



OAKLAND UNIFIED SCHOOL DISTRICT

Community Schools, Thriving Students

2018-2019 Budget 1st Read



Presented to the Board of Education

Business Services

June 13, 2018

2018-19 BUDGET

FIRST READING

This presentation is brought to you in partnership with our Superintendent Kyla Johnson-Trammel, our State Trustee, Christopher Learned, our Interim CFO, Wayne Hilty and our fantastic Budget Staff along side our Human Resources, State, Federal and Local Compliance and Technology Services partners.

We present the first read of Oakland Unified School District's proposed 2018-2019 Adopted Budget.

2018-19 BUDGET

INTRODUCTION

Per California Education Code 42127, the Governing Board shall hold a public hearing, adopt a Local Control Accountability Plan (LCAP) and a budget and file it with the County Superintendent of Schools on or before July 1.

Oakland Unified Schools District's budget development process ensures that the adopted budget submitted complies with state standards and the criteria adopted by the State Board of Education.

2018-19 BUDGET

OUSD TOTAL BUDGET

California law requires that local education agencies take certain prescribed actions in the adoption of the annual operating budget. Aside from assuring that governing boards will review the Adoption Budget in an orderly fashion, the statutes are intended to afford the community an opportunity to review and comment on the spending plan of the school district. The District utilizes eleven separate funds within the District's adopted budget, with the general fund being the primary fund of the District

2018-19 BUDGET

OUSD TOTAL BUDGET

01	GENERAL FUND
11	ADULT EDUCATION SPECIAL RESERVE
12	EARLY CHILD EDUCATION FUND
13	CAFETERIA FUND
14	DEFERRED MAINTENANCE
21	BUILDING (BOND) FUND
25	CAPITAL FACILITIES
35	COUNTY SCHOOLS FACILITIES FUND
40	SPECIAL RESERVE FUND FOR CAPITAL OUTLAY
51	BOND INTEREST & REDEMPTION FUND
67	SELF INSURANCE FUND

2018-19 BUDGET

OUSD TOTAL BUDGET

01 GENERAL FUND

This is the chief operating funds for all LEAs. It is used to account for the ordinary operations of an LEA. All transactions except those accounted for in another found are accounted for in this fund.

11 ADULT EDUCATION SPECIAL RESERVE

This fund is used to account separately for federal, state, and local revenues that are restricted or committed for adult education programs. Money in this fund shall be expended for adult education purposed only.

12 EARLY CHILD EDUCATION FUND

This fund is used to account separately for federal, state, and local revenues that are restricted or committed for Early Child development programs. Money in this fund shall be expended for adult education purposed only.

13 CAFETERIA FUND

This fund is used to account separately for federal, state, and local revenues that are restricted or committed for Nutrition Services Program development programs. Money in this fund shall be expended for Food Services purposed only.

14 DEFERRED MAINTENANCE

This fund is used to account separately for revenues that are restricted or committed for deferred maintenance purposed. During the transition from Revenue Limit to LCFF the State match for these funds was eliminated. All contributions are from other Capital Funds or the General Fund

51 BOND INTEREST & REDEMPTION FUND

This fund is used for the repayment of bonds issued for an LEA (Education Code sections 15125-15262)

21 BUILDING (BOND) FUND

This fund exists primarily to account separately for proceeds from the sale of bonds (Education Code 15146)and may not be used for any purposes other than those for the bonds issued. Money in this fund shall be expended for capital outlay.

25 CAPITAL FACILITIES

This fund is used primarily to account separately for moneys received from fees levied on development projected as a condition of approval (Education Code sections 17620-17626 and Government Code Section 65995 et seq.)

35 COUNTY SCHOOLS FACILITIES FUND

This fund is used primarily to account for new school facility construction, modernization projects, and facility hardship grants, as provided in the Leroy F. Greene School Facilities Act of 1998

40 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY

This fund exists primarily to provide for the accumulation of general fund moneys for capital outlay purposes (Education Code Section 42840). This fund may also be used to account for any other revenues specifically for capital projects that are not restricted to Fund 21, 25 or 35.

67 SELF INSURANCE FUND

Self-Insurance funds are used to separate moneys received for self-insurance activities from other operating funds of an LEA. This fund is used to support the payment of claims, administrative cost, deductible insurance amounts, and cost of excess insurance. Amounts contributed to Fund 67, Self-Insurance Fund, are lawfully restricted for insurance purposes (Education Code section 17566 and Government Code section 53205)

2018-19 BUDGET

FUND 01 GENERAL FUND

This is the chief operating funds for all Local Education Agencies(LEA). It is used to account for the ordinary operations of an Local Education Agency(LEA). All transactions except those accounted for in another found are accounted for in this fund.

General Fund Review

- Assumptions for Revenues
- Revenue Allocations
- Expense Allocations

ASSUMPTIONS GENERAL FUND (01)

The proposed budget is based on the latest known revenue and expenditure data available prior to the official LCAP and budget adoption. The Adopted Budget will be an evolving document that will change, with Governing Board approval, over the course of the projected fiscal year based on the approved State budget, and revised revenues and expenditures. The 2018-2019 budget assumptions are based on the following

SSC SCHOOL DISTRICT FINANCIAL PROJECTION DARTBOARD				
2018-19 May Revision				
LCFF ENTITLEMENT FACTORS				
ENTITLEMENT Factors Per ADA	K-3	4-6	7-8	9-12
2017-18 INITIAL GRANTS	\$ 7,193	\$ 7,301	\$ 7,518	\$ 8,712
COLA at 3%	\$ 216	\$ 219	\$ 226	\$ 261
2018-19 BASE GRANTS	\$ 7,409	\$ 7,520	\$ 7,744	\$ 8,973
ENTITLEMENT Factors Per ADA	K-3	4-6	7-8	9-12
2018-19 BASE GRANTS	\$ 7,409	\$ 7,520	\$ 7,744	\$ 8,973
GRADE SPAN ADJUSTMENT FACTORS	10.4%	0.0%	0.0%	2.6%
GRADE SPAN ADJUSTMENT AMOUNTS	\$ 771	\$ -	\$ -	\$ 233
2018-19 ADJUSTED BASE GRANTS	\$ 8,180	\$ 7,520	\$ 7,744	\$ 9,206
SUPPLEMENTAL GRANTS (% Adj Base)	20%	20%	20%	20%
CONCENTRATION GRANTS	50%	50%	50%	50%
CONCENTRATION GRANTS THRESHOLD	55%	55%	55%	55%

ASSUMPTIONS GENERAL FUND (01)

	<u>2017-2018</u>	<u>2018-2019</u>	<u>DIFF</u>	<u>Asumption Material</u>
Enrollment	37,511	37,070	441	Student Assignment
Average Daily Attendance	35,303.78	35,339.48	(35.70)	Enrollment Projections
Local Control Funding Formula (LCFF)				
LCFF Gap Funding Percentage	44.97%	100%	55.0300%	SSC Dartboard
LCFF Funding	44.97%	100%	55.0300%	SSC Dartboard
LCFF Percentage per ADA	10,252	10,828	\$ 576	LCFF CALC
OTHER STATE REVENUES				
One Time Discretionary Funds	\$ 147	\$ 344	\$ 197	SSC Dartboard
Mandated Block Grant (K-8 ADA)	\$ 30.34	\$ 31.16	\$ 1	SSC Dartboard
Mandated Block Grant (9-12)	\$ 58.25	\$ 59.83	\$ 2	SSC Dartboard
California Lottery	\$ 146	\$ 146	\$ -	SSC Dartboard
California Lottery-Restricted	\$ 48	\$ 48	\$ -	SSC Dartboard
M.A.A	\$ 1,200,000	\$ 1,200,000	\$ -	Prorgam Management
CALSTRS on-Behalf - GASB 68	\$ 10,653,833	\$ 14,620,876	\$ 3,967,043	Calculator
OTHER LOCAL REVENUES				
MEASURE G	\$ 20,400,000	\$ 20,396,115	\$ (3,885)	Trend Analysis
EMPLOYEE ON LOAN	\$ 125,000	\$ 125,000	\$ -	Trend Analysis
CIVIC CENTER RENTALS	\$ 379,000	\$ 325,000	\$ (54,000)	Trend Analysis/MOU
REDEVELOPMENT AGENCY FUNDS	\$ 16,591,442	\$ 16,591,442	\$ -	ACOE

Assumptions General Fund (01)

SALARY & FRINGE COST				
Step & column Increase		1.50%	1.50%	0.00%
CALSTRS		13.89%	15.53%	1.64% SSC Dartboard
CALPERS		12.58%	14.43%	1.85% SSC Dartboard
Workers Compensation		6.00%	6.00%	0.00%
Unemployment Insurance		1.07%	1.07%	0.00% State Guidelines
FICA		6.20%	6.20%	0.00% Federal Guidelines
HEALTH & WELFARE				
Kaiser Single	\$	545.51	\$ 589.15	8% HBGB
Kaiser Two-Party Rate	\$	1,091.02	\$ 1,178.30	8% HBGB
Kaiser Family Rate	\$	1,543.79	\$ 1,667.29	8% HBGB
Sutter Single	\$	563.97	\$ 561.15	-5% HBGB
Sutter Two-Party Rate	\$	1,105.79	\$ 1,100.26	-5% HBGB
Sutter Family Rate	\$	1,602.22	\$ 1,594.21	-5% HBGB
Delta Dental Single	\$	60.40	\$ 63.18	0% HBGB
Delta Dental Two-Party Rate	\$	99.10	\$ 103.66	0% HBGB
Delta Dental Family Rate	\$	152.52	\$ 159.54	0% HBGB
VSP-Vison Care Rate	\$	5.80	\$ 5.48	0% HBGB

Assumptions General Fund (01)

<u>General Administration</u>					
Disposal	\$	1,120,861	\$	1,337,382	\$ 216,521 Trend Analysis
Gas/ Electric	\$	4,729,337	\$	5,162,468	\$ 433,131 Trend Analysis
Water/Sewer	\$	1,473,153	\$	1,634,982	\$ 161,829 Trend Analysis
Recycling	\$	285,323	\$	313,456	\$ 28,133 Trend Analysis

These assumptions were used to calculate the budget allocations in the following pages.

Assumptions General Fund (01)

CONTRIBUTIONS

	2017-18	DIFF	2018-19
Contributions			
Special Ed (incr in NPS/NPA costs & movemnt Of exp frm FD67)	63,117,995	5,100,000	58,017,995
RRMA (Buildings & Grounds)	13,048,405	-	13,048,405
Other - ROTC	29,830	(68,943)	98,773
Total Contributions	76,196,230	5,031,057	71,165,173
Transfers Out			
Food Services Gen Fd Support- updated F1	3,190,000	(61,238)	3,251,238
Total Transfers Out	3,190,000	(61,238)	3,251,238
Other Outgo			
State Loan	5,985,477	-	5,985,477
Other - Misc (Tuition to State Special Schools)	102,044	-	102,044
Total Other Outgo	6,087,521	-	6,087,521

2018-19 Budget

General Fund Revenues

General Fund revenues are comprised of 4 specific categories:

Local Control Funding Formula

- Base
- Supplemental
- Concentration

Federal General Fund Sources

- Advancement Placement Fees

Other State General Fund Sources

- Lottery
- Mandated Block Grant
- One Time Funds

Local General Fund Source

- City Redevelopment Funds
- County Agreements
- Other Sources – Rentals etc.

2018-19 Budget

General Fund Unrestricted Revenue

General Fund Revenues	Estimated Actual FY 17-18	Proposed Budget 18-19
LOCAL CONTROL Formula (LCFF)		
State Aid/Categoricals	188,811,734	209,282,585
Education Protection Act (APA)	43,999,315	44,980,909
Local Property Taxes	129,422,164	129,422,164
Total LCFF Sources	362,233,213	383,685,658
FEDERAL GENERAL FUND SOURCES		
Federal Advancement Fees/ Flood Control Loss	63,500	5,500
Total GENERAL FUND FEDERAL Sources	63,500	5,500
STATE GENERAL FUND RESOURCES		
LOTTERY	5,383,514	5,388,958
M.A.A	1,200,000	1,200,000
MANDATED BLOCK GRANT	1,319,007	1,361,784
ONE-TIME STATE FUNDS	5,162,146	12,156,781
Total STATE GENERAL FUND Sources	13,064,667	20,107,523
LOCAL GENERAL FUND RESOURCES		
MEASURE G	20,400,000	20,396,115
REDEVELOPMENT AGENCY FUNDS	16,591,442	16,591,442
ERATE REIMBURSEMENT		-
COUNTY EMPLOYEE ON LOAN	125,000	125,000
CIVIC CENTER/CHARTER RENTS	340,052	325,000
OTHER SOURCES	22,000	22,000
Total STATE GENERAL FUND Sources	37,478,494	37,459,557
TOTAL REVENUE	\$ 412,839,875	\$ 441,258,238

2018-19 Budget

General Fund Revenue: LCFF

Local Control Funding Formula consists of three levels of State funding.

State Aid

- Base Grant \$306,627,415
- Supplemental Grant \$44,865,823
- Concentration \$32,192,420

The Base grant is allocated to Oakland Unified School Districts' fundamental operations. This involves our required obligations, structural operations (eg. technology, payroll) as well as our principals, teachers and other district staff.

Supplemental and Concentration funds are utilized as defined in our LCAP. To support our children with the greatest need.

2018-19 Budget

General Fund Revenue: Parcel Tax

Oakland Unified School District has three community approved Parcel Tax Measures that support the districts' financial portfolio. Each Measure's proceeds support the programs defined in the ballot language:

UNRESTRICTED:

The Measure G Parcel Tax, known and referred to as the 2008 Education Parcel Tax Measure (Measure G) was authorized by an election of the registered voters of the District, held February 5, 2008. Measure G provides for a special tax of \$195 per taxable parcel in the City of Oakland. The tax rate is fixed at \$195 per parcel and provides for low income exemptions. The goals of Measure G are as follows:

- Attract and retain highly qualified teachers
- Maintain courses that help students qualify for college
- Maintain up-to-date textbooks and instructional materials
- Maintain small class sizes in Kindergarten through K-3
- Maintain after school academic programs
- Maintain school library, music and arts programs

General Fund Revenue

PARCEL TAX MEASURE G

Measure G Budget/Expenditure Categories	Estimated Actuals	Projected Budget
Basic School Support	\$ 6,810,126	\$ 6,810,126
Class Size Reduction	\$ 4,941,272	\$ 4,941,272
Prep Time for Elementary Teachers	\$ 4,153,218	\$ 4,153,218
HR Recruitment	\$ 965,335	\$ 869,903
Art, Music, Libraries, Oratory, Summer Arts	\$ 3,163,094	\$ 3,254,640
County Fee	\$ 366,955	\$ 366,955
Total	\$ 20,400,000	\$ 20,396,114

2008 Education Parcel
Tax Measure
\$20.4M

PARCEL TAX MEASURE G	Estimated Actuals	Projected Budget
CERTIFICATED SALARIES	\$ 12,975,365	\$ 11,269,158
CLASSIFIED SALARIES	\$ 1,111,010	\$ 1,232,428
EMPLOYEE BENEFITS	\$ 4,870,586	\$ 5,679,874
BOOKS AND SUPPLIES	\$ 843,154	\$ 1,822,380
SEVICES OTH OPERATING EXP	\$ 599,885	\$ 392,275
Total Expense	\$ 20,400,000	\$ 20,396,114

2018-19 Budget

Unrestricted General Fund Revenue Summary

Governor's May Revise assumptions project an estimated \$3.4M from the initial assumptions we had at 3rd interim. The areas of impact:

- \$1.7M increase due to Cola change from
- Mandated Block Grant increased \$40K
- One Time monies per pupil increased from \$295 to \$344 generating a one time funding increase of approximately 1.7M

2018-19 Budget

General Fund Restricted Revenue

Restricted Revenue is funded by three sources:

- Federal Education Initiatives
- State Education Initiatives
- Local Grants/ Agreements (MOU's) and Donations

The restrictions of use and location of these funds are defined by the Grantor. Most Federal and State funds are allocated per eligible pupil captured at a specific time of captured attendance. These types of monies require specialized accounting and reporting to ensure continued funding levels. Use of grants and donations are specified during the agreement with the Board during approval. OUSD is required to align those dollars in accordance to the purposes that were Board approved.

