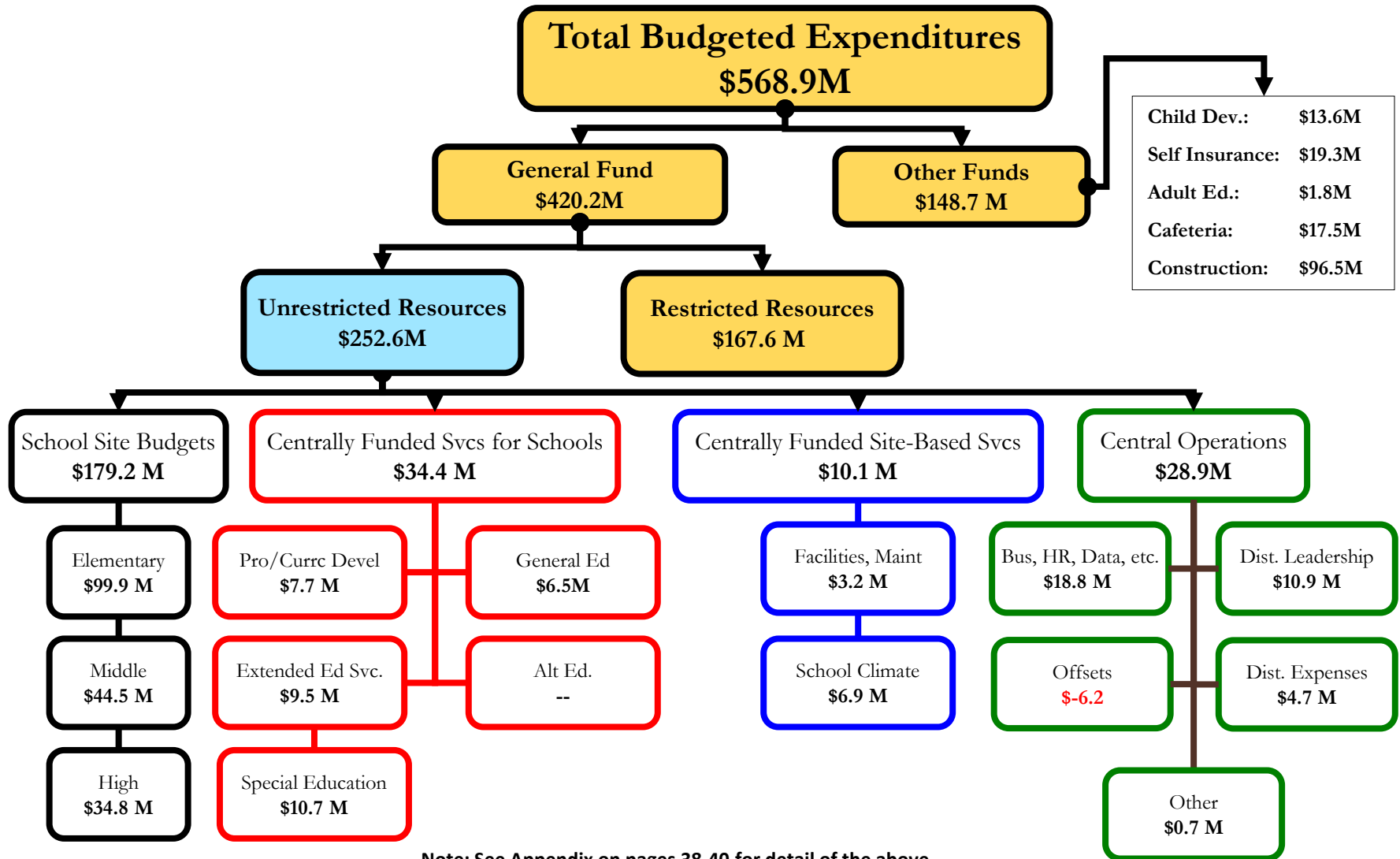
EXPENSES & OTHER USES	TOTAL
Salaries & Benefits	\$ 233.8
Books, Supplies	10.1
Services	28.2
State Loan Payment	6.0
Other Expenses + Transfers	4.3
Contributions	<u>38.0</u>
	\$ 315.1

Unrestricted General Fund Budget - 2014-2015



Note: See Appendix on pages 38-40 for detail of the above Centrally Funded Departments
 2014-2015 ADOPTED BUDGET - FIRST READING

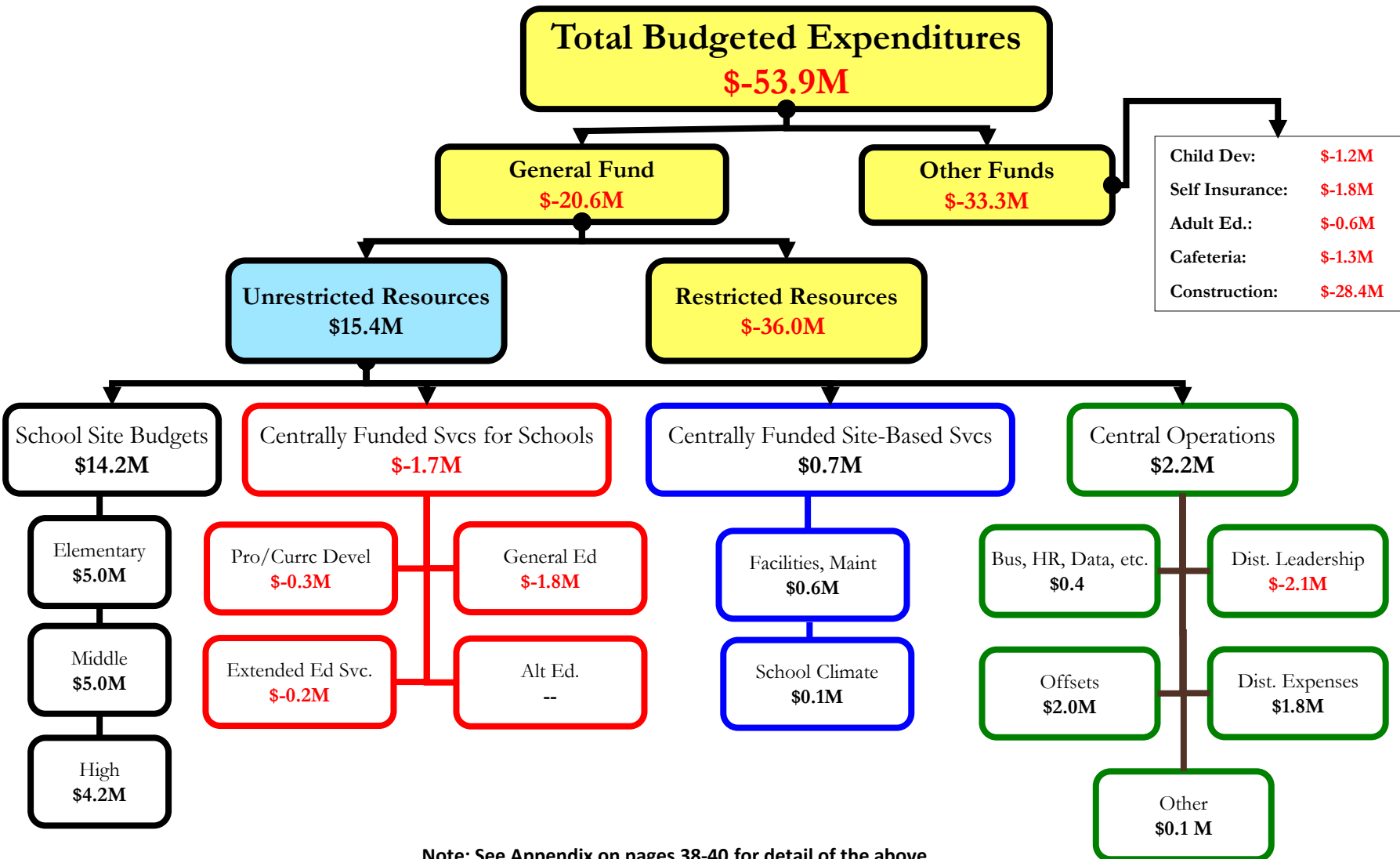
Unrestricted General Fund Budget - 2013-2014 Based on 3rd Interim



Note: See Appendix on pages 38-40 for detail of the above Centrally Funded Departments

