

Board Office Use: Legislative File Info.	
File ID Number	18-1126
Introduction Date	5-23-2018
Enactment Number	18-0888
Enactment Date	5/23/2018 os



# Memo

**To** Board of Education

**From** Kayla Johnson-Trammell, Superintendent & Board Secretary  
Wayne Hilty, Interim Chief Finance Officer

**Board Meeting Date** May 23, 2018  
*(To be completed by Procurement)*

**Subject** Resolution No. 1718-0188 - Authorizing Budgetary Increases/Decreases and Transfers, FY 2017-2018

**Action Requested** Approval by the Board of Education of Resolution No. 1718-0188 - Authorizing budgetary increases/decreases and transfers reflecting changes through April 30, 2018 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 Interim Chief Finance Officer, recommends that fund transfers as enumerated in the attached Resolution No. 1718-0188 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. 1718-0188 - Authorizing budgetary increases/decreases and transfers reflecting changes through April 30, 2018 form designated and/or uappropriated fund balances to enumerated revenue and expenditure classifications or between expenditure classifications as stated herein.

**Attachments** Resolution No. 1718-0188 - Authorizing Budgetary Increases/Decreases and Transfers, FY 2017-18

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

**Resolution No. 1718-0188  
Authorizing Budgetary Increases/Decreases and Transfers**

**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 Interim Chief Finance Officer, recommends that fund transfers as enumerated in the attached Resolution No. 1718-0188 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 2017-18 Fiscal Year Budget Increases/Decreases and Transfers reflecting changes through April 30, 2018 as stated herein:

<b>Fund 01 - General Fund Unrestricted</b>				
OBJECT CODE	DESCRIPTION	3rd INTERIM BUDGET 4/30/2018	2ND INTERIM BUDGET 1/31/2018	TRANSFERS & REVISIONS
<b>REVENUE</b>				
8010-8099	LCFF Sources	\$364,087,305	\$362,233,213	\$1,854,092
8100-8299	Federal Revenue	\$63,500	\$63,500	\$0
8300-8599	State Revenue	\$13,064,667	\$13,347,383	(\$282,715)
8600-8799	Local Revenue	\$35,245,081	\$35,369,881	(\$124,800)
8910-8929	Transfers In	\$597,844	\$597,844	\$0
8930-8979	Other Sources	\$0	\$0	\$0
8980-8999	Contributions	(\$71,006,060)	(\$71,006,060)	\$0
	Revenue Total	\$342,052,337	\$340,605,760	\$1,446,577
<b>EXPENDITURE</b>				
1000	Certificated Salaries	\$139,730,764	\$139,621,434	\$109,330
2000	Classified Salaries	\$56,952,379	\$57,165,415	(\$213,037)
3000	Benefits	\$83,171,572	\$81,474,380	\$1,697,191
4000	Books & Supplies	\$7,418,321	\$7,657,395	(\$239,074)
5000	Services & Other Operating Costs	\$40,670,221	\$38,983,960	\$1,686,261
6000	Capital Outlay	\$82,717	\$69,854	\$12,862
7100-7299;				
7400-7499	Other Outgo	\$6,087,521	\$6,087,521	\$0
7300-7399	Indirect/Direct Support Costs	(\$5,568,650)	(\$4,935,411)	(\$633,239)
7610-7699	Transfers Out	\$3,191,732	\$3,251,238	(\$59,506)
	Expenditure Total	\$331,736,575	\$329,375,786	\$2,360,789

**Fund 01 - General Fund Restricted**

OBJECT CODE	DESCRIPTION	3rd INTERIM BUDGET 4/30/2018	2ND INTERIM BUDGET 1/31/2018	TRANSFERS & REVISIONS
<b>REVENUE</b>				
8010-8099	LCFF Sources	\$2,890,934	\$2,890,934	\$0
8100-8299	Federal Revenue	\$50,807,892	\$49,035,041	\$1,772,850
8300-8599	State Revenue	\$53,696,489	\$57,976,624	(\$4,280,135)
8600-8799	Local Revenue	\$46,404,262	\$41,816,478	\$4,587,784
8910-8929	Transfers In	\$0	\$0	\$0
8930-8979	Other Sources	\$0	\$0	\$0
8980-8999	Contributions	\$71,006,060	\$71,006,060	\$0
	Revenue Total	<u>\$224,805,637</u>	<u>\$222,725,137</u>	<u>\$2,080,500</u>
<b>EXPENDITURE</b>				
1000	Certificated Salaries	\$56,708,532	\$54,958,051	\$1,750,481
2000	Classified Salaries	\$38,082,942	\$36,580,795	\$1,502,147
3000	Benefits	\$52,711,002	\$52,218,686	\$492,316
4000	Books & Supplies	\$18,180,654	\$20,108,575	(\$1,927,921)
5000	Services & Other Operating Costs	\$48,674,174	\$45,622,910	\$3,051,263
6000	Capital Outlay	\$8,013,751	\$1,037,690	\$6,976,061
7100-7299; 7400-7499	Other Outgo	\$2,503,928	\$2,488,928	\$15,000
7300-7399	Indirect/Direct Support Costs	\$3,758,422	\$3,196,064	\$562,358
7610-7699	Transfers Out	\$0	\$0	\$0
	Expenditure Total	<u>\$228,633,404</u>	<u>\$216,211,699</u>	<u>\$12,421,705</u>