2018-19 Budget

General Fund Restricted Revenue

Restricted revenue projections decrease by (\$41.1M) for Adoption

TOTAL RESTRICTED DIFFERENCE	<u>\$ (41,183,887.68)</u>
<u>State Restricted Projection Changes</u>	\$ (8,233,004.02)
(1) New Grant Award	\$ (123,536.30)
(2) No New Award Received	\$ (377,498.45)
(3) Pre- Carry Over (2nd Year Installment)	\$ (3,228,506.99)
(4) Grant Expired	\$ (1,739,714.41)
(5) Grant fully allocated in 17-18	\$ (6,730,790.87)
(6) Revised State Calculation	3,967,043.00
<u>Federal Restricted Projection Changes</u>	\$ (7,625,980.38)
(1) New Grant Award	\$ (3,529,454.29)
(2) No New Award Received	\$ (3,736,461.95)
(3) Pre- Carry Over : Grant Expires Sept 2018	\$ (360,064.14)
(4) Grant Expired	\$ -
(5) Grant fully allocated in 17-18	\$ -
<u>Local Grants Projections Changes</u>	\$ (29,432,663.63)
(1) New Grant Received	\$ (18,338,813.07)
(3) Pre Carry-Over / Second installment	\$ (319,113.78)
(2)&(4) Grant Expired/ No New Reward Received	\$ (10,774,736.78)
<u>PEC Projections Changes</u>	\$ 4,107,760.35
(1-4) Increase State Restricted Revenue	\$ 5,051,680.00
(1-4) Decrease Federal Restricted Revenue	\$ (943,919.65)

Grants can be approved for single or multiple years therefore grant allocations can fluctuate. Donations are generally for year to year use.

2018-19 Budget

General Fund Federal Restricted Revenue

	FY	Proposed Budget	
	2017-2018	2018-2019	
FEDERAL RESTRICTED REVENUE	\$ 40,381,323	\$ 32,755,342	
3010TITLE I	\$ 18,163,612	\$ 17,255,431	(1)
3180SCHOOL IMPROVEMENT GRANT	\$ 5,071,418	\$ 3,999,999	(1)
3410TRANSITION	\$ 431,639	\$ 431,639	(1)
4035TITLE 2	\$ 2,523,646	\$ 1,767,470	(1)
412421st CENTURY	\$ 6,051,684	\$ 2,959,578	(2)
4201TITLE III IMIGRANT	\$ 396,436	\$ 1,086,128	(1)
4203TITLE III LEP	\$ 1,592,318	\$ 1,203,466	(1)
4510INDIAN EDUCATION	\$ 40,422	-	(2)
5460MED-I-CAL	\$ 1,370,064	\$ 858,233	(1)
5611CALIFORNIA SOCIAL SERVICE REFUGEE	-	\$ 611,840	(1)
5810OTHER FEDERAL	\$ 315,028	\$ 150,063	(1)
5841CDC	\$ 385,224	\$ 25,160	(3)
5848FULL SERVICE SCHOOLS	\$ 835,099	\$ 486,659	(1)
5849USDA	\$ 889,019	\$ 586,715	(1)
5850TRANSFORMING SCHOOL CLIMATE	\$ 970,543	\$ 591,724	(1)
5853IES/LEVELED LIT	\$ 130,575	-	(2)
5854PE GRANT: CAROL WHITE PEP GRANT	\$ 976,419	\$ 741,238	(2)
5855SERP_NSF TRUMath	\$ 238,178	-	(2)

<u>Legend</u>	
(1)	New Grant Award
(2)	No New Award Received
(3)	Pre- Carry Over : Grant Expires in Sept 2018
(4)	Grant Expired
(5)	Grant fully allocated in 17-18

2018-19 Budget

General Fund State Restricted Revenue

	FY	Proposed Budget	
	<u>2017-2018</u>	<u>2018-2019</u>	
STATE RESTRICTED REVENUE	\$ 34,637,682	\$ 26,651,750	
6010 ASES- After School	8,377,015	8,337,247	(1)
6230 PROP 39 CA CLEAN ENERGY JOBS	6,730,791	-	(5)
6264 EDUCATOR EFFECTIVENESS	1,739,714	-	(4)
6300 LOTTERY	1,642,273	1,771,712	(1)
6382 CALIFORNA CAREER PATHWAYS TRUST	724,478	167,203	(3)
6387 CTE INCENTIVE GRANT	3,182,254	511,022	(3)
6690 TUPE GRADE 6-12 COHORT	263,415	247,230	(1)
6695 TUPE - PROP 56	98,941	296,676	(1)
7220 PARTNERSHIP ACADEMY	687,468	539,784	(1)
7338 COLLEGE READINESS	377,498	-	(2)
7690 STRS for PENSION CONTRIB	10,653,833	14,620,876	(6)
7810 CTC Classified Employees to Classroom	160,000	160,000	(1)

<u>Legend</u>	
(1) New Grant Award	(4) Grant Expired
(2) No New Award Received	(5) Grant fully allocated in 17-18
(3) Pre- Carry Over (2nd Year Installment)	(6) Revised State Calculation

2018-19 Budget

General Fund Local Restricted Revenue

	FY	Proposed Budget	
	2017-2018	2018-2019	
LOCAL REVENUE GENERAL FUND	\$ 60,242,757	\$ 30,810,093.01	
9001 WALLACE FOUNDATION	243,165	-	(4)
9002 CHABOT SSC	67,445	-	(4)
9003 LIVE SCAN FINGERPRINT	60,248	20,000	(3)
9006 OAKLAND ED FUND	1,123,986	-	(4)
9009 SUBSDIARIES	7,185	-	(4)
9011 DONATIONS	2,481,709	57,120	(1)
9012 VIDEO TAPE ROYALTIES	441	-	(2)
9017 BETCHEL	684,667	-	(4)
9022 MARCUS FOSTER	1,360	-	(4)
9026 SAN FRANCISCO FNDN	23,447	-	(4)
9028 NATL COMMUNITY DEVELOP INSTITUTE	9,538	-	(4)
9035 EAST BAY COMMUNITY FNDN	5,538	-	(4)
9041 ROTC	125,460	29,830	(1)
9057 EAST BAY COMMUNITY FNDN	12,037	-	(4)
9058 STAFF DEVELOPMENT	265,182		(4)
9059 PHILANTHROPIC VENTURES	19,079	-	(4)
9060 BROAD FOUNDATION	2,389	-	(4)
9067 WALTER HAAS	301,551		(4)
9084 UNIVERSITY OF CAL	27,870	-	(4)
9096 MUSIC INSTRUMENTS	10,335	-	(4)
9098 SOUTHERN POVERTY LAW CENTER	8,550	-	(4)
9100 SILICON VALLEY FOUNDATION	260,435	160,000	(1)

2018-19 Budget

General Fund Local Restricted Revenue-*cont.*

Local Revenue General Fund			
9115 MPR FINANCIAL CORP	1,102	-	(4)
9120 EAST BAY COMMUNITY FNDN	25,000	-	(4)
9121 OAKLAND FUND CHILDREN & YOUTH	499,219	193,770	(1)
9123 OFFICE MAX	161,082	-	(4)
9124 SILLS FAMILY FOUNDATION ALT ED	9,074	-	(4)
9134 CITY OF OAKLAND- PEG FUNDS	240,667	-	(4)
9136 OAKLAND SCHOOLS FOUNDATION	3,186	-	(4)
9137 CASEL NOVO FOUNDATION	267,801		(4)
9138 W H DONNER	41,850	-	(4)
9141 STUART FOUNDATION	50,000	-	(4)
9154 MILLS COLLEGE	1,165	-	(4)
9156 W K KELLOGG FOUNDATION	2,676	-	(4)
9157 CITY OF LIVERMORE	39,959	-	(4)
9161 WATSE MANGEMENT	149,534	60,000	(1)
9169 ERATE AT&T FED FUNDING	63,765	-	(4)
9170 Y & H SODA FOUNDATION HEROS	25,000	-	(4)
9180 MEASURE Y	328,903	80,000	(1)
9182 ROGER FOUNDATION	132,480	-	(4)
9185 FIRST 5	239,996	202,000	(1)
9196 ATLANTIC PHILANTH	4,631,604		(4)

2018-19 Budget

General Fund Local Restricted Revenue

Local Revenue General Fund			
9197 CHEVRON GRP: PRJ LEAD THE WAY	23,194	-	(4)
9206 ALAMEDA COUNTY	566,117	466,895	(1)
9207 COLLEGE BOARD AFRICAN AMERICAN	9,244	-	(4)
9209 NEW TEACHER CTR-SIDNEY FRANK	40,504	-	(4)
9211 MOBILE CLINICS-HEALTH SERVICES	3,000	-	(4)
9220 MICROSOFT SETTLEMENT REIMBURSMNT	71,723		(4)
9225 KAISER	4,735,860	4,000,000	(1)
9226 FRONTIERS URBAN SCIENCE EXPLORAT	2,359	-	(4)
9230 CAESAR CHAVEZ SSO	8,529	-	(4)
9231 OUSDPD TRAFFICE VIOLATION	10,099	-	(4)
9233 TARGET CORPORATION	20,470	-	(4)
9234 S.H. COWELL FOUNDATION	48,164	-	(4)
9235 ALTAMONT EDUCATION ADVISORY	17,644	-	(4)
9236 RAININ	2,065,973	2,000,000	(1)
9242 ATLANTIC PHILANTH AAMA	815	-	(4)
9243 ASSOCIATION FOR CONT. EDUCATION	314,408		(4)
9250 PACKARD	86,436		(4)

2018-19 Budget

General Fund Local Restricted Revenue

Local Revenue General Fund			
9252 INTERNATIONAL NETWRK FOR PUBLIC SCH	42,032	-	(4)
9253 ABUNDANCE FOUNDATION	76,378	-	(4)
9254 SAFEWAY NOTEBOOKS	1,049	-	(4)
9256 SHOO THE FLU	8,510	-	(4)
9262 ZELLERBACH FAMILY FOUNDATION	30,724	-	(4)
9264 HELLMAN	77,673	-	(4)
9265 TEACHING CHANNEL	1,602	-	(4)
9267 DEPARTMENT OF JUSTICE -POLICE	37,197	-	(4)
9269 WEST ED	1,677	-	(4)
9270 WITKIN FOUNDATION	3,041	-	(4)
9271 STRATEGIC ED RESEARCH INST	40,500	-	(4)
9272 MILLS- LESSION STUDY PROJ	26,031	-	(4)
9273 LIGHT AWARDS	21,204	-	(4)
9275 LOCAL RECYCLING	2,250	-	(4)
9276 SAP CAREER LADDERS PROJECT	17,568	-	(4)
9277 SF FOUNDATION	1,699,696	850,000	(1)
9278 KENNETH RA	58,618	-	(4)
9283 SALESFORCE	2,665,120	2,550,000	(1)
9284 INTEL	554,101	275,236	(3)
9285 ROGERS FAMILY FOUNDATION	20,000	-	(4)
9286 SCRIBBLES SOFTWARE TRANSCRIPTS	16,351	-	(4)
9287 REFUGEE TRANSITIONS	28,800	-	(4)
9288 SETTLEMENTS/REIMBURSEMENTS	86,726	-	(4)

2018-19 Budget

General Fund Local Restricted Revenue

Local Revenue General Fund			
9289 SF FOUNDATION AFRICAN AMER FEMALES	185,651	75000	(1)
9290 PERALTA COLLEGE FOUNDATION	19,275	-	(4)
9291 SILVERGIVING FOUNDATION	102,770	-	(4)
9292 OVERDECK FAMILY FOUNDATION	1,814	-	(4)
9294 CODE.ORG	12,557	-	(4)
9297 BAPHR-LGBTQ SUPPORT	2,274	-	(4)
9298 GENERAL MILLS FOUNDATION	25,000	-	(4)
9301 RESTORATIVE JUSTICE FEES	9,450	-	(4)
9305 EDUCATE 78	243,500	-	(4)
9312 ABT GRANT	24,000	-	(4)
9315 NOTH CAROLINA STATE	10,000	-	(4)
9331 ROCKERFELLER PHILANTHROPY	35,000	-	(4)
9332 MEASURE G1	11,600,000	11,306,944	(1)
9333 MEASURE N	21,226,982	11,600,000	(1)
9336 SILICON SCHOOLS	23,266	-	(4)
9337 PTA LOCAL SCHOOLS	23,015	564,592.76	(1)
9397 STEM	499,130		(2)
9400 FRANK JERNIGAN	2,000	-	(4)

2018-19 Budget

General Fund PEC Program Restricted Revenue

	FY	Proposed Budget	
	<u>2017-2018</u>	<u>2018-2019</u>	
STATE REVENUE FOR SPECIAL EDUCATION	\$ 86,307,641	\$ 91,359,321	
6500 SPECIAL EDUCATION	82,535,419	87,599,918	(1)
6512 SPECIAL ED:MENTAL HEALTH SERVICES	2,253,046	2,241,427	(2)
6520 SE PROJECT WORKABILITY	321,627	320,427	(2)
9092 SEMP MENTAL	1,197,549	1,197,549	(1)
	FY	Proposed Budget	
	<u>2017-2018</u>	<u>2018-2019</u>	
FEDERAL REVENUE FOR SPECIAL EDUCATION	\$ 10,889,113	\$ 9,945,194	
3310 SE IDEA BA	6,403,161	7,585,516	(3)
3311 SE	53,436	33,277	(2)
3312 SPECIAL ED ID	1,750,620	-	(3)
3315 SE_IDEA Preschool	199,111	232,086	(1)
3318 IDEA PART B SEC 61 Preschool CEIS	35,137	-	(3)
3320 SE-IDEA Preschool	640,712	680,286	(1a)
3327 Special Ed: IDEA MHAP, PART B	425,496	420,037	(2)
3332 IDEA PART B SEC 611 PRESCHOOL	113,067	-	(4)
3345 SE -IDEA Preschool Staff Development	5,340	2,349	(2)
3385 SE-IDEA Early Intervention Grant	205,411	205,411	(1)
3395 SE-Alternative Dispute Resolution	15,823	10,384	(2)
3410 Transition Partnership Program	431,639	431,639	(1)
5640 MEDICAL	218,938	200,000	(2)
5843 Spec ED Workability Rehab	391,223	144,209.00	(2)

<u>Legend</u>
(1) Increase in Contribution
(1a) Increase in Award
(2) Reduction in Award
(3) Not required for 2018-19
(4) No New Award

2018-19 Budget

General Fund Revenue: Parcel Tax

RESTRICTED:

MEASURE N *College and Career Readiness Act*

Authorized by an election of the registered voters of the District indicating 2015-16 as the initial planning year for program began in 2016-17. The measure is a \$120 per parcel tax rate, its proceeds are reserved for:

- Middle and High School Programs focused on supporting career and college readiness
- Decrease drop out rates
- Increase Graduation rates
- Transitioning of Middle school students to high school
- Reduce disparities in student achievement

MEASURE G1 *Teacher Retention and Middle School Improvement Act*

Authorized by an election of the registered voters of the District approved indicating 2017-18 as the initial planning year, Oakland Unified Staff requested Board approval for program distribution in May of 2017 for use in 2017-18. The measure is a \$120 per parcel tax rate, its proceeds are reserved for:

- Increase access to courses in arts, music, and world languages
- Improve student retention during transition from elementary to middle school
- Create a more positive and safe middle-school learning environment
- 65% of proceeds are held for Teacher Salary increases

General Fund Revenue

PARCEL TAX MEASURE G1

The projected revenue for Measure G1 is approximately 11.3M for proposed budget 2018-19. Although the parcel language defined 2017-18 as the planning year, OUSD staff requested Board approval May 24th 2017 to utilize 50% of 17-18 proceeds for allocation in the planning year 2017-18 and the remaining 50% 17-18 proceeds for 2018-2019. The expenses reflect that agreement and the revenue reflects the anticipated 18-19 proceeds.