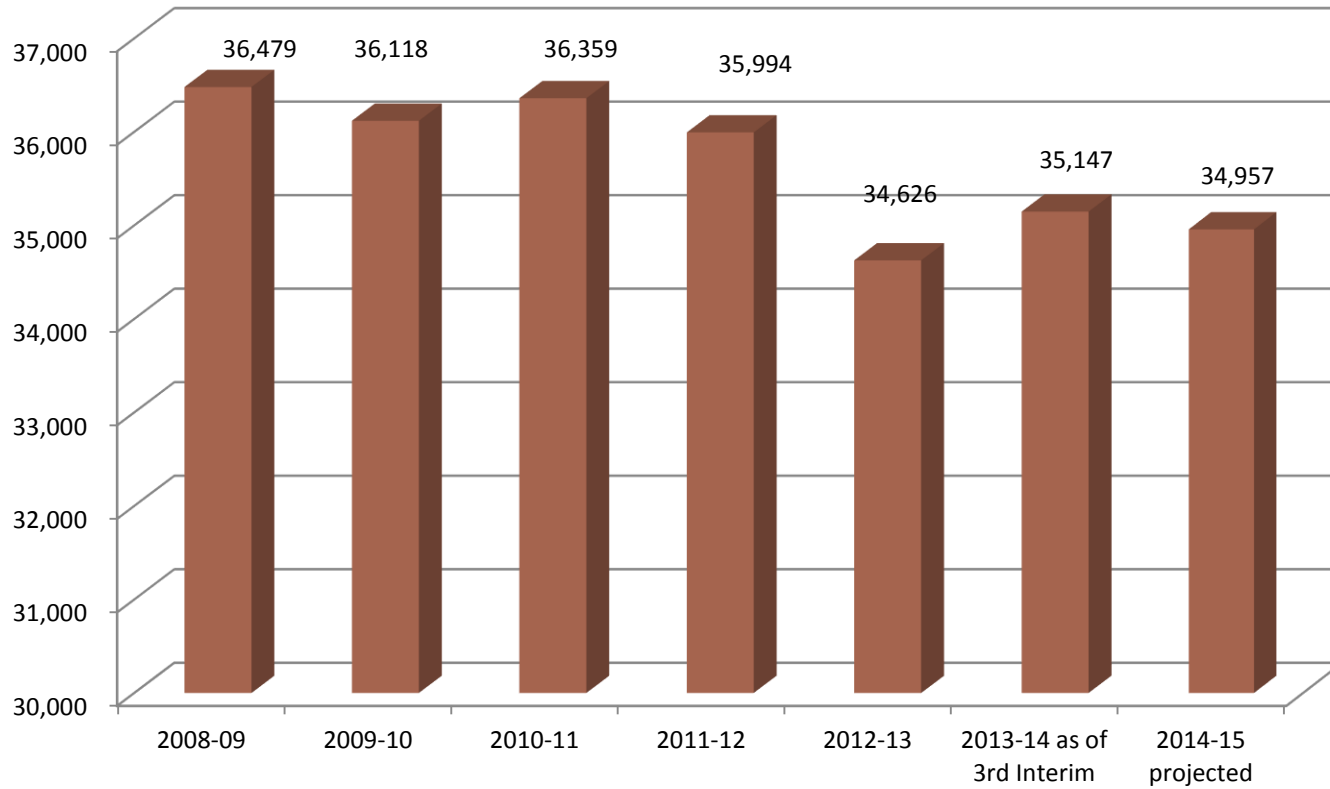
2014-2015 ADOPTED BUDGET - FIRST READING

Unrestricted General Fund Budget - Difference Between 14-15 & 13-14



Note: See Appendix on pages 38-40 for detail of the above Centrally Funded Departments

ADA Used for Funding



Unrestricted General Fund Budget – Assumptions Page 1 of 2

	Bgt Dev 14-15	3rd Int 13-14	Diff	
STATE LCFF UNRESTRICTED FUNDING ASSUMPTIONS				Comments
ADA	34,957	35,147	(190)	Estimated Reduction in Middle Schools Due to Increased Charters
LCFF Factor (unduplicated)	77.59%	77.59%	0.00%	New increased factor after collecting new forms
State Funding Rate	28.06%	11.78%	16.28%	Increase in Gap funding based on Governor's Jan Bgt
COLA	0.850%	1.570%	-0.720%	
Supplemental %	20%	20%	0%	
Concentration %	50%	50%	0%	
Total LCFF funding	\$ 291,977,695	\$266,400,215	\$ 25,577,479	Both Years Incl EIA & Home-to-Schl Transportation as Unrestricted
Special Education Transfer	\$ (8,280,258)	\$ (8,280,258)	\$ -	
Adult Education Transfer	\$ (1,000,000)	\$ (1,000,000)	\$ -	
Misc	\$ (3,326)	\$ (16,239)	\$ 12,913	
Net Unrestricted LCFF Funds	\$282,694,111	\$257,103,718	\$ 25,590,393	
OTHER STATE UNRESTRICTED FUNDING ASSUMPTIONS				Comments
Mandated Cost Block Grant	\$ 1,663,572	\$ 1,663,572	\$ -	
Lottery	\$ 5,208,240	\$ 5,208,240	\$ -	
M.A.A.	\$ -	\$ -	\$ -	Still waiting to hear from State of Calif & Fed Gov't
Charter Pass Through	\$ 2,174,045	\$ 1,342,559	\$ 831,486	Increase in Charters
UNRESTRICTED LOCAL FUNDING ASSUMPTIONS				Comments
Parcel Tax	\$ 20,700,590	\$ 20,700,590	\$ -	
Leases & Rentals	\$ 1,327,519	\$ 1,527,519	\$ (200,000)	Related to Chabot Science Center lease pmts
Interest	\$ 162,585	\$ 162,585	\$ -	
Interagency	\$ 781,583	\$ 662,248	\$ 119,335	
Charter Schools	\$ 2,477,141	\$ 2,091,687	\$ 385,454	
Other Local Revenue	\$ 757,807	\$ 757,807	\$ -	
TOTAL LOCAL INCOME	\$ 26,207,225	\$ 25,902,436	\$ 304,789	

Unrestricted General Fund Budget – Assumptions Page 2 of 2

	Bgt Dev 14-15	3rd Int 13-14	Diff	
UNRESTRICTED EXPENSES				Comments
SCHOOLS				
School Budgets	\$ 188,929,180	\$177,876,144	\$ 11,053,036	Increase Funding to Schools, Including K-3 Class Size Reduction
Supplemental & Concentration	\$ 4,500,000		\$ 4,500,000	Add'l LCFF Funding
Counselors Moved to District-Wide		\$ 1,341,236	\$ (1,341,236)	Moved to District-Wide Location for 14/15
	\$ 193,429,180	\$179,217,380	\$ 14,211,800	
CENTRAL				
Central Budgets	\$ 67,544,322	\$ 65,095,542	\$ 2,448,780	Primarily Custodial Services, Nursing Services, HR & Tech Services
One-Time Budgets in 2013-14		\$ 2,100,000	\$ (2,100,000)	One-Time Bgts for P.E.C.-\$700K; Q.A.A.-\$500K; H.R.-\$300K in FY '13/14
Central Counselors & Tchrs Moved to District Wide		\$ 1,218,158	\$ (1,218,158)	Moved to District-Wide Location for 14/15
	\$ 67,544,322	\$ 68,413,700	\$ (869,378)	
DISTRICT-WIDE				
District-Wide Budgets (Sites 998 & 999)	\$ 10,964,487	\$ 11,182,214	\$ (217,726)	
Counselors & Tchrs Moved to District Wide	\$ 2,467,186		\$ 2,467,186	Moved From School Sites & Ctrl Depts for 14/15
Estimate Vacancy, Salary & Other Savings	\$ (4,015,965)		\$ (4,015,965)	2% of Total Expenditures [ESTIMATE]
Increase in STRS Contribution per Governor's May Revise	\$ 1,782,008		1,782,008	Proposes to increase rate from 8.25% to 9.5%
	\$ 11,197,716	\$ 11,182,214	\$ 15,502	
TOTAL EXPENSES	\$ 272,171,218	\$258,813,294	\$ 13,357,924	
UNRESTRICTED T OTHER OUTGO ASSUMPTIONS				Comments
Charter Pass Through	\$ (2,174,045)	\$ (1,342,559)	\$ (831,486)	Increase in Charters
Write-offs & Other	\$ (100,000)	\$ (100,000)	\$ -	
State Loan Pmts	\$ (5,985,477)	\$ (5,985,477)	\$ -	
Other "Other Outgo"	\$ (91,569)	\$ (91,569)	\$ -	
TOTAL OTHER OUTGO	\$ (8,351,091)	\$ (7,519,605)	\$ (831,486)	
UNRESTRICTED CONTRIBUTIONS & TRANSFERS OUT				Comments
Special Education Program	\$ (29,815,869)	\$ (28,870,869)	\$ (945,000)	Est. Add'l contribution for 14-15
RRMA (Build & Grounds)	\$ (8,108,935)	\$ (6,408,935)	\$ (1,700,000)	Est. Add'l contribution for 14-15
ROTC	\$ (104,466)	\$ (104,466)	\$ -	
Transfer to Early Childhood	\$ (325,000)	\$ (672,815)	\$ 347,815	Transfer to ECE to cover structural deficit spending
TOTAL CONTRIBUTIONS & TRANSFERS OUT	\$ (38,354,270)	\$ (36,057,085)	\$ (2,297,185)	