**Fund 11 - Adult Education**

OBJECT CODE	DESCRIPTION	3rd INTERIM BUDGET 4/30/2018	2ND INTERIM BUDGET 1/31/2018	TRANSFERS & REVISIONS
<b>REVENUE</b>				
8010-8099	LCFF Sources		\$0	\$0
8100-8299	Federal Revenue	\$206,854	\$206,854	\$0
8300-8599	State Revenue	\$2,319,101	\$2,333,656	(\$14,555)
8600-8799	Local Revenue	\$174,057	\$137,286	\$36,771
8910-8929	Transfers In	\$0	\$0	\$0
8930-8979	Other Sources	\$0	\$0	\$0
8980-8999	Contributions	\$0	\$0	\$0
	<b>Revenue Total</b>	<b>\$2,700,012</b>	<b>\$2,677,796</b>	<b>\$22,216</b>
<b>EXPENDITURE</b>				
1000	Certificated Salaries	\$1,439,926	\$1,411,151	\$28,775
2000	Classified Salaries	\$303,517	\$305,572	(\$2,055)
3000	Benefits	\$667,298	\$670,690	(\$3,391)
4000	Books & Supplies	\$599,052	\$622,257	(\$23,205)
5000	Services & Other Operating Costs	\$111,013	\$88,921	\$22,092
6000	Capital Outlay	\$1,251,300	\$1,251,300	\$0
7100-7299;				
7400-7499	Other Outgo	\$0	\$0	\$0
7300-7399	Indirect/Direct Support Costs	\$177,846	\$177,846	\$0
7610-7699	Transfers Out	\$0	\$0	\$0
	<b>Expenditure Total</b>	<b>\$4,549,953</b>	<b>\$4,527,737</b>	<b>\$22,216</b>

### Fund 12 - Child Development

OBJECT CODE	DESCRIPTION	3rd INTERIM BUDGET 4/30/2018	2ND INTERIM BUDGET 1/31/2018	TRANSFERS & REVISIONS
<b>REVENUE</b>				
8010-8099	LCFF Sources	\$0	\$0	\$0
8100-8299	Federal Revenue	\$666,966	\$666,966	\$0
8300-8599	State Revenue	\$12,612,098	\$11,273,219	\$1,338,879
8600-8799	Local Revenue	\$341,150	\$341,150	\$0
8910-8929	Transfers In	\$0	\$0	\$0
8930-8979	Other Sources	\$0	\$0	\$0
8980-8999	Contributions	\$0	\$0	\$0
	Revenue Total	<u>\$13,620,214</u>	<u>\$12,281,335</u>	<u>\$1,338,879</u>
<b>EXPENDITURE</b>				
1000	Certificated Salaries	\$1,916,780	\$2,071,607	(\$154,827)
2000	Classified Salaries	\$3,390,606	\$3,315,832	\$74,774
3000	Benefits	\$4,248,211	\$4,153,958	\$94,253
4000	Books & Supplies	\$1,324,144	\$78,446	\$1,245,698
5000	Services & Other Operating Costs	\$2,004,692	\$1,996,592	\$8,100
6000	Capital Outlay	\$0	\$0	\$0
7100-7299; 7400-7499	Other Outgo	\$0	\$0	\$0
7300-7399	Indirect/Direct Support Costs	\$677,516	\$606,635	\$70,881
7610-7699	Transfers Out	\$57,224	\$57,224	\$0
	Expenditure Total	<u>\$13,619,173</u>	<u>\$12,280,294</u>	<u>\$1,338,879</u>