Teacher Retention &
Middle School
Improvement Act
11.3M

PARCEL TAX MEASURE G1	Estimated Actuals	Projected Budget
CERTIFICATED SALARIES	\$ 794,874	\$ 530,742
CLASSIFIED SALARIES	\$ 16,200	\$ 127,544
EMPLOYEE BENEFITS	\$ 81,029	\$ 315,303
BOOKS AND SUPPLIES	\$ 92,175	\$ 133,796
SEVICES OTH OPERATING EXP	\$ 341,978	\$ 291,054
<i>Total Expense</i>	\$ 1,326,256	\$ 1,398,439
OTHER OUTGO	\$ 10,248,744	\$ 9,908,507
<i>Total Budget</i>	\$ 11,575,000	\$ 11,306,946

General Fund Revenue

PARCEL TAX MEASURE N

The projected revenue for Measure N is approximately 11.6M for 2018-19. In 2015-16 the allocation was held for implementation in 2016-17. In 2017-18 the carry over and expenses from the past two years are reflected in Estimated Actuals. For 2018-19 the annual allocation of 11.6M was projected.

College and Career
Readiness Act
11.6M

PARCEL TAX MEASURE N	Estimated Actuals	Projected Budget
CERTIFICATED SALARIES	\$ 3,414,090	\$ 2,442,002
CLASSIFIED SALARIES	\$ 1,862,240	\$ 1,770,005
EMPLOYEE BENEFITS	\$ 2,011,578	\$ 1,770,648
BOOKS AND SUPPLIES	\$ 2,099,714	\$ 1,288,284
SEVICES OTH OPERATING EXP	\$ 2,191,596	\$ 1,022,719
Total Expense	\$ 11,579,218	\$ 8,293,658
OTHER OUTGO	\$ 9,647,763	\$ 3,306,341
Total Budget	\$ 21,226,981	\$ 11,600,000

2018-19 Budget

General Fund Expenditures

The budget below reflects the total of General Fund Expenditures, both unrestricted and restricted. In OUSD 70% of the total budget is allocated to cover compensation for its employees. Employee salaries are divided into three separate lines items: Certificated employees include teachers, counselors, nurses, psychologists, and others who provide services that require State credentials. Classified Employees include all support personnel including the Superintendent, clerical support, food service, school site security officers, grounds and custodial. The final line item is the benefits associated with those position types.

GENERAL FUND EXPENDITURES	<u>Estimated Actuals</u>	<u>Projected Budget</u>
CERTIFICATED SALARIES	\$ 139,730,764	\$ 146,641,900
CLASSIFIED SALARIES	\$ 56,952,379	\$ 58,037,945
EMPLOYEE BENEFITS	\$ 83,171,572	\$ 95,878,983
BOOKS AND SUPPLIES	\$ 7,418,320	\$ 10,145,285
SEVICES OTH OPERATING EXP	\$ 40,670,221	\$ 39,198,071
CAPITAL OUTLAY	\$ 82,717	\$ 54,450
OTHER OUTGO	\$ 6,087,521	\$ 6,649,566
Direct Support/Indirect Costs	\$ (5,568,650)	\$ (3,378,587)
INTERFUND TRANSFERS (Trnf in-out)	\$ 2,593,888	\$ 3,754,067
CONTRIBUTIONS TO RESTRICTED PROGRAMS	\$ 71,006,060	\$ 76,196,230
Total Expense	\$ 402,144,792	\$ 433,177,909

2018-19 Budget School Site Assumptions

Local Control Funding Formula FTE & Discretionary Allocations:

School Assumptions

TK & K = 24:1

Grades 1-3 = 24:1 Average class size across the schools

Grade 4-5 = 31:1

Grade 6-12 = 32:1

Enrollment # X 6(Period per day) /5 (teacher class load) X 32(clas-size)

Discretionary Formula = (Total Non-SDC + SDC Enrollment) X (Base amount per student

ELEMENTARY SCHOOL (TK-5) = \$175

TK-8 SCHOOL = \$200

MIDDLE SCHOOL (6-8) = \$225

HIGH SCHOOL (6-12) = \$263

HIGH SCHOOL (9-12) = \$300

S & C:

Supplemental Formula = (Non-SDC Enrollment X LCFF %) X (rate per student of \$636)

For 2018-2019, approximately \$2.3 million in LCFF Concentration funds are being allocated to schools. These funds are generated when a District's enrollment of low-income, English Language Learners (ELL), and foster youth is over 55% of total enrollment. For Oakland, the percentage of low-income, ELL and foster youth enrollment is approximately 76% District-wide.

Concentration = Z-Score (or Environmental Score) of red (6), dark orange (5) and light orange (4) will receive concentration funding at a level of \$100,000, \$50,000, or \$25,000

During 2018-19 budget development process, the practice of placing the budgets of Central Departments FTE at schools to provide budgetary transparency as to where a central support resides has been reduced

* Further information on School Site Budget: [Ousd.org/Fiscal Transparency/budget handbook](http://Ousd.org/Fiscal%20Transparency/budget%20handbook)

2018-19 Budget All Schools Summary (Unrestricted & Restricted Resources Combined)

SITE TYPE	ENROLL	CERTIFICATED	CLASSIFIED	BENEFITS	BOOKS & SUPPLIES	SERVICES	CAPITAL OUTLAY	OTHER EXP	TOTALS	\$/STDNT (Avg)
Elementary										
17-18	20,018	77,360,262	11,714,932	40,541,348	5,085,752	26,407,044	27,246	217,848	161,354,433	8,060
18-19	19,730	78,565,611	12,070,098	42,640,498	4,985,934	21,632,933	-	120,235	160,015,310	8,110
Difference	(288)	1,205,349	355,166	2,099,150	(99,818)	(4,774,110)	(27,246)	(97,613)	(1,339,123)	50
Middle*										
17-18	7,909	32,171,555	5,270,026	16,444,948	2,052,896	14,881,578	192,229	-	71,013,231	8,979
18-19	7,741	32,870,470	5,366,154	17,699,414	1,872,560	11,895,874	-	-	69,704,472	9,005
Difference	(168)	698,915	96,128	1,254,466	(180,337)	(2,985,703)	(192,229)	-	(1,308,760)	26
High**										
17-18	8,648	37,880,060	7,087,433	19,649,650	3,873,608	17,525,252	60,398	51,324	86,127,724	9,959
18-19	8,677	37,547,272	7,724,664	20,722,282	2,710,995	13,597,131	-	-	82,302,345	9,485
Difference	29	(332,787)	637,231	1,072,633	(1,162,614)	(3,928,121)	(60,398)	(51,324)	(3,825,379)	(474)
Alternative										
17-18	936	4,422,157	756,739	2,192,240	1,309,012	3,921,399	-	-	12,601,547	13,463
18-19	922	4,577,012	594,942	2,219,330	941,670	4,004,541	-	-	12,337,496	13,381
Difference	(14)	154,855	(161,797)	27,091	(367,342)	83,142	-	-	(264,051)	(82)
Total										
17-18	37,511	151,834,033	24,829,130	78,828,185	12,321,270	62,735,272	279,873	269,172	331,096,936	8,827
18-19	37,070	153,560,365	25,755,859	83,281,524	10,511,159	51,130,480	-	120,235	324,359,623	8,750
Difference	(441)	1,726,332	926,728	4,453,339	(1,810,110)	(11,604,792)	(279,873)	(148,937)	(6,737,313)	(77)
* Includes K-8										
** Includes 6-12										

2018-19 Budget Department Assumptions

To begin the 2018-19 budget development process, Oakland Unified School District has reviewed and rebuilt all central office department and site budgets. A process called zero-based budgeting was used. This process requires identifying and justifying all expenses for inclusion in the budget. Zero-based budgeting starts from a "zero base," and every function within an organization is analyzed for its needs and costs.

2018-19 Budget

CENTRAL SITE BUDGETS, 1 of 2

(Unrestricted)

TOTALS (including transportation)	\$ 70,333,262	\$ 80,837,537	\$ 10,504,269
SITE	<u>17-18</u>	<u>18-19</u>	<u>DIFFERENCE</u>
901 - CHIEF OF STAFF	293,858	299,226	5,369
902 - Accounts Payable	812,538	720,073	(92,466)
903 - Office of Chief Academic offic	567,669	964,533	396,864
905 - Office of Sr. Business Officer	536,462	541,714	5,252
906 - Ombudsman	269,540		(269,540)
907 - Student Assignment	1,719,653	1,731,453	11,800
909 - ACADEMIC INNOVATION	2,362,751	6,356,561	3,993,810
910 - EARLY CHILDHOOD DEVELOPMENT	367,145	384,304	17,159
912 - LINKED LEARNING	682,363	1,368,295	685,932
913 - Chief of Operations	1,475,285		(1,475,285)
915 - EDUCATOR EFFECTIVE	739,235		(739,235)
918 - Facilities Planning	136,839	63,607	(73,231)
921 - Office of Post Secondary Readiness	539,210		(539,210)
922 - Comm. Schools & Student Services	4,267,877	6,332,391	2,064,514
923 - ELEMENTARY NETWORK 4	280,470	369,576	89,106
924 - ISS NETWORK	768,726		(768,726)
928 - OPSR Counseling	631,506		(631,506)
929 - OFFICE OF EQUITY	1,294,559	1,845,123	550,563
933 - Oakland Athletic League (OAL)	1,644,817	1,904,962	260,145
936 - Accounting	1,640,968	1,488,210	(152,758)
937 - Summer Programs	2,146,868	928,574	(1,218,294)
940 - Board of Education	827,857	810,306	(17,551)
941 - Office of the Superintendent	858,246	1,086,512	228,266
944 - Human Resources Services, Support	3,634,540	6,202,826	2,568,286
945 - Office of State Trustee	99,000	107,880	8,880
946 - Legal Counsel	1,772,407	1,830,973	58,566

2018-19 Budget

CENTRAL SITE BUDGETS, 2 of 2

(Unrestricted)

SITE	17-18	18-19	DIFFERENCE
947 - Charter Schools Office (Admin)	813,288	886,852	73,564
948 - Research Assessment & Data	2,233,618	2,447,239	213,620
949 - Office of the Internal Auditor	40,000		(40,000)
950 - State and Federal Programs	60,346	354,843	294,498
951 - Budget	1,838,456	2,487,162	648,706
954 - ENG LANG LRNR/MULTILINGUAL ACH	909,490	764,434	(145,056)
956 - Continuous School Improvement	1,260,044		(1,260,044)
958 - Communications	1,865,277	2,059,704	194,427
962 - Pre-K-5 Network 2	274,825	330,930	56,105
963 - Pre-K-5 Network 3	275,770	323,048	47,278
964 - HIGH SCHOOL NETWORK	1,141,883	2,123,640	981,756
965 - Middle School Network	304,956	289,376	(15,580)
968 - Health Services (Nurses)	3,301,262	3,407,650	106,389
975 - Special Education	102,044		(102,044)
979 - Printing and Mail Services	355,792	355,792	(0)
980 - CHIEF FINANCIAL OFFICER	381,692	544,364	162,672
983 - Payroll	962,512	1,207,027	244,516
986 - Technology Services	4,790,434	5,462,140	671,705
988 - Buildings & Grounds	1,079,226	1,111,879	32,654
989 - Custodial Services	1,266,804	1,319,243	52,439
990 - Procurement & Distribution	660,014	511,769	(148,245)
992 - WAREHOUSE DISTRIBUTION	1,001,333	939,242	(62,091)
994 - OUSD Police Department	2,631,235	2,799,067	167,832
995 - Transportation	12,412,575	15,775,036	3,362,461

2018-19 Budget

CENTRAL SITE BUDGETS, 1 of 2(Restricted)

	120,092,189	95,958,442	(24,133,747)
SITE	17-18	18-19	DIFFERENCE
901 - CHIEF OF STAFF	415,000	350,409	(64,591)
903 - Office of Chief Academic offic	590,813	107,960	(482,853)
907 - Student Assignment	67,571	46,234	(21,337)
909 - ACADEMIC INNOVATION	6,041,008	5,997,494	(43,514)
910 - EARLY CHILDHOOD DEVELOPMENT	499,746	320,275	(179,471)
912 - LINKED LEARNING	10,574,689	2,986,348	(7,588,341)
913 - Chief of Operations	41,850		(41,850)
915 - EDUCATOR EFFECTIVE	1,835,562		(1,835,562)
918 - Facilities Planning	6,815,082		(6,815,082)
921 - Office of Post Secondary Readiness	650,578		(650,578)
922 - Comm. Schools & Student Services	16,367,189	10,788,319	(5,578,870)
923 - ELEMENTARY NETWORK 4	956,460	980,079	23,619
924 - ISS NETWORK	250,500		(250,500)
928 - OPSR Counseling	970,991		(970,991)
929 - OFFICE OF EQUITY	886,990	809,082	(77,908)
932 - Jr Reserve Off Training Corp	125,460		(125,460)
933 - Oakland Athletic League (OAL)	95,988		(95,988)
936 - Accounting	58,894	58,840	(54)
937 - Summer Programs	366,126	1,193,770	827,644
941 - Office of the Superintendent	764,815	113,159	(651,656)
944 - Human Resources Services, Support	1,127,174	160,000	(967,174)
948 - Research Assessment & Data	255,817		(255,817)