UNRESTRICTED GENERAL FUND – CHANGE IN FUND BALANCE

Unrestricted General Fund		2014-15 BGT ADOPTION	2013-14 3rd Interim	Diff
LCFF Revenues		\$ 282,694,111	\$ 257,103,718	\$ 25,590,393
Other State & Federal Revenue		9,075,477	8,243,991	831,486
Local Revenue		26,207,225	25,902,436	304,789
Transfer-In & Sources		734,067	734,067	-
Total Revenues & Sources	a	318,710,880	291,984,213	26,726,668
Salaries,Supplies,Services & Equipment		272,171,218	258,813,294	13,357,924
Other Outgo (Pass Throughs / Debt Service)		8,351,091	7,519,605	831,486
Indirect Cost (Expense Offset)		(3,779,733)	(5,685,127)	1,905,394
Contributions & Transfers Out		38,354,270	36,057,085	2,297,185
Total Expenses & Uses	b	315,096,846	296,704,857	18,391,989
Change in Fund Balance	a-b=c	\$ 3,614,034	\$ (4,720,645)	\$ 8,334,678
Beginning Fund Balance	d	14,095,544	18,816,189	(4,720,645)
Ending Fund Balance	c+d=e	\$ 17,709,578	\$ 14,095,544	\$ 3,614,034
Note - See the assumptions for explanation of differences				

ESTIMATED INCREASE IN LCFF FUNDING – 2014-15

Estimated Increase in LCFF Funding for 14-15	\$ 25,590,393
School Related	
1 Monies to Schools (Base Increase, Supplemental & Concentration)	\$ 15,553,036
2 Increased RRMA Contribution (Buildings & Grounds Expenses)	1,700,000
3 Increased Program for Exceptional Children (PEC) Contribution	945,000
Total Estimated Increase in Unrestricted School Related Budgets	\$ 18,198,036
Central Depts.	
1 Increase in Central Offices (After backing out one-time Items \$2.1M)	\$ 2,448,780
2 One-time Central Allocations (PEC \$700K; QAA \$500K; HR \$300K; & Summer Schl \$600K)	(2,100,000)
Total Net Estimated Decrease in Central Office Unrestricted Budgets	\$ 348,780
Other Items	
1 Estimated Reduction in Indirect cost (Expense Offset)	\$ 1,905,394
2 Increase in Local Revenue to offset increase in expenses	(304,789)
3 Decrease Transfer to Early Childhood Educ (ECE) (In 13/14 the transfer is approx. \$700K)	(347,815)
4 Increase in District Wide Cost (Primarily to manage State Required CSR)	1,282,274
5 Additional STRS rate increase based on the Governor's May Revise	1,782,008
6 Vacancy / Salary Savings ESTIMATE (Approx. 2% of Budgeted Expenses)	(5,515,965)
7 Other Misc.	(92,208)
Total Other Unrestricted Items	\$ (1,291,102)
Increase in Fund Balance & Usage	
1 Change in Beginning Fund Balance to Cover 13-14 Expenses Over Revenues	\$ 4,720,645
2 Set Aside for Ongoing Items (ON-GOING)	3,614,034
Total Estimated Increase in Unrestricted Fund Balance & Usage	\$ 8,334,678
Total Estimated Use of Increased LCFF Funds (as of 3-26-14)	\$ 25,590,393

STATE REVENUE CALCULATIONS

2014-15							COLA	0.850%	2013-14							COLA	1.570%
							Supplemental %	20%								Supplemental %	20%
							Concentration %	50%								Concentration %	50%
Unduplicated as % of Enrollment							Unduplicated%	77.59%	Unduplicated as % of Enrollment							Unduplicated%	77.59%
CALCULATE LCFF TARGET							CALCULATE LCFF TARGET										
	ADA	Base	Gr Span	Supp	Concen	TARGET		ADA	Base	Gr Span	Supp	Concen	TARGET				
Grades K-3	13,454.66	\$ 7,011	\$ 729	\$ 1,201	\$ 874	\$ 132,057,488	Grades K-3	13,454.66	\$ 6,952	\$ 723	\$ 1,191	\$ 867	\$ 130,954,206				
Grades 4-6	8,489.47	\$ 7,116		\$ 1,104	\$ 804	\$ 76,608,977	Grades 4-6	8,489.47	\$ 7,056		\$ 1,095	\$ 797	\$ 75,963,778				
Grades 7-8	4,600.35	\$ 7,328		\$ 1,137	\$ 828	\$ 42,751,053	Grades 7-8	4,790.35	\$ 7,266		\$ 1,127	\$ 821	\$ 44,138,285				
Grades 9-12	8,412.72	\$ 8,491	\$ 221	\$ 1,352	\$ 984	\$ 92,943,731	Grades 9-12	8,412.72	\$ 8,419	\$ 219	\$ 1,340	\$ 975	\$ 92,144,522				
TOTAL BASE	34,957.20	\$ 259,885,460	\$ 11,667,658	\$ 42,136,017	\$ 30,672,113	\$ 344,361,248	TOTAL BASE	35,147.20	\$ 259,071,869	\$ 11,570,105	\$ 41,992,239	\$ 30,566,577	\$ 343,200,790				
Targeted Instructional Improvement						\$ 10,094,682	Targeted Instructional Improvement						\$ 10,094,682				
Transportation						\$ 5,724,962	Transportation						\$ 5,724,962				
LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET							\$ 360,180,892	LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET							\$ 359,020,434		
CALCULATE LCFF FLOOR								CALCULATE LCFF FLOOR									
				12-13 Rate	14-15 ADA						12-13 Rate	13-14 ADA					
Current year Funded ADA times Base per ADA				\$ 5,238.35	34,957.20	\$ 183,118,049	Current year Funded ADA times Base per ADA				\$ 5,238.35	35,147.20	\$ 184,113,335				
Current year Funded ADA times Other RL per ADA				\$ 67.62	34,957.20	\$ 2,363,806	Current year Funded ADA times Other RL per ADA				\$ 67.62	35,147.20	\$ 2,376,654				
						\$ 185,481,855							\$ 186,489,989				
2012-13 Categoricals						\$ 67,592,666	2012-13 Categoricals						\$ 67,542,666				
Beginning in 2014-15, prior year LCFF gap funding per ADA * cy ADA						\$ 12,300,703	Beginning in 2014-15, prior year LCFF gap funding per ADA * cy ADA										
LOCAL CONTROL FUNDING FORMULA (LCFF) FLOOR							\$ 265,375,224	LOCAL CONTROL FUNDING FORMULA (LCFF) FLOOR							\$ 254,032,655		
CALCULATE LCFF PHASE-IN ENTITLEMENT								CALCULATE LCFF PHASE-IN ENTITLEMENT									
LOCAL CONTROL FUNDING FORMULA TARGET							\$ 360,180,892	LOCAL CONTROL FUNDING FORMULA TARGET							\$ 359,020,434		
LOCAL CONTROL FUNDING FORMULA FLOOR							\$ 265,375,224	LOCAL CONTROL FUNDING FORMULA FLOOR							\$ 254,032,655		
Difference or GAP (LCFF Target less LCFF Floor, if positive)							\$ 94,805,668	Difference or GAP (LCFF Target less LCFF Floor, if positive)							\$ 104,987,779		
Multiply difference by funding rate							28.06% \$ 26,602,471	Multiply difference by funding rate							11.78% \$ 12,367,560		
							\$ 291,977,695								\$ 266,400,215		
Increased State funding over 13-14							\$ 25,577,479										
Note - The Gap funding for 2015-16 is estimated to be 33.95%. As a result, the estimated increase in LCFF funding for 2015-16 is approximately \$25.8M																	
Total LCFF Funds							\$ 291,977,695	Total LCFF Funds							266,400,215		
Sped Transfer							(8,280,258)	Sped Transfer							\$ (8,280,258)		
Adult Ed Transfer							(1,000,000)	Adult Ed Transfer							\$ (1,000,000)		
Misc							(3,326)	Misc							\$ (16,239)		
							282,694,111								257,103,718		