**Fund 13 - Cafeteria Special Revenue**

OBJECT CODE	DESCRIPTION	3rd INTERIM BUDGET 4/30/2018	2ND INTERIM BUDGET 1/31/2018	TRANSFERS & REVISIONS
<b>REVENUE</b>				
8010-8099	LCFF Sources	\$0	\$0	\$0
8100-8299	Federal Revenue	\$17,643,536	\$17,643,536	\$0
8300-8599	State Revenue	\$1,163,162	\$1,163,162	\$0
8600-8799	Local Revenue	\$830,749	\$803,606	\$27,143
8910-8929	Transfers In	\$3,191,732	\$3,251,238	(\$59,506)
8930-8979	Other Sources	\$0	\$0	\$0
8980-8999	Contributions	\$0	\$0	\$0
	<b>Revenue Total</b>	<u>\$22,829,179</u>	<u>\$22,861,542</u>	<u>(\$32,363)</u>
<b>EXPENDITURE</b>				
1000	Certificated Salaries	\$0	\$0	\$0
2000	Classified Salaries	\$7,155,580	\$7,225,275	(\$69,694)
3000	Benefits	\$3,815,356	\$3,848,126	(\$32,770)
4000	Books & Supplies	\$10,165,683	\$10,157,691	\$7,992
5000	Services & Other Operating Costs	\$296,153	\$263,415	\$32,738
6000	Capital Outlay	\$200,946	\$171,574	\$29,372
7100-7299; 7400-7499	Other Outgo	\$0	\$0	\$0
7300-7399	Indirect/Direct Support Costs	\$954,866	\$954,866	\$0
7610-7699	Transfers Out	\$240,620	\$240,620	\$0
	<b>Expenditure Total</b>	<u>\$22,829,203</u>	<u>\$22,861,566</u>	<u>(\$32,363)</u>

**Fund 14 - Deferred Maintenance**

OBJECT CODE	DESCRIPTION	3rd INTERIM BUDGET 4/30/2018	2ND INTERIM BUDGET 1/31/2018	TRANSFERS & REVISIONS
<b>REVENUE</b>				
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	\$80	\$80	\$0
8910-8929	Transfers In	\$0	\$0	\$0
8930-8979	Other Sources	\$0	\$0	\$0
8980-8999	Contributions	\$0	\$0	\$0
	Revenue Total	\$80	\$80	\$0
<b>EXPENDITURE</b>				
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	\$0	\$0	\$0
7300-7399	Indirect/Direct Support Costs	\$0	\$0	\$0
7610-7699	Transfers Out	\$0	\$0	\$0
	Expenditure Total	\$0	\$0	\$0

**Fund 21 - Building Fund**

OBJECT CODE	DESCRIPTION	3rd INTERIM BUDGET 4/30/2018	2ND INTERIM BUDGET 1/31/2018	TRANSFERS & REVISIONS
<b>REVENUE</b>				
8010-8099	LCFF Sources	\$0	\$0	\$0
8100-8299	Federal Revenue	\$0	\$0	\$0
8300-8599	State Revenue	\$6,793	\$6,793	\$0
8600-8799	Local Revenue	\$807,679	\$800,000	\$7,679
8910-8929	Transfers In	\$0	\$0	\$0
8930-8979	Other Financing Sources	\$0	\$0	\$0
8980-8999	Contributions	\$0	\$0	\$0
	Revenue Total	<u>\$814,472</u>	<u>\$806,793</u>	<u>\$7,679</u>
<b>EXPENDITURE</b>				
1000	Certificated Salaries	\$0	\$0	\$0
2000	Classified Salaries	\$3,298,749	\$3,256,553	\$42,195
3000	Benefits	\$1,524,552	\$1,521,021	\$3,530
4000	Books & Supplies	\$37,381	\$29,067	\$8,314
5000	Services & Other Operating Costs	\$14,318,034	\$13,864,910	\$453,123
6000	Capital Outlay	\$140,620,428	\$127,984,807	\$12,635,622
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>\$159,799,143</u>	<u>\$146,656,359</u>	<u>\$13,142,784</u>



**Fund 25 - Capital Facilities**

OBJECT CODE	DESCRIPTION	3rd INTERIM BUDGET 4/30/2018	2ND INTERIM BUDGET 1/31/2018	TRANSFERS & REVISIONS
<b>REVENUE</b>				
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	\$7,898,877	\$7,898,877	\$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>\$7,898,877</u>	<u>\$7,898,877</u>	\$0
<b>EXPENDITURE</b>				
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	\$500,000	\$500,000	\$0
6000	Capital Outlay	\$11,834,391	\$9,834,391	\$2,000,000
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>\$12,334,391</u>	<u>\$10,334,391</u>	\$2,000,000

**Fund 35 - County School Facilities**

OBJECT CODE	DESCRIPTION	3rd INTERIM BUDGET 4/30/2018	2ND INTERIM BUDGET 1/31/2018	TRANSFERS & REVISIONS
<b>REVENUE</b>				
8010-8099	LCFF Sources	\$0	\$0	\$0
8100-8299	Federal Revenue	\$0	\$0	\$0
8300-8599	State Revenue	\$261,354	\$261,354	\$0
8600-8799	Local Revenue	\$13,000	\$13,000	\$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>\$274,354</u>	<u>\$274,354</u>	\$0
<b>EXPENDITURE</b>				
1000	Certificated Salaries	\$0	\$0	\$0
2000	Classified Salaries	\$1,040	\$1,040	\$0
3000	Benefits	\$120	\$120	\$0
4000	Books & Supplies	\$0	\$0	\$0
5000	Services & Other Operating Costs	\$2,096,478	\$2,096,478	\$0
6000	Capital Outlay	\$740,123	\$713,775	\$26,348
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>\$2,837,761</u>	<u>\$2,811,413</u>	\$26,348