2018-19 Budget

CENTRAL SITE BUDGETS, 2 of 2

(Restricted)

SITE	17-18	18-19	DIFFERENCE
950 - State and Federal Programs	1,383,643	1,674,571	290,928
951 - Budget	80,054	82,150	2,096
954 - ENG LANG LRNR/MULTILINGUAL ACH	3,557,503	3,288,343	(269,160)
956 - Continuous School Improvement	86,084		(86,084)
958 - Communications	491,014	133,000	(358,014)
959 - Indian Education	40,422		(40,422)
961 - PRE K-5 NETWORK 1	7,096		(7,096)
962 - Pre-K-5 Network 2		138,370	138,370
963 - Pre-K-5 Network 3		135,134	135,134
964 - HIGH SCHOOL NETWORK	368,145	639,818	271,673
965 - Middle School Network		258,280	258,280
968 - Health Services (Nurses)	375,312	364,027	(11,285)
975 - Special Education	50,249,314	51,749,022	1,499,708
978 - Private Schools Office (Admin)	-	404,178	404,178
986 - Technology Services	73,063		(73,063)
987 - Risk Management	1,869		(1,869)
988 - Buildings & Grounds	13,091,224	13,048,405	(42,819)
989 - Custodial Services	231,343	60,000	(171,343)
990 - Procurement & Distribution	51,177	51,175	(2)
992 - WAREHOUSE DISTRIBUTION	4,526		(4,526)
994 - OUSD Police Department	242,097	20,000	(222,097)

2018-19 Budget

CENTRAL SITE BUDGETS, 1 of 2

(Unrestricted/Restricted)

	TOTAL	\$ 190,257,702	\$ 176,391,800	\$ (13,865,902)
SITE	17-18	18-19	DIFFERENCE	
901 - CHIEF OF STAFF	708,858	649,635	(59,222)	
902 - Accounts Payable	812,538	720,073	(92,466)	
903 - Office of Chief Academic offic	1,158,483	1,072,493	(85,990)	
905 - Office of Sr. Business Officer	536,462	541,714	5,252	
906 - Ombudsman	269,540	-	(269,540)	
907 - Student Assignment	1,787,224	1,777,687	(9,537)	
909 - ACADEMIC INNOVATION	8,403,759	12,354,055	3,950,296	
910 - EARLY CHILDHOOD DEVELOPMENT	866,891	704,579	(162,312)	
912 - LINKED LEARNING	11,257,052	4,354,643	(6,902,409)	
913 - Chief of Operations	1,517,135	-	(1,517,135)	
915 - EDUCATOR EFFECTIVE	2,574,797	-	(2,574,797)	
918 - Facilities Planning	6,951,920	63,607	(6,888,313)	
921 - Office of Post Secondary Readiness	1,189,788	-	(1,189,788)	
922 - Comm. Schools & Student Services	20,635,066	17,120,710	(3,514,356)	
923 - ELEMENTARY NETWORK 4	1,236,930	1,349,655	112,725	
924 - ISS NETWORK	1,019,226	-	(1,019,226)	
928 - OPSR Counseling	1,602,497	-	(1,602,497)	
929 - OFFICE OF EQUITY	2,181,550	2,654,205	472,655	
933 - Oakland Athletic League (OAL)	1,740,805	1,904,962	164,157	
936 - Accounting	1,699,862	1,547,050	(152,811)	
937 - Summer Programs	2,512,994	2,122,344	(390,650)	
940 - Board of Education	827,857	810,306	(17,551)	
941 - Office of the Superintendent	1,623,061	1,199,671	(423,390)	
944 - Human Resources Services, Support	4,761,714	6,362,826	1,601,112	
945 - Office of State Trustee	99,000	107,880	8,880	
946 - Legal Counsel	1,772,407	1,830,973	58,566	
947 - Charter Schools Office (Admin)	813,288	886,852	73,564	

2018-19 Budget

CENTRAL SITE BUDGETS, 2 of 2

(Unrestricted/Restricted)

SITE	17-18	18-19	DIFFERENCE
948 - Research Assessment & Data	2,489,435	2,447,239	(42,196)
949 - Office of the Internal Auditor	40,000	-	(40,000)
950 - State and Federal Programs	1,443,989	2,029,414	585,426
951 - Budget	1,918,510	2,569,312	650,802
954 - ENG LANG LRNR/MULTILINGUAL ACH	4,466,993	4,052,778	(414,216)
956 - Continuous School Improvement	1,346,128	-	(1,346,128)
958 - Communications	2,356,291	2,192,704	(163,586)
961 - PRE K-5 NETWORK 1	7,099	-	(7,099)
962 - Pre-K-5 Network 2	274,825	469,300	194,474
963 - Pre-K-5 Network 3	275,770	458,181	182,411
964 - HIGH SCHOOL NETWORK	1,510,028	2,763,458	1,253,429
965 - Middle School Network	304,956	547,656	242,700
968 - Health Services (Nurses)	3,676,574	3,771,677	95,104
975 - Special Education	50,351,358	51,749,022	1,397,664
979 - Printing and Mail Services	355,792	355,792	(0)
980 - CHIEF FINANCIAL OFFICER	381,692	544,364	162,672
983 - Payroll	962,512	1,207,027	244,516
986 - Technology Services	4,863,497	5,462,140	598,643
988 - Buildings & Grounds	14,170,450	14,160,284	(10,165)
989 - Custodial Services	1,498,147	1,379,243	(118,904)
990 - Procurement & Distribution	711,191	562,944	(148,246)
992 - WAREHOUSE DISTRIBUTION	1,005,858	939,242	(66,617)
994 - OUSD Police Department	2,873,331	2,819,067	(54,264)
995 - Transportation	12,412,575	15,775,036	3,362,461

2018-19 Budget

Unrestricted General Fund Expense Summary

IMPACT OF REORG/REDESIGN ON CENTRAL BUDGETS

SUMMARY:

- Eight departments were eliminated or consolidated into other departments. The body of work that those departments held have either been eliminated or absorbed into the impacted departments.
- There was significant fund re-allocations and position site re-assignments from the School Support budget (998) to be realigned into the reorganized structure of assignments.

2018-19 Budget

Unrestricted General Fund Expense Summary

- OUSD has sites that are managed by Fiscal on a District-Wide level. These sites include cost that are either mandated by contract, MOU or Law and costs that globally impact the entire organization or School infrastructure. Those cost include expenses such as District Wide Technology Licenses, OEA Long Term Substitute allowance, Beginning Teacher Support Assessment (BTSA) and some legal expenses. These sites are identified as sites 998 - School Site Support and 999- District-Wide Support.

2018-19 Budget School Support (998)

EXPENSE TYPE	UNRESTRICTED	RESTRICTED	TOTAL
CERTIFICATED SALARIES	\$ 3,241,724	\$ 75,000	\$ 3,316,724
CLASSIFIED SALARIES	\$ 41,800		\$ 41,800
EMPLOYEE BENEFITS	\$ 814,962		\$ 814,962
BOOKS AND SUPPLIES	\$ 1,143,214	\$ 549,556	\$ 1,692,769
SEVICES OTH OPERATING	\$ 1,863,607		\$ 1,863,607
TOTAL EXPENSE	\$ 7,105,306	\$ 624,556	\$ 7,729,862
OTHER OUTGO	\$ -	\$ -	\$ -
TOTAL BUDGET	\$ 7,105,306	\$ 624,556	\$ 7,729,862

UNRESTRICTED OBLIGATIONS

Certificated Long Term Subs	Obligation with OEA
Over Hire Pool	12 FTE Available to Schools 1st 20day
Substitute Sick Leave Law	15-16 Law that requires Sick Leave for Subs
Clerical Traingin Stipends	Stipends for Clerical Training Leads
JPA Support	Foster Youth Joint Ventures
BTSA Program Stipends(for Teachers)	Stipends for Beginning Teacher Support &Assessment program
Translation Program Support(Board)	Translation Support for Board
Utilities	School Support Telephone and Utilities Contingency
MSR G- Arts Program	Arst Program:Funds distributed to schools during FY
MSR G-OFAAS Program	Oratory and Arts Program Support

RESTRICTED OBLIGATIONS

Surplus	Unallocated portion of the resource To be adjusted July 1
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2018-19 Budget District Wide Support (999)

EXPENSE TYPE	UNRESTRICTED	RESTRICTED	TOTAL
CERTIFICATED SALARIES	\$ 361,548		\$ 361,548
CLASSIFIED SALARIES	\$ 285,900		\$ 285,900
EMPLOYEE BENEFITS	\$ 1,625,635		\$ 1,625,635
BOOKS AND SUPPLIES	\$ 505,800	\$ 47,412	\$ 553,212
SEVICES OTH OPERATING	\$ 8,597,306		\$ 8,597,306
TOTAL EXPENSE	\$ 11,376,190	\$ 47,412	\$ 11,423,602
OTHER OUTGO	\$ 6,460,979	\$ 779,445	\$ 7,240,424
TOTAL BUDGET	\$ 17,837,168	\$ 826,857	\$ 18,664,025

Other outgo and Other Financing Uses include expenditures for items such as tuition, excess cost payments, pass-through funds, transfers out, debt services and transfers between funds

7310 - INTERPROGRAM SUPPORT/COSTS
7350 - INTERFUND SUPPORT/COSTS
7438 - DEBT SERVICE INTEREST
7439 - Other Debt Serv
7616 - IFT GENERAL FUND TO CAFETERIA

UNRESTRICTED OBLIGATIONS

ACSA Membership	Membership Dues	
Independent Audit Fees	Audit Fees	
School Services of California	School Services of California Dues	
City of Oak Wildfire	MOU with the City of Oakland	
HBGB - SEGAL	Health Benefits Governace Board	
LCFF Forms	District-Wide LCFF Forms	
State Loan Repay	State Loan Repayment	
Licensing Fees	Technology Licensing Contract Fees (ESCAPE)	
Employee on Loan*	Contract with ACOE for teacher	
Local Civic Service*	Civic Center Rental	
Measure G Collection Fees(County)	Measure G Collection Fees for ACOE	* Employee on Loan & Civic
Certificated Legal Settlements	Legal Settlements for Teachers	Center generate their own
Central Office Utilities	District-Wide Utilities Support	revenue

2018-19 Budget General Fund Budget Proposal

2018-19 Budget General Fund Budget Proposal

	17-18 Estimated Actuals	18-19 Projected as of 1st read	18-19 Proposed Reduction	18-19 Projected (w/approved reductions)
A. REVENUE				
1. LCFF Sources	\$ 364,087,305	\$ 383,685,658		\$ 383,685,658
2. Federal	\$ 63,500	\$ 5,500		\$ 5,500
3. State	\$ 13,064,667	\$ 7,950,742		\$ 7,950,742
<i>1a. 1X Funds - Obj 8550</i>	\$ -	\$ 12,156,781		\$ 12,156,781
4. Local	\$ 35,245,081	\$ 37,459,557		\$ 37,459,557
Total Revenue	\$ 412,460,554	\$ 441,258,238		\$ 441,258,238
B. EXPENDITURES				
1. Certificated	\$ 139,730,764	\$ 152,179,546		\$ 152,179,546
2. Classified	\$ 56,952,379	\$ 58,037,945	\$ -	\$ 58,037,945
3. Benefits	\$ 46,918,511	\$ 53,512,052	\$ -	\$ 53,512,052
<i>3a. H&W Costs</i>	\$ 36,253,061	\$ 40,466,931	\$ -	\$ 40,466,931
4. Books & Supplies	\$ 6,027,811	\$ 5,625,030	\$ -	\$ 5,625,030
<i>4a. Proposed Reduction</i>	\$ -		\$ 3,637,646	\$ (3,637,646)
4b. Surplus	\$ 1,390,510	\$ 4,520,255	\$ -	\$ 4,520,255
5. Contracts & Services	\$ 40,670,221	\$ 39,198,071	\$ -	\$ 39,198,071
<i>5a. Sub Agreements</i>	\$ -	\$ -	\$ -	\$ -
6. Capital Outlay	\$ 82,717	\$ 54,450	\$ -	\$ 54,450
7. Other Outgo	\$ 6,087,521	\$ 6,649,566	\$ -	\$ 6,649,566
8. Direct Support/Indirect Costs	\$ (5,568,650)	\$ (3,378,587)	\$ -	\$ (3,378,587)
9. Interfund Transfers (Trnsf Out-In)	\$ 2,593,888	\$ 3,754,067	\$ -	\$ 3,754,067
10. Contributions to Restricted Prog	\$ 71,006,060	\$ 76,196,230	\$ -	\$ 76,196,230
Total Expenditures	\$ 402,144,792	\$ 436,815,555		\$ 433,177,909
C. Net Incr/Decr to Fund Balance	\$ 10,315,762	\$ 4,442,683		\$ 8,080,329
D. Fund Balance, Reserves				
1. Beginning Fund Balance	\$ 3,420,073	\$ 5,735,835		\$ 5,735,835
		\$ -		\$ -
		\$ -		\$ -
2. Ending Balance (C+D1)	\$ 5,735,835	\$ 10,178,518		\$ 13,816,164
3. Revolving Cash and/or Prepaid Exp	\$ 150,000	\$ 150,000		\$ 150,000
4. Other Designations -				
5. Reserve Economic Uncertainty	\$ 5,585,835	\$ 10,178,518		\$ 13,666,164
5. % Reserve Economic Uncertainty	1.00%	1.87%		2.50%
Total Proj Expenses Unrest & Rest	\$ 559,772,136.11	\$ 544,178,814.19		\$ 547,578,814

With 2017-2018 ending the year with a very conservative 1% reserve, the budget reductions and increased revenues proposed for 2018-19 adds \$8M to the Ending Fund Balance increase the reserve to 2.5%.

A proposed \$3.6M reduction will result in the 2.5% reserve to be met. OUSD will define the reduction options at the June 27th Board Meeting

2018-19 Budget General Fund Budget Proposal

Resolution 1718-0087

Confirming the District's Commitment to Fiscal Services

BE IT FURTHER RESOLVED that for Step 2, in order to ensure that Oakland Unified School District improves its fiscal condition, the Board of Education is committed to the following adjustments to the 2018-19 school year adopted budget to support the following priorities for 2018-19:

- Build the reserve for economic uncertainty to at least 3 percent in alignment with Board policy
- Contribute an amount necessary to rebuild the Self Insurance Fund to a minimum level of 40 percent of the actuary by the end of the 2021-22 school year as part of a plan to restore the fund
- Set aside any one-time funds from the State to continue to build the reserve for economic uncertainty;

2018-19 Budget General Fund Budget Proposal

As of 1st read, OUSD staff is working on analyzing the requirements from the resolution Confirming the Districts' Commitment to Fiscal Services.