Unrestricted General Fund Budget – Comparison to 3rd Interim

Unrestricted General Fund	2014-15 BGT ADOPTION	2013-14 3rd Interim	Diff
Ending Fund Balance	\$ 17,709,578	\$14,095,544	\$ 3,614,034
Components of the Ending Fund Balance:			
Reserve for Economic Uncertainty	\$ 8,281,172	\$ 13,050,286	\$ (4,769,114)
Designated for the Following:			
Audit & Audit Findings (ONE-TIME)	4,769,114		4,769,114
Set Aside for Ongoing Items (ON-GOING)	3,614,034		3,614,034
Early Retirement Pgm Approved 2011-12 (ONE-TIME)	895,258	895,258	-
Revolving Cash (ONE-TIME)	150,000	150,000	-
Total Ending Fund Balance	\$ 17,709,578	\$ 14,095,544	\$ 3,614,034
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			

Unrestricted General Fund Budget – Structural Deficit/Surplus Analysis

Structural Deficit for Unrestr Gen Fund - 2014-15 Budget vs. 2013-14 3rd Interim				
		2014-15 BGT ADOPTION	2013-14 3rd Interim	Diff
Excess of revenues over expenses	A	\$ 3,614,034	\$ (4,720,645)	\$ 8,334,678
Less One-Time Unrestricted General Fund Revenues & Expenses:				
1 One-time Investment in Programs for Exceptional Children			700,000	(700,000)
2 One-time Investment in Summer School for High Schools			600,000	(600,000)
3 TSA Strategy (Three year strategy-Yr 2 is 2013-14)			592,719	(592,719)
4 One-time Support for Audit work		500,000	500,000	-
5 Additional funds allocated to schools, per Board directive (Feb. 26, 2014 Board mtg)			1,561,469	(1,561,469)
6 Newcomer Programs			361,998	(361,998)
7 One-time Investment in Barack Obama Academy			320,000	(320,000)
8 One-Time Funds to Support Whole School Improvement Process			500,000	(500,000)
9 One-time Investment in Intergrated Human Capital Data Management System			300,000	(300,000)
10 Write-offs		100,000	100,000	-
One-Time Unrestricted General Fund Revenues /Expenses	B	600,000	5,536,186	(4,936,186)
Structural Surplus After Deducted One-Time Items	A+B=C	\$ 4,214,034	\$ 815,541	\$ 3,398,492

Unfunded Needs

FUTURE FUNDING NEEDS					
<i>(\$ in Millions)</i>	2014-15	Ongoing?	2015-16	Ongoing?	Cumulative Ongoing
Raises for Employees	TBD	Yes	TBD	Yes	\$0.0
Audit Findings	TBD	No	TBD	No	\$0.0
New Teachers to Reach Class Size Targets	Already addressed in Budget		\$2.4	Yes	\$2.4
Routine Maintenance Account (RRMA)			\$4.2	Yes	\$6.6
STRS Increases			\$2.3	Yes	\$8.9
Step and Column			\$3.3	Yes	\$12.2
Rent for Admin Offices & 1000 Broadway			\$1.0	TBD	\$12.2
COLA for Utilities & other costs			\$0.8	Yes	\$13.0
Subtotal				\$14.0	
Other Board Priorities (not in any order):					
Data Warehouse / Student Tracking	TBD	Yes	TBD	Yes	\$13.0
Special Education	TBD	Yes	TBD	Yes	\$13.0
Human Capital Data Management	TBD	Yes	TBD	Yes	\$13.0
Educator Effectiveness	TBD	Yes	TBD	Yes	\$13.0
Other LCAP Priorities	TBD	Yes	TBD	Yes	\$13.0
Counselors	TBD	Yes	TBD	Yes	\$13.0
Librarians	<u>TBD</u>	Yes	<u>TBD</u>	Yes	\$13.0
Subtotal					
Total	\$0.0		\$14.0		



QUESTIONS?



APPENDIX

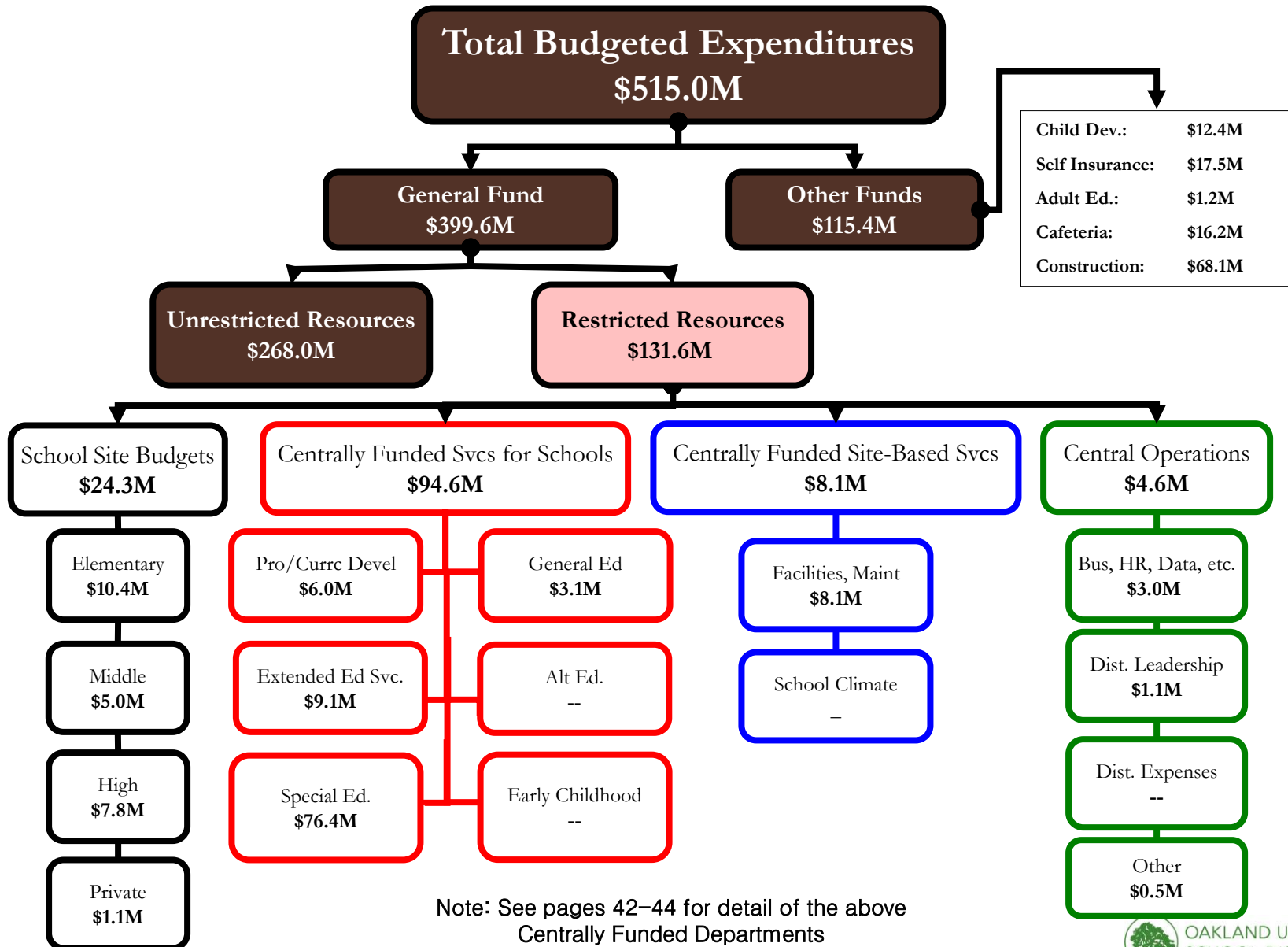
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Measure G