**Fund 40 - Special Reserve for Capital Outlay Projects**

OBJECT CODE	DESCRIPTION	3rd INTERIM BUDGET 4/30/2018	2ND INTERIM BUDGET 1/31/2018	TRANSFERS & REVISIONS
<b>REVENUE</b>				
8010-8099	LCFF Sources	\$0	\$0	\$0
8100-8299	Federal Revenue	\$0	\$0	\$0
8300-8599	State Revenue	\$73,305	\$73,305	\$0
8600-8799	Local Revenue	\$205,500	\$205,500	\$0
8910-8929	Transfers In	\$0	\$0	\$0
8930-8979	Other Financing Sources	\$0	\$0	\$0
8980-8999	Contributions	\$0	\$0	\$0
	Revenue Total	\$278,805	\$278,805	\$0
<b>EXPENDITURE</b>				
1000	Certificated Salaries	\$0	\$0	\$0
2000	Classified Salaries	\$51,996	\$53,798	(\$1,802)
3000	Benefits	\$7,829	\$6,027	\$1,802
4000	Books & Supplies	\$0	\$0	\$0
5000	Services & Other Operating Costs	\$66,108	\$0	\$66,108
6000	Capital Outlay	\$808,000	\$808,000	\$0
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	\$933,933	\$867,825	\$66,108

**Fund 51 - Bond Interest & Redemption Fund**

OBJECT CODE	DESCRIPTION	3rd INTERIM BUDGET 4/30/2018	2ND INTERIM BUDGET 1/31/2018	TRANSFERS & REVISIONS
<b>REVENUE</b>				
8010-8099	LCFF Sources	\$0	\$0	\$0
8100-8299	Federal Revenue	\$3,515,994	\$3,515,994	\$0
8300-8599	State Revenue	\$442,000	\$442,000	\$0
8600-8799	Local Revenue	\$56,604,339	\$56,604,339	\$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>\$60,562,332</u>	<u>\$60,562,332</u>	\$0
<b>EXPENDITURE</b>				
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	\$75,268,856	\$75,268,856	\$0
7300-7399	Indirect/Direct Support Costs	\$0	\$0	\$0
7610-7699	Transfers Out	\$0	\$0	\$0
	Expenditure Total	<u>\$75,268,856</u>	<u>\$75,268,856</u>	\$0

**Fund 67 - Self-Insurance**

OBJECT CODE	DESCRIPTION	3rd INTERIM BUDGET 4/30/2018	2ND INTERIM BUDGET 1/31/2018	TRANSFERS & REVISIONS
<b>REVENUE</b>				
8010-8099	LCFF Sources	\$0	\$0	\$0
8100-8299	Federal Revenue	\$0	\$0	\$0
8300-8599	State Revenue	\$4,424	\$4,424	\$0
8600-8799	Local Revenue	\$21,921,712	\$21,921,712	\$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>\$21,926,136</u>	<u>\$21,926,136</u>	\$0
<b>EXPENDITURE</b>				
1000	Certificated Salaries	\$200,528	\$200,528	\$0
2000	Classified Salaries	\$1,450,042	\$1,450,042	\$0
3000	Benefits	\$582,804	\$582,804	\$0
4000	Books & Supplies	\$60,200	\$67,700	(\$7,500)
5000	Services & Other Operating Costs	\$19,861,913	\$19,854,413	\$7,500
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	\$300,000	\$300,000	\$0
	Expenditure Total	<u>\$22,455,488</u>	<u>\$22,455,488</u>	\$0

**PASSED AND ADOPTED** by the Governing Board of the Oakland Unified School District on this 23rd day of May 2018, by the following vote:

PREFERENTIAL AYE: None  
PREFERENTIAL NOE: None  
PREFERENTIAL ABSTENTION: None  
PREFERENTIAL RECUSE: None  
AYES: James Harris, Nina Senn, Shanthi Gonzales, Roseann Torres, Vice President Jumoke Hinton Hodge, President Aimee Eng  
NOES: None  
ABSTAINED: None  
RECUSE: None  
ABSENT: Student Director Gema Quetzal, Student Director Enasia Mc-Elvaine, Jody London

**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 May 23, 2018.

<b>Legislative File</b>	
File ID Number:	18-1126
Introduction Date:	5/23/18
Enactment Number:	18-0888
Enactment Date:	5/23/18
By:	os

**OAKLAND UNIFIED SCHOOL DISTRICT**

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

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