A more extensive analysis of the priorities will be available for the June 27th Board Meeting

2018-19 Budget Multi Year Assumptions

The following are preliminary multi year projection assumptions that are being used in the calculation to be presented at the final meeting in June.

Multi-Year Projection Assumptions

Other Assumptions	FY 18-19 Budget Proposal	FY 19-20 Budget Projection	FY20-21 Budget Projection
Revenue Assumptions			
One Time State Discretionary Revenues	12,156,781	-	-
Federal	Based on Documented Funds	-10%	-10%
State			
Local Revenues	Based on Documented Funds	-5%	-5%
Expense Assumptions			
Step & Column	Yes	Yes	Yes
CalSTRS	16.8%	18.1%	19.1%
CalPERS	18.10%	20.80%	23.80%
Materials/Supplies & Other Services (CPI Applied)	3.22%	3.04%	2.94%

2018-19 Budget Multi Year Assumptions

The following are preliminary multi year projection assumptions that are being used in the calculation to be presented at the final meeting in June.

Multi-Year Projection Assumptions

LCFF Revenue Assumptions	FY 17-18 Year End Forecast	FY 18-19 Budget Proposal	FY 19-20 Budget Projection	FY20-21 Budget Projection
Enrollment	37,049	36,870	36,470	36,070
Average Daily Attendance	35,510	35,339	34,958	34,576
LCFF GAP Funding based on DOF	43.97%	100.00%	0.00%	0.00%
LCFF Revenue				
LCFF State - Education Protection Act	44,256,697	44,980,909	44,495,055	44,009,201
LCFF Local Property Taxes	129,422,164	129,422,164	129,422,164	129,422,164
Charter In Lieu of Prop Tax	(32,867,659)	(28,715,848)	(28,715,848)	(28,715,848)
LCFF Revenue Limit State Aid - BASE	147,604,597	160,940,190	165,663,877	170,728,457
LCFF Revenue Limit State Aid - SUPPLEMENTAL	43,911,205	44,865,823	45,726,168	46,603,568
LCFF Revenue Limit State Aid - CONCENTRATION	<u>31,760,301</u>	<u>32,192,420</u>	<u>33,177,879</u>	<u>34,112,230</u>
LCFF Phase-In Entitlement (Calculation)	364,087,305	383,685,658	389,769,295	396,159,772

2018-19 Budget Other Funds



2018-19 Budget

FUND 11 Adult Education

Oakland Unified School District				
Fund 11 - ADULT EDUCATION FUND				
FUND 11		2017-18 Estimated Actuals	Diff	2018-2019 Adopted Budget
Revenues				
	LCFF Sources	-	-	-
	Federal Income	206,854	-	206,854
	State Income	2,319,101	-	2,319,101
	Local and Other Income	174,057	(73,257)	100,800
	Total Revenue	2,700,012	(73,257)	2,626,755
Expenditures				
1XXX	Certificated	1,439,926	(103,880)	1,336,047
2XXX	Classified	303,517	12,962	316,479
3XXX	Benefits	667,298	35,318	702,616
4XXX	Books & Supplies	599,052	(512,535)	86,517
5XXX	Services	111,013	(12,013)	99,000
6XXX	Capital Outlay	1,251,300	(1,251,300)	-
7XXX	Other Outgo	177,846	(91,750)	86,096
	Indirect Cost	-	-	-
	Total Expenditures	4,549,953	(1,923,198)	2,626,755
	Net	(1,849,941)	1,849,941	-
Other Financing				
	Interfund			
	Transfers In	-	-	-
	Transfers Out	-	-	-
	Other Sources			
	Sources	-	-	-
	Uses	-	-	-
	Contributions	-	-	-
	Total	-	-	-
	Net Incr/(Decr) in Fund Bal	(1,849,941)	1,849,941	-
	Beginning Fund Bal	1,849,941	(1,849,941)	-
	Adjustment	-	-	-
	Adjusted Beginning Bal	1,849,941	(1,849,941)	-
	Ending Fund Bal	-	-	-

2018-19 Budget

FUND 12 Early Childhood Education

Oakland Unified School District				
Fund 12 - CHILD DEVELOPMENT FUND				
FUND 12				
	2017-18	3rd Interim	Diff	Adopted Budget
Revenues				
LCFF Sources	-	-	-	-
Federal Income	666,966	268,819	935,785	
State Income	12,612,098	182,435	12,794,533	
Local and Other Income	341,150	(187,310)	153,840	
Total Revenue	13,620,214	263,944	13,884,158	
Expenditures				
1XXX Certificated	1,916,780	652,563	2,569,343	
2XXX Classified	3,390,606	(161,452)	3,229,153	
3XXX Benefits	4,248,211	(284,876)	3,963,335	
4XXX Books & Supplies	1,324,144	(352,353)	971,791	
5XXX Services	2,004,692	568,731	2,573,423	
6XXX Capital Outlay	-	-	-	
7XXX Other Outgo	680,077	(160,188)	519,889	
Indirect Cost	-	-	-	
Total Expenditures	13,564,510	262,424	13,826,934	
Net	55,704	1,520	57,224	
Other Financing				
Interfund				
Transfers In	-	-	-	
Transfers Out	57,224	-	57,224	
Other Sources				
Sources	-	-	-	
Uses	-	-	-	
Contributions	-	-	-	
Total	(57,224)	-	(57,224)	
Net Incr/(Decr) in Fund Bal	(1,520)	1,520	-	
Beginning Fund Bal				
Adjustment	1,520	(1,520)	-	
Adjusted Beginning Bal	1,520	(1,520)	-	
Ending Fund Bal	0	(0)	-	



2018-19 Budget

FUND 13 Food Services

Oakland Unified School District				
Fund 13 - CAFETERIA FUND				
FUND 13				
	2017-18	3rd Interim	Diff	Adopted Budget
Revenues				
LCFF Sources	-	-	-	-
Federal Income	17,643,536	(108,082)	17,535,454	
State Income	1,163,162	(163,994)	999,168	
Local and Other Income	328,797	(78,591)	250,206	
Total Revenue	19,135,495	(350,667)	18,784,828	
Expenditures				
1XXX Certified	-	-	-	
2XXX Classified	6,921,346	293,624	7,214,970	
3XXX Benefits	3,952,839	322,927	4,275,766	
4XXX Books & Supplies	10,252,121	(413,489)	9,838,632	
5XXX Services	305,466	(180,785)	124,681	
6XXX Capital Outlay	201,946	(71,946)	130,000	
7XXX Other Outgo	954,866	(269,166)	685,700	
Indirect Cost	-	-	-	
Total Expenditures	22,588,583	(318,834)	22,269,749	
Net	(3,453,088)	(31,833)	(3,484,921)	
Other Financing				
Interfund				
Transfers In	3,191,732	(1,732)	3,190,000	
Transfers Out	240,620	(33,777)	206,843	
Other Sources				
Sources	501,952	(188)	501,764	
Uses	-	-	-	
Contributions	-	-	-	
Total	3,453,064	31,857	3,484,921	
Net Incr/(Decr) in Fund Bal	(24)	24	-	
Beginning Fund Bal				
Adjustment	24	(24)	-	
Adjusted Beginning Bal	-	-	-	
Adjusted Beginning Bal	24	(24)	-	
Ending Fund Bal	0	(0)	-	

2018-19 Budget

FUND 14 Deferred Maintenance

Oakland Unified School District				
Fund 14 - DEFERRED MAINTENANCE FUND				
FUND 14				
	2017-18	3rd Interim	Diff	Adopted Budget
Revenues				
LCFF Sources	-	-	-	-
Federal Income	-	-	-	-
State Income	-	-	-	-
Local and Other Income	80	(80)	-	-
Total Revenue	80	(80)		
Expenditures				
1XXX Certificated	-	-	-	-
2XXX Classified	-	-	-	-
3XXX Benefits	-	-	-	-
4XXX Books & Supplies	-	-	-	-
5XXX Services	-	-	-	-
6XXX Capital Outlay	-	-	-	-
7XXX Other Outgo	5,469	-	-	5,469
Indirect Cost	-	-	-	-
Total Expenditures	5,469	-		5,469
Net	(5,389)	(80)		(5,469)
Other Financing				
Interfund				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Other Sources				
Sources	-	-	-	-
Uses	-	-	-	-
Contributions	-	-	-	-
Total	-	-		-
Net Incr/(Decr) in Fund Bal	(5,389)	(80)		(5,469)
Beginning Fund Bal				
Adjustment	-	-	-	-
Adjusted Beginning Bal	5,389	80		5,469
Ending Fund Bal	-	-		-

This fund is currently not in use. The funds reflected are a small carry over of interest earned in 2016 intended to be used in deferred projects.

2018-19 Budget

FUND 21 Bond Fund

Oakland Unified School District			
Fund 21 - BUILDING FUND			
FUND 21			
	2017-18 3rd Interim	Diff	Adopted Budget
Revenues			
LCFF Sources	-	-	-
Federal Income	-	-	-
State Income	6,793	-	6,793
Local and Other Income	807,679	(807,679)	-
Total Revenue	814,472	(807,679)	6,793
Expenditures			
1XXX Certified	-	-	-
2XXX Classified	3,321,789	(551,129)	2,770,660
3XXX Benefits	1,524,552	(236,178)	1,288,374
4XXX Books & Supplies	41,778	(41,778)	-
5XXX Services	14,396,797	(14,396,797)	-
6XXX Capital Outlay	142,513,347	(98,830,734)	43,682,613
★ 7XXX Other Outgo	45,866,611	(45,735,735)	130,876
Indirect Cost	-	-	-
Total Expenditures	207,664,873	(159,792,350)	47,872,523
Net	(206,850,401)	158,984,671	(47,865,730)
Other Financing			
Interfund			
Transfers In	-	-	-
Transfers Out	-	-	-
Other Sources			
Sources	-	-	-
Uses	-	-	-
Contributions	-	-	-
Total	-	-	-
Net Incr/(Decr) in Fund Bal	(206,850,401)	158,984,671	(47,865,730)
Beginning Fund Bal	206,850,401	(158,984,671)	47,865,730
Adjustment	-	-	-
Adjusted Beginning Bal	206,850,401	(158,984,671)	47,865,730
Ending Fund Bal	-	-	-

Most facility and bond funds receive their funding within the first year. The accounting for these funds in subsequent years are captured in Other Outgo account codes.

← 7980 - Other Designations

7940 - Legally Restricted Balance

The monies within these subgroups allows the application of the reserved funds in the next fiscal year. Holding them for next year expense allocation.

2018-19 Budget

FUND 25 Capital Facilities

Oakland Unified School District				
Fund 25 - CAPITAL FACILITIES FUND				
FUND 25				
	2017-18	3rd Interim	Diff	Adopted Budget
Revenues				
LCFF Sources	-	-	-	-
Federal Income	-	-	-	-
State Income	-	-	-	-
Local and Other Income	7,898,877	(7,898,877)	-	-
Total Revenue	7,898,877	(7,898,877)		
Expenditures				
1XXX Certificated	-	-	-	-
2XXX Classified	-	-	-	-
3XXX Benefits	-	-	-	-
4XXX Books & Supplies	-	-	-	-
5XXX Services	500,000	-	500,000	500,000
6XXX Capital Outlay	11,834,391	(11,134,391)	700,000	700,000
7XXX Other Outgo	12,067,249	(1,200,000)	10,867,249	10,867,249
Indirect Cost	-	-	-	-
Total Expenditures	24,401,640	(12,334,391)		12,067,249
Net	(16,502,764)	4,435,514		(12,067,249)
Other Financing				
Interfund				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Other Sources				
Sources	-	-	-	-
Uses	-	-	-	-
Contributions	-	-	-	-
Total	-	-		-
Net Incr/(Decr) in Fund Bal	(16,502,764)	4,435,514		(12,067,249)
Beginning Fund Bal				
Adjustment	-	-	-	-
Adjusted Beginning Bal	16,502,764	(4,435,514)		12,067,249
Ending Fund Bal	-	-		-

Most facility and bond funds receive their funding within the first year. The accounting for these funds in subsequent years are captured in Other Outgo account codes.

The monies within these subgroups allows the application of the reserved funds in the next fiscal year. Holding them for next year expense allocation.

2018-19 Budget

FUND 35 County Facilities

FUND 35		2017-18	3rd Interim	Diff	Adopted Budget
Revenues					
	LCFF Sources	-	-	-	-
	Federal Income	-	-	-	-
	State Income	261,354	(261,354)	-	-
	Local and Other Income	13,000	(13,000)	-	-
	Total Revenue	274,354	(274,354)	-	-
Expenditures					
1XXX	Certificated	-	-	-	-
2XXX	Classified	1,040	(1,040)	-	-
3XXX	Benefits	120	(120)	-	-
4XXX	Books & Supplies	-	-	-	-
5XXX	Services	2,096,478	(2,096,478)	-	-
6XXX	Capital Outlay	740,123	(740,123)	-	-
7XXX	Other Outgo	405,433	-	-	405,433
	Indirect Cost	-	-	-	-
	Total Expenditures	3,243,194	(2,837,761)	(405,433)	405,433
	Net	(2,968,840)	2,563,407	(405,433)	(405,433)
Other Financing					
Interfund					
	Transfers In	-	-	-	-
	Transfers Out	-	-	-	-
Other Sources					
	Sources	-	-	-	-
	Uses	-	-	-	-
	Contributions	-	-	-	-
	Total	-	-	-	-
	Net Incr/(Decr) in Fund Bal	(2,968,840)	2,563,407	(405,433)	(405,433)
	Beginning Fund Bal	2,968,840	(2,563,407)	405,433	405,433
	Adjustment	-	-	-	-
	Adjusted Beginning Bal	2,968,840	(2,563,407)	405,433	405,433
	Ending Fund Bal	-	-	-	-

Most facility and bond funds receive their funding within the first year. The accounting for these funds in subsequent years are captured in Other Outgo account codes.

The monies within these subgroups allows the application of the reserved funds in the next fiscal year. Holding them for next year expense allocation.

2018-19 Budget

FUND 40 Special Reserve

Oakland Unified School District				
Fund 40 - SPECIAL RESERVE CAPITAL PROJ				
FUND 40				
	2017-18	3rd Interim	Diff	Adopted Budget
Revenues				
LCFF Sources	-	-	-	-
Federal Income	-	-	-	-
State Income	73,305	(73,305)	-	-
Local and Other Income	205,500	(205,500)	-	-
Total Revenue	278,805	(278,805)		
Expenditures				
1XXX Certificated	-	-	-	-
2XXX Classified	51,996	(51,996)	-	-
3XXX Benefits	7,829	(7,829)	-	-
4XXX Books & Supplies	-	-	-	-
5XXX Services	66,108	(66,108)	-	-
6XXX Capital Outlay	808,000	(808,000)	-	-
7XXX Other Outgo	575,339	(119,962)	455,377	
Indirect Cost	-	-	-	-
Total Expenditures	1,509,272	(1,053,895)		455,377
Net	(1,230,467)	775,090		(455,377)
Other Financing				
Interfund				
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Other Sources				
Sources	-	-	-	-
Uses	-	-	-	-
Contributions	-	-	-	-
Total	-	-		-
Net Incr/(Decr) in Fund Bal	(1,230,467)	775,090		(455,377)
Beginning Fund Bal				
	1,230,467	(775,090)		455,377
Adjustment	-	-		-
Adjusted Beginning Bal	1,230,467	(775,090)		455,377
Ending Fund Bal	-	-		-

Most facility and bond funds receive their funding within the first year. The accounting for these funds in subsequent years are captured in Other Outgo account codes.