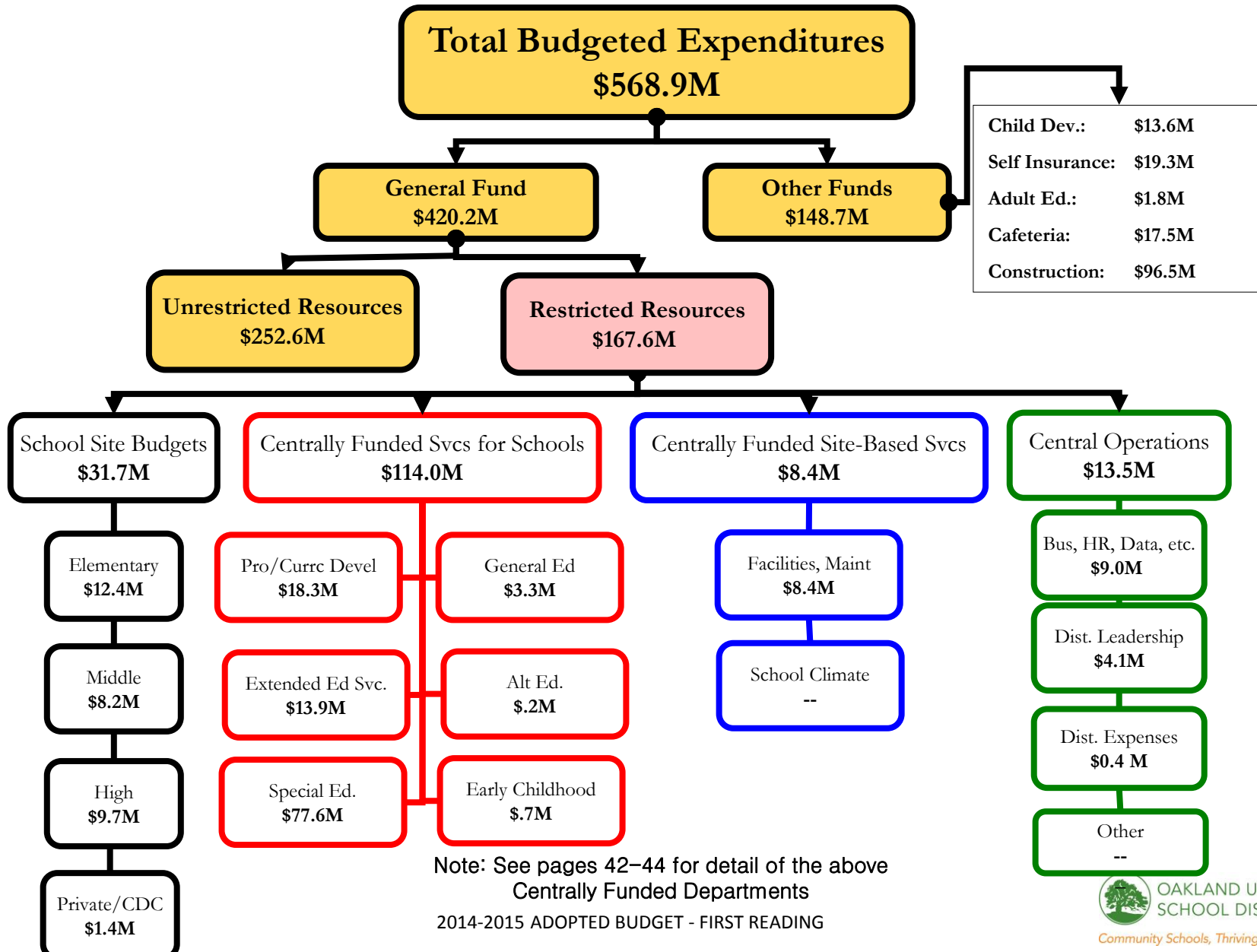
2014-15 Measure G Budget		2014-15 BUDGET	2013-14 Estimated Actuals	Difference
Parcel Tax Provision				
TO ATTRACT AND RETAIN QUALIFIED TEACHERS				
1191	Basic/Core Classroom Support	12,414,363	9,476,256	\$ 2,938,107
1159	Elementary Intervention/Prep Time (Inc Spec Ed)	2,132,535	2,828,581	(696,046)
9060	Recruit/Hire Qualified Tchrs - New Tchr Proj	827,479	1,306,781	(479,302)
1626	Highly Qualified Teachers		117,498	(117,498)
	Subtotal	15,374,377	13,729,116	1,645,261
REDUCE CLASS SIZE				
1112	Class Size Reduction	4,400,000	3,400,932	999,068
	Subtotal	4,400,000	3,400,932	999,068
TO MAINTAIN LIBRARIES, MUSIC AND ART PROGRAMS				
1552	School Libraries (central support)		1,738,494	(1,738,494)
1135	Music		73,738	(73,738)
1118	Art	497,058	497,130	(72)
1564	Oratorical Festival/Student Performances		70,000	(70,000)
1596	OFASS (Summer Arts Program)	62,000	62,000	-
	Subtotal	559,058	2,441,362	(1,882,304)
TO MAINTAIN ELECTIVE COURSES FOR STUDENTS				
TEXTBOOKS, MATERIALS				
	Subtotal			
1598	Middle School Electives		923,629	(923,629)
9000	County Collection Fee/Other Programs	366,955	366,955	-
	Subtotal	366,955	1,290,584	(923,629)
	Total Measure G Budget	\$ 20,700,390	\$ 20,861,993	\$ (161,603)

Restricted General Fund – 2014-2015 Overview



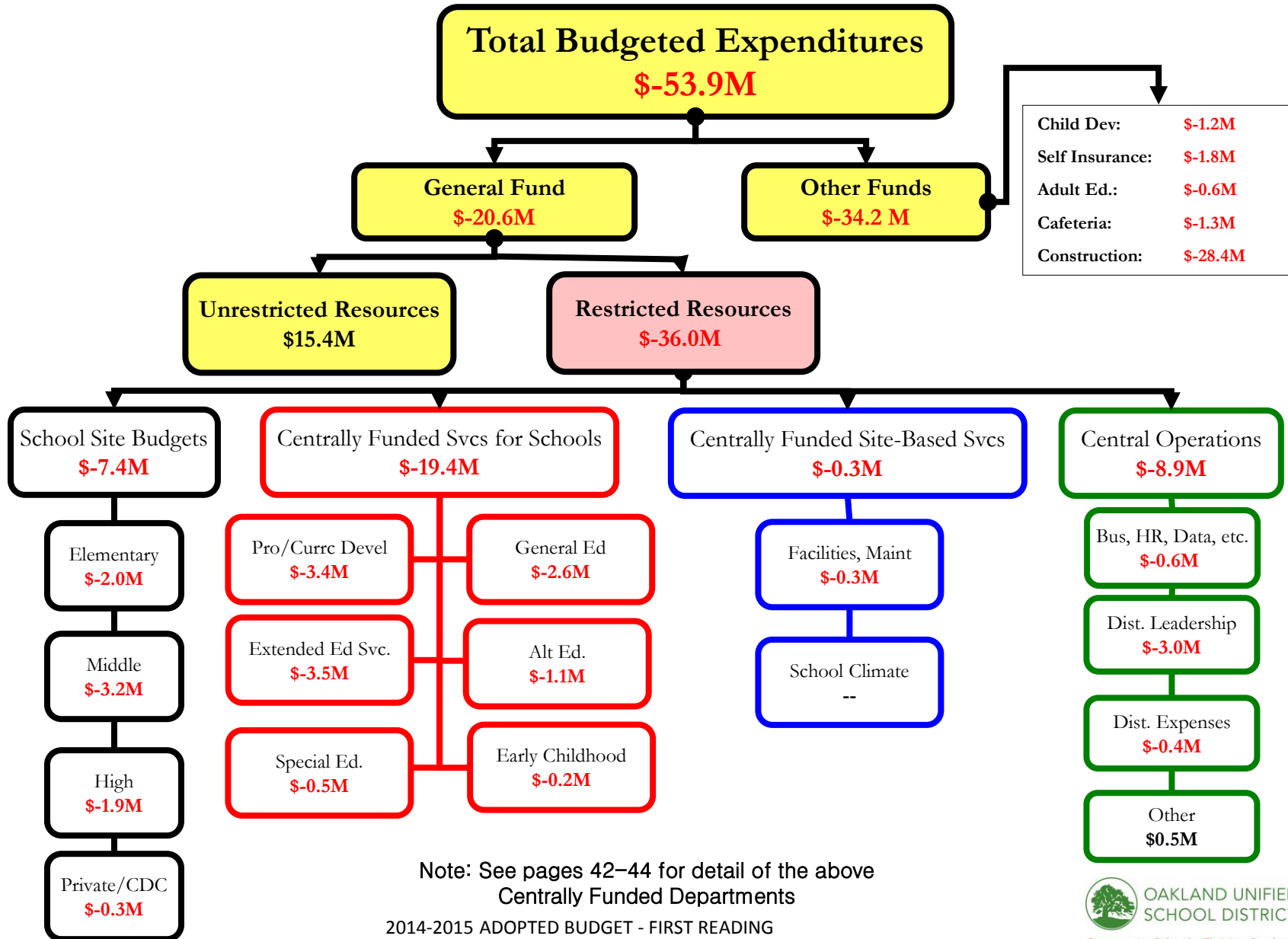
Note: See pages 42–44 for detail of the above Centrally Funded Departments

