

Board Office Use: Legislative File Info.	
File ID Number	16-0495
Introduction Date	3-9-16
Enactment Number	16-0345
Enactment Date	03



Memo

To Board of Education

From Antwan Wilson, Superintendent & Board Secretary
 Vernon Hal, Senior Business Officer
 Ruth Alahyoian, Chief Finance Officer

Board Meeting Date March 9, 2016

Subject Resolution No. 1516-0172 Authorizing Budgetary Increases/Decreases and Transfers, FY 2015-2016

Action Requested Approval by the Board of Education of Resolution No. 1516-0172 - Authorizing budgetary increases/decreases and transfers reflecting changes through January 31, 2016 from designated and/or unappropriated fund balances to enumerated revenue and expenditure classifications or between expenditure classifications as stated herein.

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

Discussion The Superintendent of Schools, upon recommendation of the Senior Business Officer, recommends that fund transfers as enumerated in the attached Resolution No. 1516-0172 be made per. the requests from sites and departments of the Oakland Unified School District.

Recommendation Approval by the Board of Education of Resolution No. 1516-0172 - Authorizing budgetary increases/decreases and transfers reflecting changes through January 31, 2016 form designated and/or uappropriated fund balances to enumerated revenue and expenditure classifications or between expenditure classifications as stated herein.

Attachments Resolution No. 1516-0172 Authorizing Budgetary Increases/Decreases and Transfers, FY 2015-16

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

Resolution No. 1516-0172

Authorizing Budgetary Increases/Decreases and Transfers As of January 31, 2016

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

WHEREAS, The Superintendent of Schools, upon recommendation of the Senior Business Officer, recommends that fund transfers as enumerated in the attached Resolution No. 1516-0172 be made per. the requests from sites and departments of the Oakland Unified School District.

NOW, THEREFORE BE IT RESOLVED AND ORDERED that the Board of Education of the Oakland Unified School District, upon recommendation of the Superintendent of schools, hereby approve the following 2015-16 Fiscal Year Budget Increases/Decreases and Transfers reflecting changes through January 31, 2016 as stated herein:

Fund 01 - General Fund Unrestricted				
OBJECT CODE	DESCRIPTION	2nd INTERIM BUDGET 1/31/2016	1st INTERIM BUDGET 10/31/2015	TRANSFERS & REVISIONS
REVENUE				
8010-8099	LCFF Sources	\$335,448,822	\$334,229,230	\$1,219,592
8100-8299	Federal Revenue	\$71,668	\$71,668	\$0
8300-8599	State Revenue	\$26,235,031	\$26,235,031	\$0
8600-8799	Local Revenue	\$29,520,144	\$29,383,501	\$136,643
8910-8929	Transfers In	\$2,297,370	\$2,114,947	\$182,423
8930-8979	Other Sources	\$0	\$0	\$0
8980-8999	Contributions	(\$62,173,708)	(\$62,173,708)	\$0
	Revenue Total	\$331,399,327	\$329,860,669	\$1,538,658
EXPENDITURE				
1000	Certificated Salaries	\$145,545,048	\$145,883,124	(\$338,076)
2000	Classified Salaries	\$53,497,345	\$52,910,470	\$586,875
3000	Benefits	\$74,960,345	\$75,017,799	(\$57,454)
4000	Books & Supplies	\$14,772,496	\$16,954,126	(\$2,181,630)
5000	Services & Other Operating Costs	\$38,982,293	\$36,283,874	\$2,698,419
6000	Capital Outlay	\$1,394,005	\$1,304,144	\$89,860
7100-7299;				
7400-7499	Other Outgo	\$6,687,808	\$6,687,808	\$0
7300-7399	Indirect/Direct Support Costs	(\$5,206,697)	(\$5,375,240)	\$168,543
7610-7699	Transfers Out	\$1,018,037	\$1,018,037	\$0
	Expenditure Total	\$331,650,679	\$330,684,142	\$966,537