The monies within these subgroups allows the application of the reserved funds in the next fiscal year. Holding them for next year expense allocation.

2018-19 Budget

FUND 67 Special Reserve

Due to the inquiries in regards to this budget we are in the process of analyzing this fund. The exercise is to ensure the assumptions provide adequate funding levels. Information on this fund will be provided at the Adoption Budget.



2018-19 BUDGET Next Steps

When	What
June 27	Final Adoption of the 2018-19 Budget



Caution Ahead

As we move out of 2017-18 and into 2018-19, new and challenging years are ahead. As an organization facing a conversion into a new financial system, we stand to face our challenges but we are gearing up with better tools. Escape will help alleviate practices that have held us at a distance at the full glance of our budget. Regular monitoring and forecasting tools prepare us to view the temperature of the district from a financial lens. Restoring confidence and clarity is our goal.

- **LCFF** is fully funded in 2018-19, which means the increases from year to year will only reflect cola which may outline a area of concern in the future years.
- **Cost of Living Adjustments (COLAs)** are not expected to keep pace with the true cost of living; meaning the increases in revenues will not be enough to pay for increases in costs. Retirement rate will continue to rise beyond the Cola.
- **Average Daily Attendance (ADA)** continues to decline which results in reduced revenues.
- **Federal Programs** - revenues could be reduced based on decision by the current administration in Congress.
- **Support** to Special Education, Early Childhood, Transportation and Child Nutrition need realigning to closely stay within each program revenue sources. **Special Education, in particular, is a program that needs to be monitored very closely.**
- **Structural Deficit** – ongoing revenues do not exceed ongoing expenses at this time. As the year progresses, ongoing revenues and expenses will be monitored closely in an attempt to mitigate this issue by year end.
- **Structural Deficit for Future Years** - will increase as revenues are reduced and corresponding reductions to expenditures are **not** made.
- **Reserve Balance** must be maintained and monitored to meet both the State requirement of 2% as well as the Board requirement of 3%.

2018-19 Budget Conclusion

- Staff is presenting the Governing Board with a balanced budget for fiscal year 2018-2019
- The State required reserve of 2% has been met for the 2018-2019 Proposed Adopted Budget
- The initial Board required reserve of 3% has not been met for 2018-19 a revised adoption approval of 2.5% has been recognized
- The multi-year projection for the subsequent two years will be available for final Adoption



2017-18 BUDGET

Appendix

- School Budgets – Details
- Central budgets – Details
- District Wide / School Support Details



Elementary Schools, page 1 of 7 (Unrestricted & Restricted; preliminary)

SITES	ENROLL	CERTIFICATED	CLASSIFIED	BENEFITS	BOOKS & SUPPLIES	SERVICES	CAPITAL OUTLAY	OTHER EXP	TOTALS	\$/STDNT
101 - ALLENDALE										
17-18	362	1,321,454	315,277	732,793	72,531	449,732			2,891,787	7,988
18-19	362	1,460,743	322,559	883,830	218,615	421,910			3,307,658	9,137
101 - ALLENDALE-Difference	-	139,289	7,282	151,037	146,085	(27,822)	-	-	415,871	1,149
102 - BELLA VISTA										
17-18	458	1,979,311	371,391	1,003,359	88,037	349,409			3,791,508	8,278
18-19	471	2,121,010	393,512	1,208,474	142,830	317,764			4,183,591	8,882
102 - BELLA VISTA-Difference	13	141,699	22,121	205,115	54,793	(31,645)	-	-	392,083	604
103 - BROOKFIELD										
17-18	297	1,349,223	379,854	817,268	52,306	647,534			3,246,184	10,930
18-19	272	1,176,830	375,026	779,615	42,310	523,620			2,897,401	10,652
103 - BROOKFIELD-Difference	(25)	(172,393)	(4,828)	(37,652)	(9,995)	(123,914)	-	-	(348,783)	(278)
105 - BURCKHALTER										
17-18	247	1,228,364	293,478	723,307	34,339	447,550			2,727,038	11,041
18-19	235	1,213,658	312,842	728,794	35,879	391,012			2,682,185	11,414
105 - BURCKHALTER-Difference	(12)	(14,706)	19,363	5,487	1,540	(56,538)	-	-	(44,853)	373
106 - CHABOT										
17-18	566	2,185,539	246,563	1,209,683	60,681	428,719			4,131,185	7,299
18-19	556	2,224,036	293,897	1,295,814	56,227	374,066			4,244,039	7,633
106 - CHABOT-Difference	(10)	38,497	47,333	86,131	(4,454)	(54,653)	-	-	112,854	334



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107 - EAST OAKLAND PRIDE									
17-18	349	1,246,674	173,010	659,500	66,686	773,660		2,919,530	8,365
18-19	326	1,290,329	169,542	720,932	49,162	600,515		2,830,480	8,682
107 - EAST OAKLAND PRIDE-Difference	(23)	43,655	(3,468)	61,432	(17,524)	(173,145)	-	(89,049)	317
108 - CLEVELAND									
17-18	412	1,550,844	179,440	759,374	42,460	392,525		2,924,643	7,099
18-19	407	1,547,800	177,048	743,758	22,058	372,647		2,863,311	7,035
108 - CLEVELAND-Difference	(5)	(3,044)	(2,392)	(15,616)	(20,402)	(19,878)	-	(61,332)	(63)
111 - CROCKER HIGHLANDS									
17-18	473	1,574,054	160,960	859,229	87,443	245,399		2,927,086	6,188
18-19	467	1,670,405	162,398	844,382	24,298	202,615		2,904,097	6,219
111 - CROCKER HIGHLANDS-Difference	(6)	96,351	1,438	(14,848)	(63,145)	(42,785)	-	(22,989)	30
112 - GREENLEAF ELEMENTARY									
17-18	643	2,242,581	173,444	921,448	138,958	764,152		4,240,582	6,595
18-19	637	2,420,391	161,152	1,043,149	104,540	604,257		4,333,489	6,803
112 - GREENLEAF ELEMENTARY-Difference	(6)	177,810	(12,291)	121,701	(34,418)	(159,895)	-	92,907	208
114 - GLOBAL FAMILY SCHOOL									
17-18	440	1,798,191	209,851	904,606	85,947	480,251		3,478,845	7,906
18-19	437	1,792,001	226,761	930,827	136,238	399,288		3,485,115	7,975
114 - GLOBAL FAMILY SCHOOL-Difference	(3)	(6,190)	16,911	26,221	50,291	(80,963)	-	6,270	69
115 - EMERSON									
17-18	317	1,407,297	482,850	1,049,512	45,953	450,507		3,436,118	10,839
18-19	323	1,386,172	505,175	1,074,714	8,816	401,891		3,376,769	10,454
115 - EMERSON-Difference	6	(21,124)	22,325	25,202	(37,137)	(48,615)	-	(59,349)	(385)
116 - FRANKLIN									
17-18	706	2,830,571	306,500	1,472,960	66,724	660,242		5,336,996	7,559
18-19	677	2,884,945	300,128	1,554,275	168,577	641,809		5,549,735	8,198
116 - FRANKLIN-Difference	(29)	54,375	(6,371)	81,316	101,853	(18,433)	-	212,739	638



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117 - FRUITVALE										
17-18	365	1,409,958	176,083	677,112	51,958	670,546			2,985,658	8,180
18-19	347	1,399,149	194,387	793,586	260,067	382,355			3,029,544	8,731
117 - FRUITVALE-Difference	(18)	(10,810)	18,304	116,474	208,109	(288,191)	-	-	43,886	551
118 - GARFIELD										
17-18	657	2,362,327	357,671	1,288,363	84,734	751,586			4,844,680	7,374
18-19	675	2,571,144	402,308	1,456,589	251,532	692,802			5,374,374	7,962
118 - GARFIELD-Difference	18	208,817	44,637	168,226	166,798	(58,784)	-	-	529,694	588
119 - GLENVIEW										
17-18	455	1,650,820	271,040	919,140	7,151	427,744			3,275,895	7,200
18-19	454	1,680,381	248,103	870,900	27,148	318,621			3,145,152	6,928
119 - GLENVIEW-Difference	(1)	29,561	(22,937)	(48,241)	19,997	(109,123)	-	-	(130,742)	(272)
121 - LA ESCUELITA										
17-18	416	1,629,875	150,671	836,860	64,215	429,109			3,110,730	7,478
18-19	428	1,680,743	211,240	866,944	100,988	412,355			3,272,270	7,645
121 - LA ESCUELITA-Difference	12	50,868	60,569	30,084	36,773	(16,754)	-	-	161,540	168
122 - GRASS VALLEY										
17-18	261	1,181,244	256,458	747,500	78,066	421,315			2,684,582	10,286
18-19	258	1,221,021	301,754	798,306	30,992	283,131			2,635,204	10,214
122 - GRASS VALLEY-Difference	(3)	39,778	45,296	50,806	(47,074)	(138,184)	-	-	(49,379)	(72)
123 - FUTURES ELEMENTARY										
17-18	295	1,300,805	278,569	673,435	837,385	949,158	103,606		4,142,957	14,044
18-19	302	1,456,414	343,584	806,698	195,951	912,006	54,925		3,769,579	12,482
123 - FUTURES ELEMENTARY-Difference	7	155,610	65,016	133,263	(641,433)	(37,152)	-	(48,681)	(373,378)	(1,562)
125 - NEW HIGHLAND ACADEMY										
17-18	352	1,267,243	89,518	560,876	79,807	559,550			2,556,995	7,264
18-19	343	1,288,070	105,237	609,286	166,334	381,412			2,550,339	7,435
125 - NEW HIGHLAND ACADEMY-Difference	(9)	20,827	15,718	48,410	86,527	(178,137)	-	-	(6,656)	171



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127 - HILLCREST									
17-18	387	1,390,369	126,278	732,674	28,039	214,024		2,491,383	6,438
18-19	391	1,404,550	142,087	709,889	69,362	174,225		2,500,113	6,394
127 - HILLCREST-Difference	4	14,181	15,809	(22,785)	41,323	(39,798)	-	8,730	(44)
129 - LAFAYETTE									
17-18	171	541,091	180,988	339,984	153,147	539,232		1,754,442	10,260
18-19	102	520,486	184,727	362,911	21,311	347,858		1,437,293	14,091
129 - LAFAYETTE-Difference	(69)	(20,605)	3,738	22,926	(131,836)	(191,374)	-	(317,150)	3,831
131 - LAUREL									
17-18	511	1,830,872	273,522	974,641	112,588	450,070		3,641,693	7,127
18-19	500	1,831,207	312,750	1,006,279	75,296	425,250		3,650,782	7,302
131 - LAUREL-Difference	(11)	335	39,228	31,638	(37,292)	(24,820)	-	9,089	175
133 - LINCOLN									
17-18	748	2,584,341	340,723	1,356,397	141,660	784,493		5,207,613	6,962
18-19	739	2,724,014	219,826	1,304,108	162,916	710,629		5,121,493	6,930
133 - LINCOLN-Difference	(9)	139,673	(120,897)	(52,289)	21,257	(73,864)	-	(86,120)	(32)
136 - HORACE MANN									
17-18	343	1,284,192	87,543	642,948	9,625	449,285		2,473,592	7,212
18-19	333	1,253,667	113,408	582,868	33,978	365,742		2,349,663	7,056
136 - HORACE MANN-Difference	(10)	(30,526)	25,865	(60,080)	24,354	(83,542)	-	(123,930)	(156)
138 - MARKHAM									
17-18	337	1,431,691	191,674	662,934	157,045	486,086		2,929,430	8,693
18-19	351	1,454,976	195,882	726,701	328,578	430,031		3,136,167	8,935
138 - MARKHAM-Difference	14	23,285	4,208	63,767	171,533	(56,056)	-	206,737	242
142 - JOAQUIN MILLER									
17-18	432	1,540,412	305,300	852,541	66,989	371,787		3,137,030	7,262
18-19	433	1,652,522	286,213	862,115	35,150	248,035		3,084,035	7,122
142 - JOAQUIN MILLER-Difference	1	112,110	(19,087)	9,574	(31,839)	(123,752)	-	(52,995)	(139)
143 - MONTCLAIR									
17-18	628	2,205,384	150,814	1,144,104	10,832	498,580		4,009,713	6,385
18-19	624	2,266,568	167,608	1,115,240	58,830	417,929		4,026,176	6,452
143 - MONTCLAIR-Difference	(4)	61,184	16,794	(28,864)	47,999	(80,650)	-	16,463	67
144 - PARKER									
17-18	376	1,640,966	160,439	748,447	33,118	567,420		3,150,389	8,379
18-19	378	1,542,406	185,942	800,392	36,925	537,717		3,103,383	8,210
144 - PARKER-Difference	2	(98,560)	25,504	51,946	3,807	(29,703)	-	(47,007)	(169)

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145 - PERALTA										
17-18	329	1,136,063	114,174	559,045	20,253	385,478	21,111	2,236,123	6,797	
18-19	329	1,181,997	108,369	634,157	5,900	319,659		2,250,081	6,839	
145 - PERALTA-Difference	-	45,934	(5,805)	75,112	(14,353)	(65,819)	(21,111)	-	13,959	42
146 - PIEDMONT AVENUE										
17-18	342	1,277,407	292,272	775,259	29,415	458,706		2,833,058	8,284	
18-19	331	1,315,038	285,411	825,319	164,957	410,535		3,001,260	9,067	
146 - PIEDMONT AVENUE-Difference	(11)	37,632	(6,861)	50,060	135,542	(48,171)	-	-	168,201	783
148 - REDWOOD HEIGHTS										
17-18	360	1,280,108	279,524	768,406	32,251	349,216		2,709,504	7,526	
18-19	366	1,275,304	253,389	787,119	60,568	224,747		2,601,126	7,107	
148 - REDWOOD HEIGHTS-Difference	6	(4,804)	(26,135)	18,713	28,316	(124,468)	-	-	(108,378)	(419)
149 - COMMUNITY UNITED ELEMENTARY										
17-18	368	1,776,389	351,220	948,568	950,511	822,044	114,243	4,962,975	13,486	
18-19	346	1,791,241	364,844	944,628	376,378	890,736	65,311	4,433,138	12,813	
149 - COMMUNITY UNITED ELEMENTARY-Difference	(22)	14,852	13,624	(3,940)	(574,133)	68,692	-	(48,932)	(529,838)	(674)
151 - SEQUOIA										
17-18	437	1,703,511	252,346	884,013	82,148	442,089		3,364,109	7,698	
18-19	432	1,764,584	282,530	990,546	18,709	301,869		3,358,237	7,774	
151 - SEQUOIA-Difference	(5)	61,072	30,184	106,532	(63,439)	(140,220)	-	-	(5,871)	76
154 - MADISON LOWER										
17-18	297	1,105,548	114,437	492,267	155,804	422,920		2,290,977	7,714	
18-19	292	1,135,153	136,459	535,767	163,693	157,060		2,128,132	7,288	
154 - MADISON LOWER-Difference	(5)	29,605	22,022	43,499	7,889	(265,861)	-	-	(162,846)	(426)
157 - THORNHILL										
17-18	391	1,409,089	112,991	688,504	90,773	200,014		2,501,372	6,397	
18-19	392	1,454,429	89,306	733,466	42,670	157,078		2,476,949	6,319	
157 - THORNHILL-Difference	1	45,340	(23,685)	44,962	(48,103)	(42,936)	-	-	(24,423)	(79)
165 - ACORN WOODLAND										
17-18	299	1,353,451	254,160	684,186	47,632	416,914		2,756,343	9,219	
18-19	304	1,309,768	244,230	708,879	74,141	439,590		2,776,608	9,134	
165 - ACORN WOODLAND-Difference	5	(43,683)	(9,930)	24,693	26,509	22,676	-	-	20,265	(85)