Restricted General Fund – 2013-2014 Overview – Based on 3rd Interim



Note: See pages 42–44 for detail of the above Centrally Funded Departments
2014-2015 ADOPTED BUDGET - FIRST READING

Restricted General Fund – Difference Between 14-15 & 13-14



Note: See pages 42–44 for detail of the above Centrally Funded Departments
2014-2015 ADOPTED BUDGET - FIRST READING

Restricted General Fund	2013-14 3rd Interim	2013-14 3rd Interim	Diff	
Revenue Limit (\$ for Student Attendance)	\$ 10,034,371	\$ 10,034,371	\$ -	
Other Revenue	86,974,474	121,985,511	(35,011,037)	
Transfer-In & Sources	2,093,782	2,093,782	-	
Total Revenues & Sources	99,102,627	134,113,664	(35,011,037)	(1)
Salaries,Supplies,Services & Equipment	131,686,177	167,567,458	(35,881,281)	
Other outgo (Pass Through / Debt Service)	1,059,964	1,164,368	(104,404)	
Indirect Cost	2,157,552	4,111,675	(1,954,123)	
Contributions & Transfers Out	(35,935,487)	(33,290,488)	(2,644,999)	
Total Expenses & Uses	98,968,206	139,553,013	(40,584,807)	(1)
Change in Fund Balance	134,421	(5,439,349)	5,573,770	
Beginning Fund Balance	4,876,117	10,315,466	(5,439,349)	
Ending Fund Balance	\$ 5,010,538	\$ 4,876,117	134,421	
<p>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</p>				
<p>(1) Reduction in major one-time monies (Common Core \$\$, I3 Grant, etc.); local grants not loaded until funders provide documented support. Carryover of federal funds (ie Title 1) not loaded until books are closed.</p>				



CENTRAL OFFICE AND CENTRALLY FUNDED UNRESTRICTED

Centrally-Funded Schl Services - Unrestricted General Fund				
Site	Site Name	2014-15	2013-14	Diff
Professional/Curriculum Development				
909	Leadership, Curriculum and Instruction	\$ 7,156,678	\$ 7,092,171	\$ 64,507
954	English Language Learner & Multilingual Achievement	\$ 144,486	\$ 152,006	\$ (7,519)
913	Instructional Operation Alignment	\$ 688,102	\$ 476,730	\$ 211,372
Total Professional/Curriculum Devel		\$ 7,989,266	\$ 7,720,907	\$ 268,360
Extended Educational Services				
922	Family Schools Community Partners	\$ 5,517,961	\$ 5,468,225	\$ 49,736
937	Summer Programs	\$ 1,056,587	\$ 1,788,470	\$ (731,883)
968	Health Services (Nurses)	\$ 1,893,509	\$ 1,365,079	\$ 528,430
933	Oakland Athletic League (OAL)	\$ 850,198	\$ 917,630	\$ (67,432)
Total Extended Educational Services		\$ 9,318,255	\$ 9,539,404	\$ (221,149)
General Education				
998	School Contingency Funds	\$ 4,689,938	\$ 6,498,667	\$ (1,808,729)
Total General Education		\$ 4,689,938	\$ 6,498,667	\$ (1,808,729)
Special Education				
975	Programs for Exceptional Children	\$ 115,206	\$ 115,206	\$ -
995	Transportation	\$ 10,600,118	\$ 10,600,118	\$ -
Total Special Education		\$ 10,715,324	\$ 10,715,324	\$ -
Total Unrestricted Centrally-Funded Schl Serv		\$ 32,712,783	\$ 34,474,301	\$ (1,761,518)

Centrally-Funded Site Based Serv-Unrestricted General Fund

Site	Site Name	2014-15	2013-14	Diff
Facilities Maintenance and Construction				
989	Custodial Services	\$ 2,640,128	\$ 1,950,788	\$ 689,340
988	Buildings & Grounds	\$ 1,115,600	\$ 1,209,262	\$ (93,662)
Total Facilities Maint and Construction		\$ 3,755,728	\$ 3,160,049	\$ 595,678
School Climate/Violence Prevention				
994	OUSD Police Department	\$ 6,959,357	\$ 6,915,980	\$ 43,377
Total School Climate/Violence Prevention		\$ 6,959,357	\$ 6,915,980	\$ 43,377
Total Unrestr Centrally-Funded Site Based Serv		\$ 10,715,084	\$ 10,076,029	\$ 639,055

Central Office Operations - Unrestricted General Fund				
Site	Site Name	2014-15	2013-14	Diff
Business, Personnel, and Data Mgmt				
986	Technology Services	\$ 4,405,198	\$ 4,130,640	\$ 274,557
944	Human Resources Services	\$ 4,128,661	\$ 4,001,318	\$ 127,343
948	Quality Accountability & Analytics	\$ 2,825,079	\$ 2,975,614	\$ (150,535)
990	Procurement & Distribution	\$ 1,321,768	\$ 1,292,425	\$ 29,343
936	Accounting	\$ 1,628,212	\$ 1,593,632	\$ 34,580
987	Risk Management	\$ 693,683	\$ 767,815	\$ (74,133)
951	Budget	\$ 1,704,967	\$ 1,549,254	\$ 155,712
983	Payroll	\$ 885,071	\$ 852,838	\$ 32,234
942	Labor Relations	\$ 564,803	\$ 607,962	\$ (43,159)
902	Accounts Payable	\$ 490,010	\$ 450,047	\$ 39,963
979	Printing and Mail Services	\$ 252,145	\$ 258,855	\$ (6,710)
950	State & Federal Programs	\$ 293,362	\$ 287,779	\$ 5,583
Total Business, HR, and Data Mgmt		\$ 19,192,957	\$ 18,768,180	\$ 424,777
School District Leadership				
946	Legal Counsel	\$ 1,710,503	\$ 1,759,017	\$ (48,514)
940	Board of Education	\$ 600,046	\$ 725,829	\$ (125,783)
958	Communications	\$ 892,731	\$ 867,328	\$ 25,403
941	Office of the Superintendent	\$ 794,456	\$ 816,727	\$ (22,271)
905	Office of Deputy Supt of Business & Operations	\$ 400,692	\$ 386,345	\$ 14,347
980	Office of Chief Financial Officer	\$ 276,949	\$ 314,908	\$ (37,959)
903	Office of Deputy Supt of Leadership	\$ 368,363	\$ 1,067,849	\$ (699,486)
961	Regional Officer K-8	\$ 1,398,153	\$ 1,351,584	\$ 46,569
964	Network Office - High School1	\$ 1,275,525	\$ 2,567,676	\$ (1,292,151)
918	Office of the Asst Supt of Facilities	\$ 487,060	\$ 472,075	\$ 14,985
949	Office of the Internal Auditor	\$ 262,714	\$ 208,573	\$ 54,140
906	Ombudsman	\$ 225,403	\$ 232,781	\$ (7,379)
945	State Trustee	\$ 139,259	\$ 160,917	\$ (21,659)
Total School District Leadership		\$ 8,831,853	\$ 10,931,609	\$ (2,099,757)
Districtwide Expenses				
999	Districtwide Expenses	\$ 6,507,778	\$ 4,683,632	\$ 1,824,146
Total Districtwide Expenses		\$ 6,507,778	\$ 4,683,632	\$ 1,824,146
Offsets				
	Indirect Offset	\$ (3,779,733)	\$ (5,685,127)	\$ 1,905,394
	Self Insurance Funds Prop/Liab Costs offset	\$ (470,000)	\$ (470,000)	\$ -
Total Offsets		\$ (4,249,733)	\$ (6,155,127)	\$ 1,905,394
Other Schools (Charter, Private School)				
947	Charter Schools Office (Admin)	\$ 781,583	\$ 662,248	\$ 119,335
Total Other Schools		\$ 781,583	\$ 662,248	\$ 119,335
Total Unrestricted Central Office Operations		\$ 31,064,438	\$ 28,890,542	\$ 2,173,896