Fund 01 - General Fund Restricted

OBJECT CODE	DESCRIPTION	2nd INTERIM BUDGET 1/31/2016	1st INTERIM BUDGET 10/31/2015	TRANSFERS & REVISIONS
REVENUE				
8010-8099	LCFF Sources	\$1,922,840	\$1,922,840	\$0
8100-8299	Federal Revenue	\$49,870,431	\$49,743,508	\$126,923
8300-8599	State Revenue	\$44,092,341	\$40,285,886	\$3,806,455
8600-8799	Local Revenue	\$26,250,061	\$24,736,037	\$1,514,024
8910-8929	Transfers In	\$0	\$0	\$0
8930-8979	Other Sources	\$0	\$0	\$0
8980-8999	Contributions	\$62,173,708	\$62,173,708	\$0
	Revenue Total	<u>\$184,309,381</u>	<u>\$178,861,979</u>	<u>\$5,447,401</u>
EXPENDITURE				
1000	Certificated Salaries	\$47,523,525	\$46,902,079	\$621,446
2000	Classified Salaries	\$28,690,210	\$28,248,396	\$441,814
3000	Benefits	\$33,266,044	\$33,170,586	\$95,458
4000	Books & Supplies	\$24,219,776	\$24,513,837	(\$294,061)
5000	Services & Other Operating Costs	\$45,191,928	\$42,625,775	\$2,566,153
6000	Capital Outlay	\$58,573	\$50,000	\$8,573
7100-7299; 7400-7499	Other Outgo	\$3,828,319	\$3,828,319	\$0
7300-7399	Indirect/Direct Support Costs	\$3,535,303	\$3,703,495	(\$168,192)
7610-7699	Transfers Out	\$0	\$0	\$0
	Expenditure Total	<u>\$186,313,678</u>	<u>\$183,042,487</u>	<u>\$3,271,191</u>

Fund 11 - Adult Education

OBJECT CODE	DESCRIPTION	2nd INTERIM BUDGET 1/31/2016	1st INTERIM BUDGET 10/31/2015	TRANSFERS & REVISIONS
REVENUE				
8010-8099	LCFF Sources	\$67,416	\$67,416	\$0
8100-8299	Federal Revenue	\$222,309	\$141,403	\$80,906
8300-8599	State Revenue	\$1,469,967	\$1,432,584	\$37,383
8600-8799	Local Revenue	\$96,187	\$49,476	\$46,711
8910-8929	Transfers In	\$0	\$0	\$0
8930-8979	Other Sources	\$0	\$0	\$0
8980-8999	Contributions	\$0	\$0	\$0
	Revenue Total	\$1,855,879	\$1,690,879	\$165,000
EXPENDITURE				
1000	Certificated Salaries	\$885,614	\$640,646	\$244,969
2000	Classified Salaries	\$232,818	\$125,418	\$107,400
3000	Benefits	\$321,182	\$323,764	(\$2,582)
4000	Books & Supplies	\$862,259	\$1,142,979	(\$280,720)
5000	Services & Other Operating Costs	\$63,746	(\$33,001)	\$96,747
6000	Capital Outlay		\$0	\$0
7100-7299;				
7400-7499	Other Outgo	\$0	\$0	\$0
7300-7399	Indirect/Direct Support Costs	\$76,615	\$76,615	\$0
7610-7699	Transfers Out	\$0	\$0	\$0
	Expenditure Total	\$2,442,234	\$2,276,420	\$165,814