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166 - HOWARD										
17-18	210	947,979	290,314	585,759	64,925	360,361			2,249,339	10,711
18-19	198	867,308	316,389	580,155	21,255	291,791			2,076,898	10,489
166 - HOWARD-Difference	(12)	(80,671)	26,075	(5,605)	(43,670)	(68,570)	-	-	(172,441)	(222)
168 - CARL MUNCK										
17-18	240	1,066,470	307,297	715,384	44,925	370,128			2,504,204	10,434
18-19	230	1,035,006	315,297	727,373	32,806	281,904			2,392,385	10,402
168 - CARL MUNCK-Difference	(10)	(31,465)	8,000	11,988	(12,119)	(88,224)	-	-	(111,819)	(33)
170 - HOOVER										
17-18	287	949,119	204,336	536,337	43,040	638,357			2,371,189	8,262
18-19	279	1,014,888	155,055	565,296	8,210	429,757			2,173,206	7,789
170 - HOOVER-Difference	(8)	65,769	(49,281)	28,959	(34,830)	(208,600)	-	-	(197,984)	(473)
171 - KAISER										
17-18	274	937,242	67,026	480,106	12,800	325,399			1,822,572	6,652
18-19	272	967,296	72,567	507,539	18,418	209,238			1,775,058	6,526
171 - KAISER-Difference	(2)	30,054	5,541	27,433	5,618	(116,160)	-	-	(47,514)	(126)
172 - FRED T KOREMATSU										
17-18	339	1,243,382	316,474	620,100	40,043	434,799			2,654,799	7,831
18-19	292	1,120,411	321,489	697,517	149,321	333,532			2,622,269	8,980
172 - FRED T KOREMATSU-Difference	(47)	(122,971)	5,015	77,417	109,278	(101,267)	-	-	(32,529)	1,149
175 - MANZANITA SEED										
17-18	398	1,561,152	192,331	644,514	74,032	410,381			2,882,410	7,242
18-19	376	1,465,430	199,005	755,173	83,649	332,707			2,835,964	7,542
175 - MANZANITA SEED-Difference	(22)	(95,722)	6,674	110,659	9,617	(77,675)	-	-	(46,447)	300
177 - ESPERANZA ACADEMY										
17-18	356	1,171,624	116,012	510,547	59,124	532,206	6,136		2,395,649	6,729
18-19	357	1,260,047	130,172	524,269	142,517	381,933			2,438,938	6,832
177 - ESPERANZA ACADEMY-Difference	1	88,423	14,159	13,722	83,393	(150,273)	(6,136)	-	43,289	102



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178 - BRIDGES ACADEMY									
17-18	443	1,696,771	186,761	819,061	78,385	457,085		3,238,062	7,309
18-19	445	1,712,925	194,841	849,322	153,265	405,379		3,315,732	7,451
178 - BRIDGES ACADEMY-Difference	2	16,154	8,080	30,261	74,880	(51,705)	-	77,670	142
179 - MANZANITA COMMUNITY									
17-18	440	1,501,444	222,582	748,999	39,956	382,576		2,895,557	6,581
18-19	456	1,705,882	201,393	805,556	100,355	285,697		3,098,882	6,796
179 - MANZANITA COMMUNITY-Difference	16	204,437	(21,190)	56,557	60,399	(96,879)	-	203,325	215
181 - ENCOMPASS									
17-18	330	1,321,203	225,191	744,228	72,525	500,769		2,863,915	8,679
18-19	333	1,359,664	269,006	807,189	101,012	424,633		2,961,504	8,893
181 - ENCOMPASS-Difference	3	38,461	43,815	62,961	28,487	(76,136)	-	97,588	215
182 - MARTIN LUTHER KING JR. K-3									
17-18	265	1,488,408	230,094	748,821	64,751	735,606		3,267,680	12,331
18-19	317	1,511,019	211,989	844,015	48,812	572,826		3,188,662	10,059
182 - MARTIN LUTHER KING JR. K-3-Difference	52	22,611	(18,106)	95,194	(15,938)	(162,780)	-	(79,018)	(2,272)
183 - PREP LITERARY ACADEMY									
17-18	180	934,724	187,243	513,223	54,690	572,737		2,262,616	12,570
18-19	160	838,476	226,368	493,143	14,138	456,180		2,028,304	12,677
183 - PREP LITERARY ACADEMY-Difference	(20)	(96,248)	39,125	(20,080)	(40,552)	(116,557)	-	(234,313)	107
186 - INTERNATIONAL COMMUNITY									
17-18	305	1,181,873	84,413	535,658	49,483	507,216		2,358,643	7,733
18-19	287	1,186,459	83,330	568,489	146,631	409,240		2,394,150	8,342
186 - INTERNATIONAL COMMUNITY-Difference	(18)	4,587	(1,083)	32,831	97,148	(97,976)	-	35,507	609
190 - THINK COLLEGE NOW									
17-18	308	1,159,025	128,725	535,321	43,710	517,134		2,383,914	7,740
18-19	311	1,101,351	107,275	545,335	44,328	385,740		2,184,029	7,023
190 - THINK COLLEGE NOW-Difference	3	(57,673)	(21,450)	10,014	618	(131,394)	-	(199,885)	(717)
191 - SANKOFA ACADEMY									
17-18	184	1,093,588	279,098	643,823	2,602	507,615		2,526,726	13,732
18-19	175	851,179	288,636	610,467	49,941	348,163		2,148,385	12,276
191 - SANKOFA ACADEMY-Difference	(9)	(242,409)	9,537	(33,355)	47,339	(159,452)	-	(378,341)	(1,456)
192 - RISE									
17-18	243	880,680	64,271	465,592	125,586	400,750		1,936,879	7,971
18-19	242	951,382	98,622	485,845	62,420	331,418		1,929,687	7,974
192 - RISE-Difference	(1)	70,702	34,351	20,253	(63,166)	(69,332)	-	(7,191)	3
193 - REACH ACADEMY									
17-18	389	1,218,320	151,732	622,630	47,966	596,883		2,637,532	6,780
18-19	380	1,253,738	99,033	632,558	36,931	560,031		2,582,291	6,796
193 - REACH ACADEMY-Difference	(9)	35,418	(52,699)	9,928	(11,035)	(36,852)	-	(55,241)	15



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201 - CLAREMONT MIDDLE										
17-18	477	1,856,359	387,230	1,033,088	140,865	779,146			4,196,687	8,798
18-19	490	1,932,893	412,638	1,088,063	66,920	678,407			4,178,921	8,528
201 - CLAREMONT MIDDLE-Difference	13	76,534	25,408	54,976	(73,945)	(100,739)	-	-	(17,766)	(270)
203 - FRICK MIDDLE										
17-18	262	1,154,642	209,096	555,063	45,556	967,201			2,931,558	11,189
18-19	232	1,015,836	184,911	545,926	61,531	739,486			2,547,690	10,981
203 - FRICK MIDDLE-Difference	(30)	(138,806)	(24,185)	(9,137)	15,975	(227,715)	-	-	(383,868)	(208)
204 - WEST OAKLAND MIDDLE										
17-18	199	877,839	139,374	480,240	48,474	609,285	13,722		2,168,935	10,899
18-19	197	1,053,811	136,714	594,022	73,867	582,224			2,440,637	12,389
204 - WEST OAKLAND MIDDLE-Difference	(2)	175,971	(2,660)	113,782	25,392	(27,062)	(13,722)	-	271,702	1,490
206 - BRET HARTE MIDDLE										
17-18	796	3,264,279	550,025	1,614,474	152,166	927,175			6,508,119	8,176
18-19	720	3,312,525	563,828	1,720,128	141,745	751,717			6,489,943	9,014
206 - BRET HARTE MIDDLE-Difference	(76)	48,246	13,804	105,654	(10,421)	(175,458)	-	-	(18,176)	838
210 - EDNA BREWER MIDDLE										
17-18	806	2,945,462	542,034	1,523,541	153,588	1,316,730			6,481,354	8,041
18-19	808	3,116,822	537,385	1,729,629	102,188	1,150,529			6,636,553	8,214
210 - EDNA BREWER MIDDLE-Difference	2	171,360	(4,649)	206,089	(51,400)	(166,201)	-	-	155,199	172
211 - MONTERA MIDDLE										
17-18	776	3,409,524	642,407	1,918,081	80,101	922,681	168,238		7,141,032	9,202
18-19	753	3,225,171	613,041	1,903,570	111,508	822,996			6,676,285	8,866
211 - MONTERA MIDDLE-Difference	(23)	(184,353)	(29,366)	(14,511)	31,406	(99,686)	(168,238)	-	(464,747)	(336)
212 - ROOSEVELT MIDDLE										
17-18	569	2,175,307	393,043	1,132,867	79,729	1,289,875			5,070,821	8,912
18-19	569	2,228,847	417,616	1,241,310	89,630	965,329			4,942,732	8,687
212 - ROOSEVELT MIDDLE-Difference	-	53,539	24,574	108,443	9,901	(324,546)	-	-	(128,089)	(225)
213 - WESTLAKE MIDDLE										
17-18	392	1,573,431	326,163	875,060	85,914	902,704	1,000		3,764,272	9,603
18-19	349	1,434,233	346,478	852,314	118,410	664,482			3,415,917	9,788
213 - WESTLAKE MIDDLE-Difference	(43)	(139,198)	20,315	(22,746)	32,496	(238,221)	(1,000)	-	(348,355)	185
215 - MADISON MIDDLE										
17-18	783	2,808,978	469,081	1,484,752	424,064	1,316,192			6,503,068	8,305
18-19	763	3,122,687	537,591	1,596,653	397,121	948,916			6,602,968	8,654
215 - MADISON MIDDLE-Difference	(20)	313,710	68,510	111,901	(26,943)	(367,277)	-	-	99,900	349



Middle Schools, page 2 of 2 (Unrestricted & Restricted; preliminary)

217 - SCHOOL OF LANGUAGE									
17-18	53	397,018	123,055	199,934	88,451	114,816	8,569	931,843	17,582
18-19	126	525,649	111,794	285,696	32,840	77,462		1,033,441	8,202
217 - SCHOOL OF LANGUAGE-Difference	73	128,630	(11,261)	85,762	(55,611)	(37,354)	(8,569)	-	101,598 (9,380)
221 - ELMHURST COMMUNITY PREP									
17-18	383	1,542,257	160,463	680,143	85,831	820,251		3,288,947	8,587
18-19	353	1,533,045	161,385	758,200	60,201	626,700		3,139,531	8,894
221 - ELMHURST COMMUNITY PREP-Difference	(30)	(9,213)	923	78,056	(25,630)	(193,551)	-	-	(149,415) 307
224 - ALLIANCE ACADEMY									
17-18	386	1,443,485	205,728	736,826	107,505	761,834		3,255,378	8,434
18-19	338	1,393,334	226,587	813,033	34,658	627,526		3,095,138	9,157
224 - ALLIANCE ACADEMY-Difference	(48)	(50,152)	20,859	76,207	(72,846)	(134,308)	-	-	(160,239) 724
226 - ROOTS INTERNATIONAL ACADEMY									
17-18	313	1,369,995	215,041	692,265	74,824	742,029		3,094,155	9,885
18-19	278	1,196,276	235,944	672,769	44,149	605,417		2,754,555	9,908
226 - ROOTS INTERNATIONAL ACADEMY-Difference	(35)	(173,720)	20,903	(19,496)	(30,676)	(136,612)	-	-	(339,600) 23
228 - UNITED FOR SUCCESS ACADEMY									
17-18	357	1,495,723	118,518	655,279	152,184	973,339		3,395,043	9,510
18-19	376	1,554,898	134,595	778,781	216,637	731,221		3,416,131	9,085
228 - UNITED FOR SUCCESS ACADEMY-Difference	19	59,175	16,076	123,502	64,453	(242,118)	-	-	21,088 (424)
232 - COLISEUM COLLEGE PREP ACADEMY									
17-18	475	2,186,321	487,764	1,158,251	94,449	1,125,056		5,051,840	10,635
18-19	476	2,548,949	452,525	1,282,762	82,767	765,410		5,132,413	10,782
232 - COLISEUM COLLEGE PREP ACADEMY-Difference	1	362,628	(35,238)	124,512	(11,682)	(359,646)	-	-	80,573 147
235 - MELROSE LEADERSHIP ACAD									
17-18	510	2,010,349	150,087	954,383	129,392	576,655		3,820,865	7,492
18-19	533	1,976,707	129,758	1,003,519	106,832	558,762		3,775,578	7,084
235 - MELROSE LEADERSHIP ACAD-Difference	23	(33,641)	(20,329)	49,136	(22,560)	(17,893)	-	-	(45,287) (408)
236 - URBAN PROMISE ACADEMY									
17-18	372	1,660,586	150,918	750,700	109,803	736,608	700	3,409,315	9,165
18-19	380	1,698,789	163,362	833,037	131,558	599,290		3,426,037	9,016
236 - URBAN PROMISE ACADEMY-Difference	8	38,204	12,444	82,337	21,755	(137,317)	(700)	-	16,722 (149)



High Schools page 1 of 2 (Unrestricted & Restricted; preliminary)