CENTRAL OFFICE AND CENTRALLY-FUNDED RESTRICTED

Centrally-Funded School Services - Restricted General Fund

Site	Site Name	2014-15	2013-14	Diff
Professional/Curriculum Development				
909	Leadership, Curriculum and Instruction	\$ 5,688,546	\$ 17,913,135	\$ (12,224,589)
954	English Language Learner & Multilingual Achievement	\$ 300,678	\$ 357,269	\$ (56,591)
912	Vocational Education		\$ 4,872	\$ (4,872)
929	College and Career Readiness		\$ 10,909	\$ (10,909)
913	Instructional Operation Alignment	\$ -	\$ -	\$ -
Total Professional/Curriculum Devel		\$ 5,989,224	\$ 18,286,184	\$ (12,296,961)
Extended Educational Services				
922	Family Schools Community Partners	\$ 8,061,050	\$ 13,069,353	\$ (5,008,304)
968	Health Services (Nurses)	\$ 619,000	\$ 620,495	\$ (1,495)
932	Jr Reserve Officer Training Corps (JROTC)		\$ 210,572	\$ (210,572)
937	Summer Programs	\$ 400,000	\$ -	\$ 400,000
Total Extended Educational Services		\$ 9,080,050	\$ 13,900,420	\$ (4,820,371)
General Education				
998	School Contingency Funds	\$ 3,148,845	\$ 3,257,170	\$ (108,325)
Total General Education		\$ 3,148,845	\$ 3,257,170	\$ (108,325)
Early Childhood Education				
910	Early Childhood Development	\$ 23,348	\$ 738,127	\$ (714,779)
Total Early Childhood Education		\$ 23,348	\$ 738,127	\$ (714,779)
Alternative Education				
957	Alternative Education		\$ 97,937	\$ (97,937)
959	Indian Education		\$ 71,779	\$ (71,779)
Total Alternative Education		\$ -	\$ 169,716	\$ (169,716)
Special Education				
975	Programs for Exceptional Children	\$ 76,031,170	\$ 77,260,934	\$ (1,229,764)
995	Transportation	\$ -	\$ -	\$ -
976	Spec Ed Local Plan Area (SELPA)	\$ 408,065	\$ 302,442	\$ 105,622
Total Special Education		\$ 76,439,234	\$ 77,563,376	\$ (1,124,142)
Centrally-Funded School Services Total		\$ 94,680,701	\$ 113,914,993	\$ (19,234,292)

Centrally-Funded Site Based Services - Restricted General Fund

Site	Site Name	2014-15	2013-14	Diff
Facilities Maintenance and Construction				
988	Buildings & Grounds	\$ 8,108,935	\$ 8,390,652	\$ (281,717)
	Total Facilities Maintenance and Construction	\$ 8,108,935	\$ 8,390,652	\$ (281,717)
School Climate/Violence Prevention				
994	OUSD Police Department	\$ 10,146	\$ 21,305	\$ (11,159)
989	Custodial Services	\$ -	\$ 20,379	\$ (20,379)
	Total School Climate/Violence Prevention	\$ 10,146	\$ 41,684	\$ (31,537)
Centrally-Funded Site Based Services Total		\$ 8,119,081	\$ 8,432,335	\$ (313,254)

Central Office Operations - Restricted General Fund

Site	Site Name	2014-15	2013-14	Diff
Business, Personnel, and Data Mgmt				
944	Human Resources Services	\$ 1,601,235	\$ 2,081,313	\$ (480,078)
950	State & Federal Programs	\$ 1,073,984	\$ 1,276,728	\$ (202,744)
948	Quality Accountability & Analytics	\$ -	\$ 1,437,413	\$ (1,437,413)
951	Budget	\$ 124,472	\$ 99,776	\$ 24,696
990	Procurement & Distribution	\$ 140,000	\$ 169,154	\$ (29,154)
936	Accounting	\$ 55,602	\$ 55,602	\$ -
986	Technology Services	\$ -	\$ 3,910,963	\$ (3,910,963)
Total Business, HR, and Data Mgmt		\$ 2,995,293	\$ 9,030,949	\$ (6,035,656)
School District Leadership				
964	Network Office - High School1	\$ 455,103	\$ 1,641,852	\$ (1,186,749)
941	Office of the Superintendent	\$ 435,065	\$ 871,958	\$ (436,892)
918	Office of the Asst Supt of Facilities	\$ -	\$ 5,000	\$ (5,000)
961	Regional Officer K-8	\$ 184,978	\$ 219,794	\$ (34,816)
903	Office of Deputy Supt of Leadership	\$ -	\$ 1,217,154	\$ (1,217,154)
958	Communications	\$ -	\$ 138,128	\$ (138,128)
Total School District Leadership		\$ 1,075,146	\$ 4,093,886	\$ (3,018,739)
Districtwide Expenses				
999	Districtwide Expenses	\$ -	\$ 413,767	\$ (413,767)
Total Districtwide Expenses		\$ -	\$ 413,767	\$ (413,767)
Other Schools (Charter, Private School)				
978	Private Schools	\$ 507,413	\$ -	\$ 507,413
Total Other Schools		\$ 507,413	\$ -	\$ 507,413
Central Office Operations Total		\$ 4,577,852	\$ 13,538,601	\$ (8,960,749)



OTHER FUNDS

Fd #	Fund Description	EXPENSES (Object Codes 1000-6999)			
		2014-15 Bgt Dev	2013-14 3rd Interim	Difference	
		\$\$\$	\$\$\$	\$\$\$	%
General Fund					
01	Gen Fund - Unrestricted	\$ 272,171,218	\$ 258,813,294	\$ 13,357,924	5.2%
01	Gen Fund - Restricted	\$ 131,686,177	\$ 167,567,458	\$ (35,881,281)	-21.4%
Total General Fund		\$ 403,857,395	\$ 426,380,752	\$ (22,523,357)	-5.3%
11	Adult Education	\$ 1,189,011	\$ 1,828,031	\$ (639,020)	-35.0%
12	Child Development	\$ 12,404,637	\$ 13,615,350	\$ (1,210,713)	-8.9%
13	Cafeteria	\$ 16,215,327	\$ 17,471,460	\$ (1,256,133)	-7.2%
Facility Related Funds					
14	Deferred Maintenance	\$ 2,093,782	\$ 4,555,829	\$ (2,462,046)	-54.0%
21	Gen.Oblig. Bonds	\$ 60,002,137	\$ 38,592,406	\$ 21,409,731	55.5%
25	Dev Fee / Redevel	\$ 4,892,575	\$ 6,798,691	\$ (1,906,116)	-28.0%
35	State Modernization	\$ 1,110,000	\$ 46,236,067	\$ (45,126,067)	-97.6%
40	Williams Settlement	\$ -	\$ 339,015	\$ (339,015)	-100.0%
Total Facility Funds		\$ 68,098,494	\$ 96,522,007	\$ (28,423,513)	-29.4%
51	Bond Int & Redemption	\$ -	\$ -	\$ -	
67	Self Insurance	\$ 17,466,528	\$ 19,303,447	\$ (1,836,919)	-9.5%
ALL FUNDS		\$ 519,231,393	\$ 575,121,047	\$ (55,889,655)	-9.7%

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

Adult Education Fund 11	2014-15 Bgt Dev	2013-14 3rd Interim	Diff.
Revenue Limit (\$ for Student Attendance)	\$ 1,000,000	\$ 1,000,000	\$ -
Other Revenue	245,081	326,947	(81,866)
Transfer-In & Sources	-	-	-
Total Revenues & Sources	1,245,081	1,326,947	(81,866)
Salaries,Supplies,Services & Equipment	1,189,011	1,828,031	(639,020)
Other outgo (Charter Pass Thru / Debt Service)	-	-	-
Indirect Cost	56,070	54,184	1,886
Contributions & Transfers Out	-	-	-
Total Expenses & Uses	1,245,081	1,882,215	(637,134)
Change in Fund Balance	-	(555,268)	555,268
Beginning Fund Balance	0	497,294	(497,294)
Restatement from Year End Close		57,974	(57,974)
Adjusted Beginning Fund Balance	0	555,268	(555,268)
Ending Fund Balance	\$ 0	\$ 0	\$ -
Purpose of Fund - Accts for fed, state and local revenues for adult ed programs			

Child Development Fund 12	2014-15 Bgt Dev	2013-14 3rd Interim	Diff.
Revenue Limit (\$ for Student Attendance)			
Other Revenue	\$ 12,764,105	\$ 13,324,139	\$ (560,034)
Transfer-In & Sources	325,000	672,815	(347,815)
Total Revenues & Sources	13,089,105	13,996,954	(907,849)
Salaries,Supplies,Services & Equipment	12,404,637	13,615,350	(1,210,713)
Other outgo (Charter Pass Thru / Debt Service)	-	-	-
Indirect Cost	627,244	639,309	(12,065)
Contributions & Transfers Out	57,224	57,224	-
Total Expenses & Uses	13,089,105	14,311,883	(1,222,778)
Change in Fund Balance	-	(314,929)	314,929
Beginning Fund Balance	0	314,929	(314,929)
Ending Fund Balance	\$ 0	\$ 0	\$ -
Purpose of Fund - Accts for fed, state and local revenues for child development programs			