Fund 12 - Child Development

OBJECT CODE	DESCRIPTION	2nd INTERIM BUDGET 1/31/2016	1st INTERIM BUDGET 10/31/2015	TRANSFERS & REVISIONS
REVENUE				
8010-8099	LCFF Sources		\$0	\$0
8100-8299	Federal Revenue	\$2,895,386	\$2,895,386	\$0
8300-8599	State Revenue	\$9,760,110	\$9,760,110	\$0
8600-8799	Local Revenue	\$475,042	\$381,126	\$93,917
8910-8929	Transfers In	\$131,830	\$131,830	\$0
8930-8979	Other Sources	\$0	\$0	\$0
8980-8999	Contributions	\$0	\$0	\$0
	Revenue Total	<u>\$13,262,368</u>	<u>\$13,168,452</u>	<u>\$93,917</u>
EXPENDITURE				
1000	Certificated Salaries	\$3,562,799	\$3,293,471	\$269,328
2000	Classified Salaries	\$3,059,511	\$3,045,672	\$13,839
3000	Benefits	\$3,470,828	\$3,367,330	\$103,498
4000	Books & Supplies	\$537,441	\$1,385,484	(\$848,043)
5000	Services & Other Operating Costs	\$1,929,712	\$1,251,641	\$678,071
6000	Capital Outlay	\$0	\$0	\$0
7100-7299;				
7400-7499	Other Outgo	\$0	\$0	\$0
7300-7399	Indirect/Direct Support Costs	\$655,215	\$655,215	\$0
7610-7699	Transfers Out	\$57,224	\$57,224	\$0
	Expenditure Total	<u>\$13,272,730</u>	<u>\$13,056,037</u>	<u>\$216,693</u>

Fund 13 - Cafeteria Special Revenue

OBJECT CODE	DESCRIPTION	2nd INTERIM BUDGET 1/31/2016	1st INTERIM BUDGET 10/31/2015	TRANSFERS & REVISIONS
REVENUE				
8010-8099	LCFF Sources	\$0	\$0	\$0
8100-8299	Federal Revenue	\$16,920,188	\$16,682,440	\$237,748
8300-8599	State Revenue	\$958,416	\$1,016,189	(\$57,773)
8600-8799	Local Revenue	\$838,784	\$604,763	\$234,021
8910-8929	Transfers In	\$886,207	\$886,207	\$0
8930-8979	Other Sources	\$0	\$0	\$0
8980-8999	Contributions	\$0	\$0	\$0
	Revenue Total	<u>\$19,603,595</u>	<u>\$19,189,599</u>	<u>\$413,996</u>
EXPENDITURE				
1000	Certificated Salaries	\$0	\$0	\$0
2000	Classified Salaries	\$5,723,325	\$5,245,789	\$477,536
3000	Benefits	\$3,038,578	\$3,576,005	(\$537,428)
4000	Books & Supplies	\$9,302,226	\$8,939,227	\$362,999
5000	Services & Other Operating Costs	\$320,927	\$266,654	\$54,274
6000	Capital Outlay	\$75,965	\$19,000	\$56,965
7100-7299;				
7400-7499	Other Outgo	\$0	\$0	\$0
7300-7399	Indirect/Direct Support Costs	\$939,565	\$939,916	(\$351)
7610-7699	Transfers Out	\$206,843	\$206,843	\$0
	Expenditure Total	<u>\$19,607,429</u>	<u>\$19,193,433</u>	<u>\$413,996</u>

Fund 14 - Deferred Maintenance

OBJECT CODE	DESCRIPTION	2nd INTERIM BUDGET 1/31/2016	1st INTERIM BUDGET 10/31/2015	TRANSFERS & REVISIONS
REVENUE				
8010-8099	LCFF Sources	\$0	\$0	\$0
8100-8299	Federal Revenue	\$0	\$0	\$0
8300-8599	State Revenue	\$0	\$0	\$0
8600-8799	Local Revenue	\$2,094	\$548	\$1,546
8910-8929	Transfers In	\$0	\$0	\$0
8930-8979	Other Sources	\$0	\$0	\$0
8980-8999	Contributions	\$0	\$0	\$0
	Revenue Total	<u>\$2,094</u>	<u>\$548</u>	<u>\$1,546</u>
EXPENDITURE				
1000	Certificated Salaries	\$0	\$0	\$0
2000	Classified Salaries	\$0	\$0	\$0
3000	Benefits	\$0	\$0	\$0
4000	Books & Supplies	\$0	\$0	\$0
5000	Services & Other Operating Costs	\$0	\$0	\$0
6000	Capital Outlay	\$1,192,585	\$1,094,000	\$98,585
7100-7299;				
7400-7499	Other Outgo	\$0	\$0	\$0
7300-7399	Indirect/Direct Support Costs	\$0	\$0	\$0
7610-7699	Transfers Out	\$0	\$0	\$0
	Expenditure Total	<u>\$1,192,585</u>	<u>\$1,094,000</u>	<u>\$98,585</u>