301 - CASTLEMONT HIGH SCHOOL										
17-18	953	3,877,832	886,964	1,992,415	480,550	1,939,855		7,234	9,184,851	9,638
18-19	1,044	4,401,022	875,412	2,328,923	188,420	1,757,453			9,551,229	9,149
301 - CASTLEMONT HIGH SCHOOL-Difference	91	523,189	(11,552)	336,507	(292,130)	(182,402)		-	(7,234)	366,378 (489)
302 - FREMONT HIGH SCHOOL										
17-18	892	3,787,596	484,639	1,721,200	329,227	2,166,868		6,816	8,496,347	9,525
18-19	836	3,912,246	587,120	2,004,354	247,789	1,507,901			8,259,410	9,880
302 - FREMONT HIGH SCHOOL-Difference	(56)	124,650	102,481	283,153	(81,438)	(658,967)		-	(6,816)	(236,937) 355
303 - MCCLYMONDS HIGH SCHOOL										
17-18	406	1,928,154	589,825	981,231	191,800	1,347,784	10,000		5,048,794	12,435
18-19	436	2,100,039	543,573	1,087,771	226,974	948,333			4,906,690	11,254
303 - MCCLYMONDS HIGH SCHOOL-Difference	30	171,885	(46,252)	106,540	35,173	(399,451)	(10,000)	-	(142,104)	(1,182)
304 - OAKLAND HIGH SCHOOL										
17-18	1,568	6,981,127	1,166,697	3,703,176	338,451	2,688,403	6,000	6,039	14,889,893	9,496
18-19	1,579	6,551,467	1,235,409	3,607,798	419,166	2,322,522			14,136,361	8,953
304 - OAKLAND HIGH SCHOOL-Difference	11	(429,661)	68,711	(95,378)	80,715	(365,881)	(6,000)	(6,039)	(753,532)	(543)
305 - OAKLAND TECH HIGH SCHOOL										
17-18	2,017	8,340,770	1,379,678	4,551,299	753,907	3,456,786		7,078	18,489,517	9,167
18-19	2,046	7,881,605	1,596,953	4,639,123	923,433	2,598,027			17,639,142	8,621
305 - OAKLAND TECH HIGH SCHOOL-Difference	29	(459,164)	217,275	87,824	169,526	(858,758)	-	(7,078)	(850,375)	(546)
306 - SKYLINE HIGH SCHOOL										
17-18	1,768	7,925,731	1,272,066	4,049,857	1,002,027	3,073,799	25,208	16,396	17,365,085	9,822
18-19	1,710	7,517,932	1,680,827	4,144,300	325,497	2,478,603			16,147,158	9,443
306 - SKYLINE HIGH SCHOOL-Difference	(58)	(407,798)	408,761	94,442	(676,530)	(595,196)	(25,208)	(16,396)	(1,217,926)	(379)



High Schools, page 2 of 2 (Unrestricted & Restricted; preliminary)

335 - LIFE ACADEMY										
17-18	471	2,111,962	421,595	1,088,847	336,984	1,209,385			5,168,772	10,974
18-19	471	2,304,318	410,153	1,227,449	213,195	876,402			5,031,517	10,683
335 - LIFE ACADEMY-Difference	-	192,357	(11,443)	138,602	(123,789)	(332,982)	-	-	(137,255)	(291)
338 - MetWest										
17-18	164	1,005,226	190,572	527,382	144,891	523,027	5,436		2,396,535	14,613
18-19	164	1,044,913	139,153	563,233	130,711	515,358			2,393,368	14,594
338 - MetWest-Difference	-	39,687	(51,419)	35,851	(14,180)	(7,670)	(5,436)	-	(3,166)	(19)
353 - OAKLAND INTERNATIONAL HIGH SCH										
17-18	409	1,921,662	695,397	1,034,242	295,770	1,119,346	13,754	7,760	5,087,930	12,440
18-19	391	1,833,730	656,066	1,119,332	35,809	592,532			4,237,469	10,838
353 - OAKLAND INTERNATIONAL HIGH SCI	(18)	(87,932)	(39,331)	85,090	(259,961)	(526,814)	(13,754)	(7,760)	(850,461)	(1,602)



Alternative Education Schools, page 1 of 2

(Unrestricted & Restricted; preliminary)

309 - BUNCHE ACADEMY									
17-18	102	829,393	110,625	390,236	189,782	458,181		1,978,217	19,394
18-19	102	812,385	132,730	403,890	93,968	453,519		1,896,491	18,593
309 - BUNCHE ACADEMY-Difference	-	(17,008)	22,106	13,654	(95,815)	(4,662)	-	-	(81,725) (801)
310 - DEWEY HIGH SCHOOL									
17-18	245	979,552	230,286	536,288	261,536	750,608		2,758,270	11,258
18-19	245	1,278,897	201,368	596,355	91,517	655,737		2,823,874	11,526
310 - DEWEY HIGH SCHOOL-Difference	-	299,346	(28,919)	60,067	(170,019)	(94,871)	-	-	65,604 268
311 - GATEWAY									
17-18	-				7,189	389,289		396,477	-
18-19	-				93,889	389,289		483,178	-
311 - GATEWAY-Difference	-	-	-	-	86,701	-	-	86,701	-
313 - STREET ACADEMY									
17-18	109				22,182	1,135,181		1,157,362	10,618
18-19	109				106,701	1,036,351		1,143,053	10,487
313 - STREET ACADEMY-Difference	-	-	-	-	84,520	(98,829)	-	-	(14,310) (131)
330 - INDEPENDENT STUDY 9-12									
17-18	131	1,126,040	196,502	541,936	355,146	267,244		2,486,868	18,984
18-19	131	746,597	87,760	414,352	126,757	632,903		2,008,370	15,331
330 - INDEPENDENT STUDY 9-12-Differenc	-	(379,443)	(108,742)	(127,583)	(228,389)	365,659	-	-	(478,498) (3,653)
333 - COMMUNITY DAY									
17-18	32	392,302	107,953	229,136	54,203	311,535		1,095,129	34,223
18-19	32	457,230	107,153	232,222	73,720	282,436		1,152,761	36,024
333 - COMMUNITY DAY-Difference	-	64,928	(800)	3,087	19,517	(29,099)	-	-	57,632 1,801
352 - RUDSDALE CONTINUATION									
17-18	278	714,446	87,423	343,706	271,230	575,775		1,992,580	7,168
18-19	153	763,314	39,381	339,041	254,618	443,202		1,839,556	12,023
352 - RUDSDALE CONTINUATION-Differen	(125)	48,869	(48,042)	(4,665)	(16,612)	(132,573)	-	-	(153,024) 4,856
354 - RUDSDALE NEWCOMER									
17-18	39	380,425	23,950	150,939	147,744	33,587		736,645	18,888
18-19	150	518,588	26,550	233,470	100,500	111,104		990,213	6,601
354 - RUDSDALE NEWCOMER-Difference	111	138,163	2,600	82,531	(47,244)	77,517	-	-	253,568 (12,287)

2017-18 BUDGET



Central Office (Unrestricted, preliminary)

TOTAL WITH TRANSPORTATION	\$ 70,333,262	\$ 80,837,537	\$ 10,504,274	
SITE	17-18	18-19	DIFFERENCE	EXPLANATION
901 - CHIEF OF STAFF	293,858	299,226	5,369	
902 - Accounts Payable	812,538	720,073	(92,466)	
903 - Office of Chief Academic offic	567,669	964,533	396,864	Movemnt of program \$ from 998
905 - Chief Business Officer	536,462	541,714	5,252	
906 - Ombudsman	269,540		(269,540)	Re Org: FTE Moved to 909
907 - Student Assignment	1,719,653	1,731,453	11,800	
909 - ACADEMIC INNOVATION	2,362,751	6,356,561	3,993,810	Music & Libraries moved from 998-Schl Supp
910 - EARLY CHILDHOOD DEVELOPMENT	367,145	384,304	17,159	
912 - LINKED LEARNING	682,363	1,368,295	685,932	Movement of FTE from 928
913 - Chief of Operations	1,475,285		(1,475,285)	Re Org: DEPARTMENT ELIMINATION
915 - EDUCATOR EFFECTIVE	739,235		(739,235)	Re Org: DEPARTMENT ELIMINATION
918 - Facilities Planning	136,839	63,607	(73,231)	FTE moved to Fund 21
921 - Office of Post Secondary Readiness	539,210		(539,210)	Re Org: DEPARTMENT ELIMINATION
922 - Comm. Schools & Student Services	4,267,877	6,332,391	2,064,514	4 FTE moved from 906 & 956: reorg program
923 - ELEMENTARY NETWORK 4	280,470	369,576	89,106	Offset from funding at sites removed
924 - ISS NETWORK	768,726		(768,726)	Re Org: DEPARTMENT ELIMINATION
928 - OPSR Counseling	631,506		(631,506)	Re Org: DEPARTMENT ELIMINATION
929 - OFFICE OF EQUITY	1,294,559	1,845,123	550,563	5 FTE moved from 922
933 - Oakland Athletic League (OAL)	1,644,817	1,904,962	260,145	
936 - Accounting	1,640,968	1,488,210	(152,758)	Loss of 2 FTE at Mid-Year
937 - Summer Programs	2,146,868	928,574	(1,218,294)	Balance picked up in Title II/Restricted
940 - Board of Education	827,857	810,306	(17,551)	
941 - Office of the Superintendent	858,246	1,086,512	228,266	One FTE created
944 - Human Resources Services, Support	3,634,540	6,202,826	2,568,286	Offset from funding at sites removed
945 - Office of State Trustee	99,000	107,880	8,880	Increase in contract
946 - Legal Counsel	1,772,407	1,830,973	58,566	
947 - Charter Schools Office (Admin)	813,288	886,852	73,564	
948 - Research Assessment & Data	2,233,618	2,447,239	213,620	Movement of 3 FTE from
949 - Office of the Internal Auditor	40,000		(40,000)	Re Org: DEPARTMENT ELIMINATION

2017-18 BUDGET



Central Office (Unrestricted, preliminary)

SITE	17-18	18-19	DIFFERENCE	EXPLANATION
950 - State and Federal Programs	60,346	354,843	294,498	Movement of 1 FTE from site 941
951 - Budget	1,838,456	2,487,162	648,706	Offset from funding at sites removed
954 - ENG LANG LRNR/MULTILINGUAL ACH	909,490	764,434	(145,056)	
956 - Continuous School Improvement	1,260,044		(1,260,044)	Re Org: DEPARTMENT ELIMINATION
958 - Communications	1,865,277	2,059,704	194,427	
962 - Pre-K-5 Network 2	274,825	330,930	56,105	
963 - Pre-K-5 Network 3	275,770	323,048	47,278	
964 - HIGH SCHOOL NETWORK	1,141,883	2,123,640	981,756	Movement of FTE from 998
965 - Middle School Network	304,956	289,376	(15,580)	
968 - Health Services (Nurses)	3,301,262	3,407,650	106,389	
975 - Special Education	102,044		(102,044)	Moved to Special Education Program
979 - Printing and Mail Services	355,792	355,792	(0)	
980 - CHIEF FINANCIAL OFFICER	381,692	544,364	162,672	Movement of FTE from 913
983 - Payroll	962,512	1,207,027	244,516	2 FTE added
986 - Technology Services	4,790,434	5,462,140	671,705	Offset from funding at sites removed
988 - Buildings & Grounds	1,079,226	1,111,879	32,654	
989 - Custodial Services	1,266,804	1,319,243	52,439	
990 - Procurement & Distribution	660,014	511,769	(148,245)	
992 - WAREHOUSE DISTRIBUTION	1,001,333	939,242	(62,091)	
994 - OUSD Police Department	2,631,235	2,799,067	167,832	
995 - Transportation	12,412,575	15,775,036	3,362,461	Increase in Buses contracts

2017-18 BUDGET



Central Office (Restricted, preliminary)

	120,092,189	95,958,442	(24,133,747)	
SITE	17-18	18-19	DIFFERENCE	EXPLANATION
901 - CHIEF OF STAFF	415,000	350,409	(64,591)	Due to loss of revenue
903 - Office of Chief Academic offic	590,813	107,960	(482,853)	Due to loss of revenue
907 - Student Assignment	67,571	46,234	(21,337)	Due to loss of revenue
909 - ACADEMIC INNOVATION	6,041,008	5,997,494	(43,514)	Due to loss of revenue
910 - EARLY CHILDHOOD DEVELOPMENT	499,746	320,275	(179,471)	Due to loss of revenue
912 - LINKED LEARNING	10,574,689	2,986,348	(7,588,341)	Due to loss of revenue
913 - Chief of Operations	41,850		(41,850)	Due to loss of revenue
915 - EDUCATOR EFFECTIVE	1,835,562		(1,835,562)	Re Org: DEPARTMENT ELIMINATION
918 - Facilities Planning	6,815,082		(6,815,082)	Re Org: DEPARTMENT ELIMINATION
921 - Office of Post Secondary Readiness	650,578		(650,578)	Due to loss of revenue
922 - Comm. Schools & Student Services	16,367,189	10,788,319	(5,578,870)	Due to loss of revenue
923 - ELEMENTARY NETWORK 4	956,460	980,079	23,619	
924 - ISS NETWORK	250,500		(250,500)	Re Org: DEPARTMENT ELIMINATION
928 - OPSR Counseling	970,991		(970,991)	Re Org: DEPARTMENT ELIMINATION
929 - OFFICE OF EQUITY	886,990	809,082	(77,908)	Due to loss of revenue
932 - Jr Reserve Off Training Corp	125,460		(125,460)	Moved to Skyline
933 - Oakland Athletic League (OAL)	95,988		(95,988)	Due to loss of revenue
936 - Accounting	58,894	58,840	(54)	Due to loss of revenue
937 - Summer Programs	366,126	1,193,770	827,644	increased to cover UR decrease
941 - Office of the Superintendent	764,815	113,159	(651,656)	Due to loss of revenue
944 - Human Resources Services, Support	1,127,174	160,000	(967,174)	Due to loss of revenue
948 - Research Assessment & Data	255,817		(255,817)	Due to loss of revenue
950 - State and Federal Programs	1,383,643	1,674,571	290,928	Due to loss of revenue

2017-18 BUDGET



Central Office (Restricted, preliminary)

SITE	17-18	18-19	DIFFERENCE	EXPLANATION
954 - ENG LANG LRNR/MULTILINGUAL ACH	3,557,503	3,288,343	(269,160)	Due to loss of revenue
956 - Continuous School Improvement	86,084		(86,084)	Re Org: DEPARTMENT ELIMINATION
958 - Communications	491,014	133,000	(358,014)	Due to loss of revenue
959 - Indian Education	40,422		(40,422)	Due to loss of revenue
961 - PRE K-5 NETWORK 1	7,096		(7,096)	Due to loss of revenue
962 - Pre-K-5 Network 2		138,370	138,370	Realignment of Fed funds
963 - Pre-K-5 Network 3		135,134	135,134	Realignment of Fed funds
964 - HIGH SCHOOL NETWORK	368,145	639,818	271,673	Realignment of Fed funds
965 - Middle School Network		258,280	258,280	Realignment of Fed funds
968 - Health Services (Nurses)	375,312	364,027	(11,285)	Due to loss of revenue
978 - Private Schools Office (Admin)	-	404,178	404,178	Due to loss of revenue
987 - Risk Management	1,869		(1,869)	Due to loss of revenue
988 - Buildings & Grounds	13,091,224	13,048,405	(42,819)	Due to loss of revenue
989 - Custodial Services	231,343	60,000	(171,343)	Due to loss of revenue
990 - Procurement & Distribution	51,177	51,175	(2)	Due to loss of revenue
992 - WAREHOUSE DISTRIBUTION	4,526		(4,526)	Due to loss of revenue
994 - OUSD Police Department	242,097	20,000	(222,097)	Due to loss of revenue