Cafeteria Fund 13	2014-15 Bgt Dev	2013-14 3rd Interim	Diff.	
Revenue Limit (\$ for Student Attendance)				
Other Revenue	\$ 17,361,037	\$ 17,055,396	\$ 305,641	
Transfer-In & Sources	-	-	-	
Total Revenues & Sources	17,361,037	17,055,396	305,641	
Salaries,Supplies,Services & Equipment	16,215,327	17,471,460	(1,256,133)	(1)
Other outgo	-	-	-	
Indirect Cost	938,867	879,959	58,908	
Contributions & Transfers Out	206,843	206,843	-	
Total Expenses & Uses	17,361,037	18,558,262	(1,197,225)	
Change in Fund Balance	-	(1,502,866)	1,502,866	
Beginning Fund Balance	0	1,502,866	(1,502,866)	
Ending Fund Balance	\$ 0	\$ 0	\$ -	
Purpose of Fund - Accts for fed, state and local resources to operate the food service prgm				
(1) Activity/expenses reduced to the level of available resources, induding beginning balance				

Deferred Maintenance Fund 14	2014-15 Bgt Dev	2013-14 3rd Interim	Diff.
Revenue Limit (\$ for Student Attendance)			
Other Revenue	\$ -	\$ -	\$ -
Transfer-In & Sources	2,093,782	2,093,782	-
Total Revenues & Sources	2,093,782	2,093,782	-
Salaries,Supplies,Services & Equipment	2,093,782	4,555,829	(2,462,046)
Other outgo	-	-	-
Indirect Cost	-	-	-
Contributions & Transfers Out	-	-	-
Total Expenses & Uses	2,093,782	4,555,829	(2,462,046)
Change in Fund Balance	-	(2,462,046)	2,462,046
Beginning Fund Balance	-	2,462,046	(2,462,046)
Ending Fund Balance	\$ -	\$ -	\$ -
Purpose of Fund - Accts for state apportionments & matching funds for deferred maintenance			

Building Fund 21	2014-15 Bgt Dev	2013-14 3rd Interim	Diff.	
Revenue Limit (\$ for Student Attendance)				
Other Revenue	\$ -	\$ -	\$ -	
Transfer-In & Sources	-	120,000,000	(120,000,000)	(1)
Total Revenues & Sources	-	120,000,000	(120,000,000)	
Salaries,Supplies,Services & Equipment	60,002,137	38,592,406	21,409,731	(2)
Other outgo	-	-	-	
Indirect Cost	-	-	-	
Contributions & Transfers Out	2,093,782	2,093,782	(0)	
Total Expenses & Uses	62,095,919	40,686,188	21,409,731	
Change in Fund Balance	(62,095,919)	79,313,812	(141,409,731)	
Beginning Fund Balance	111,283,069	31,969,257	79,313,812	
Ending Fund Balance	\$ 49,187,150	\$ 111,283,069	\$ (62,095,919)	
Purpose of Fund - Accts for proceeds from the sale and exps of locally approved General Obligation (G.O.) Bonds				
(1) Draw down Measure J Bonds in August of 13-14. No draw down for 14-15.				
(2) Increase due to full year of anticipated activity of \$60M for 14-15.				

Capital Facilities Fund 25	2014-15 Bgt Dev	2013-14 3rd Interim	Diff.	
Revenue Limit (\$ for Student Attendance)				
Other Revenue	\$ 4,144,219	\$ 4,172,573	\$ (28,354)	
Revenue received post 3rd Interim reporting	-	-	-	
Transfer-In & Sources	-	-	-	
Total Revenues & Sources	4,144,219	4,172,573		
Salaries,Supplies,Services & Equipment	4,892,575	6,798,691	(1,906,116)	(1)
Other outgo	-	-	-	
Indirect Cost	-	-	-	
Contributions & Transfers Out	-	-	-	
Total Expenses & Uses	4,892,575	6,798,691		
Change in Fund Balance	(748,356)	(2,626,118)	1,877,762	
Beginning Fund Balance	1,253,973	3,880,091	(2,626,118)	
Ending Fund Balance	\$ 505,617	\$ 1,253,973	\$ (748,356)	
Purpose of Fund - Accts for funds rec'd from developers fees & Redevelopment Agencies				
(1)	Activity/expenses reduced to the level of available resources, including beginning balance			

County School Facility Fund 35	2014-15 Bgt Dev	2013-14 3rd Interim	Diff.	
Revenue Limit (\$ for Student Attendance)				
Other Revenue	\$ -	\$ -	\$ -	
Transfer-In & Sources	-	-	-	
Total Revenues & Sources	-	-	-	
Salaries,Supplies,Services & Equipment	1,110,000	46,236,067	(45,126,067)	(1)
Other outgo	-	-	-	
Indirect Cost	-	-	-	
Contributions & Transfers Out	-	-	-	
Total Expenses & Uses	1,110,000	46,236,067	(45,126,067)	
Change in Fund Balance	(1,110,000)	(46,236,067)	45,126,067	
Beginning Fund Balance	1,694,186	47,930,253	(46,236,067)	
Ending Fund Balance	\$ 584,186	\$ 1,694,186	\$ (1,110,000)	
Purpose of Fund - Accts for revenues and expenses associated with statewide modernization				
(1) Activity/expenses reduced to the level of available resources, including beginning balance				

Special Reserve Fund 40	2014-15 Bgt Dev	2013-14 3rd Interim	Diff.
Revenue Limit (\$ for Student Attendance)			
Other Revenue	\$ -	\$ -	\$ -
Transfer-In & Sources	-	-	-
Total Revenues & Sources	-	-	-
Salaries,Supplies,Services & Equipment	-	339,015	(339,015)
Other outgo	-	-	-
Indirect Cost	-	-	-
Contributions & Transfers Out	-	-	-
Total Expenses & Uses	-	339,015	(339,015)
Change in Fund Balance	-	(339,015)	339,015
Beginning Fund Balance	624,529	963,544	(339,015)
Ending Fund Balance	\$ 624,529	\$ 624,529	\$ -
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)			

Bond Interest & Redemption Fund 51	2014-15 Bgt Dev	2013-14 3rd Interim	Diff.
Revenue Limit (\$ for Student Attendance)			
Other Revenue	\$ 70,889,299	\$ 72,759,790	\$ (1,870,491)
Transfer-In & Sources	-	-	-
Total Revenues & Sources	70,889,299	72,759,790	(1,870,491)
Salaries,Supplies,Services & Equipment	-	-	-
Other outgo	59,133,084	61,962,160	(2,829,076)
Indirect Cost	-	-	-
Contributions & Transfers Out	-	-	-
Total Expenses & Uses	59,133,084	61,962,160	(2,829,076)
Change in Fund Balance	11,756,215	10,797,630	958,585
Beginning Fund Balance	61,809,390	51,011,760	10,797,630
Ending Fund Balance	\$ 73,565,605	\$ 61,809,390	\$ 11,756,215
Purpose of Fund - Accts for repayment of principal and interest of locally approved G.O. bonds.			
Pmts made from taxes levied by Counties			

Self Insurance Fund 67	2014-15 Bgt Dev	2013-14 3rd Interim	Diff.	
Revenue Limit (\$ for Student Attendance)				
Other Revenue	\$ 20,416,200	\$ 16,512,116	\$ 3,904,084	(1)
Transfer-In & Sources	-	-	-	
Total Revenues & Sources	20,416,200	16,512,116	3,904,084	
Salaries,Supplies,Services & Equipment	17,466,528	19,303,447	(1,836,919)	
Other outgo	-	-	-	
Indirect Cost	-	-	-	
Contributions & Transfers Out	470,000	470,000	-	
Total Expenses & Uses	17,936,528	19,773,447	(1,836,919)	(2)
Change in Fund Balance	2,479,672	(3,261,331)	5,741,003	
Beginning Fund Balance	7,385,323	10,646,654	(3,261,331)	
Ending Fund Balance	\$ 9,864,995	\$ 7,385,323	\$ 2,479,672	
Purpose of Fund - Accts for self-insurance activities from other operating funds				
(1)	Increase due to workers comp & self insurance rate increase			
(2)	One-time expenses related to the 1025 2nd Ave relocation in 2013/14, not for 2014/15			