Fund 21 - Building Fund

OBJECT CODE	DESCRIPTION	2nd INTERIM BUDGET 1/31/2016	1st INTERIM BUDGET 10/31/2015	TRANSFERS & REVISIONS
REVENUE				
8010-8099	LCFF Sources	\$0	\$0	\$0
8100-8299	Federal Revenue	\$0	\$0	\$0
8300-8599	State Revenue	\$0	\$0	\$0
8600-8799	Local Revenue	\$316,502	\$109,801	\$206,701
8910-8929	Transfers In	\$0	\$0	\$0
8930-8979	Other Financing Sources	\$179,970,693	\$179,970,693	\$0
8980-8999	Contributions	\$0	\$0	\$0
	Revenue Total	<u>\$180,287,195</u>	<u>\$180,080,494</u>	\$206,701
EXPENDITURE				
1000	Certificated Salaries	\$0	\$0	\$0
2000	Classified Salaries	\$1,542,424	\$1,542,424	\$0
3000	Benefits	\$772,535	\$772,535	\$0
4000	Books & Supplies	\$119,038	\$71,836	\$47,202
5000	Services & Other Operating Costs	\$15,523,371	\$16,352,205	(\$828,834)
6000	Capital Outlay	\$79,476,354	\$37,168,335	\$42,308,019
7100-7299;				
7400-7499	Other Outgo	\$0	\$0	\$0
7300-7399	Indirect/Direct Support Costs	\$0	\$0	\$0
7610-7699	Transfers Out	\$0	\$0	\$0
	Expenditure Total	<u>\$97,433,721</u>	<u>\$55,907,334</u>	\$41,526,387

Fund 25 - Capital Facilities

OBJECT CODE	DESCRIPTION	2nd INTERIM BUDGET 1/31/2016	1st INTERIM BUDGET 10/31/2015	TRANSFERS & REVISIONS
REVENUE				
8010-8099	LCFF Sources	\$0	\$0	\$0
8100-8299	Federal Revenue	\$0	\$0	\$0
8300-8599	State Revenue	\$0	\$0	\$0
8600-8799	Local Revenue	\$1,411,614	\$1,409,000	\$2,614
8910-8929	Transfers In	\$0	\$0	\$0
8930-8979	Other Financing Sources	\$0	\$0	\$0
8980-8999	Contributions	\$0	\$0	\$0
	Revenue Total	<u>\$1,411,614</u>	<u>\$1,409,000</u>	<u>\$2,614</u>
EXPENDITURE				
1000	Certificated Salaries	\$0	\$0	\$0
2000	Classified Salaries	\$0	\$0	\$0
3000	Benefits	\$0	\$0	\$0
4000	Books & Supplies	\$0	\$0	\$0
5000	Services & Other Operating Costs	\$147,000	\$200,000	(\$53,000)
6000	Capital Outlay	\$653,700	\$600,700	\$53,000
7100-7299;				
7400-7499	Other Outgo	\$0	\$0	\$0
7300-7399	Indirect/Direct Support Costs	\$0	\$0	\$0
7610-7699	Transfers Out	\$0	\$0	\$0
	Expenditure Total	<u>\$800,700</u>	<u>\$800,700</u>	<u>\$0</u>

Fund 35 - County School Facilities

OBJECT CODE	DESCRIPTION	2nd INTERIM BUDGET 1/31/2016	1st INTERIM BUDGET 10/31/2015	TRANSFERS & REVISIONS
REVENUE				
8010-8099	LCFF Sources	\$0	\$0	\$0
8100-8299	Federal Revenue	\$0	\$0	\$0
8300-8599	State Revenue	\$2,628,250	\$0	\$2,628,250
8600-8799	Local Revenue	\$23,654	\$3,956	\$19,698
8910-8929	Transfers In	\$0	\$0	\$0
8930-8979	Other Financing Sources	\$0	\$0	\$0
8980-8999	Contributions	\$0	\$0	\$0
	Revenue Total	<u>\$2,651,904</u>	<u>\$3,956</u>	<u>\$2,647,948</u>
EXPENDITURE				
1000	Certificated Salaries	\$0	\$0	\$0
2000	Classified Salaries	\$1,060	\$1,060	\$0
3000	Benefits	\$190	\$190	\$0
4000	Books & Supplies	\$0	\$0	\$0
5000	Services & Other Operating Costs	\$3,267,485	\$3,267,485	\$0
6000	Capital Outlay	\$1,692,052	\$1,692,052	\$0
7100-7299;				
7400-7499	Other Outgo	\$0	\$0	\$0
7300-7399	Indirect/Direct Support Costs	\$0	\$0	\$0
7610-7699	Transfers Out	\$0	\$0	\$0
	Expenditure Total	<u>\$4,960,788</u>	<u>\$4,960,788</u>	<u>\$0</u>

Fund 40 - Special Reserve for Capital Outlay Projects

OBJECT CODE	DESCRIPTION	2nd INTERIM BUDGET 1/31/2016	1st INTERIM BUDGET 10/31/2015	TRANSFERS & REVISIONS
REVENUE				
8010-8099	LCFF Sources	\$0	\$0	\$0
8100-8299	Federal Revenue	\$0	\$0	\$0
8300-8599	State Revenue	\$0	\$0	\$0
8600-8799	Local Revenue	\$2,265	\$137,054	(\$134,790)
8910-8929	Transfers In	\$0	\$0	\$0
8930-8979	Other Financing Sources	\$0	\$0	\$0
8980-8999	Contributions	\$0	\$0	\$0
	Revenue Total	\$2,265	\$137,054	(\$134,790)
EXPENDITURE				
1000	Certificated Salaries	\$0	\$0	\$0
2000	Classified Salaries	\$0	\$0	\$0
3000	Benefits	\$0	\$0	\$0
4000	Books & Supplies	\$0	\$0	\$0
5000	Services & Other Operating Costs	\$0	\$0	\$0
6000	Capital Outlay	\$14,252	\$14,252	\$0
7100-7299;				
7400-7499	Other Outgo	\$0	\$0	\$0
7300-7399	Indirect/Direct Support Costs	\$0	\$0	\$0
7610-7699	Transfers Out	\$182,423	\$0	\$182,423
	Expenditure Total	\$196,675	\$14,252	\$182,423

Fund 51 - Bond Interest & Redemption Fund

OBJECT CODE	DESCRIPTION	2nd INTERIM BUDGET 1/31/2016	1st INTERIM BUDGET 10/31/2015	TRANSFERS & REVISIONS
REVENUE				
8010-8099	LCFF Sources	\$0	\$0	\$0
8100-8299	Federal Revenue	\$3,515,994	\$4,603,116	(\$1,087,122)
8300-8599	State Revenue	\$659,000	\$675,000	(\$16,000)
8600-8799	Local Revenue	\$72,372,518	\$78,919,067	(\$6,546,549)
8910-8929	Transfers In	\$0	\$0	\$0
8930-8979	Other Financing Sources	\$206,664,998	\$206,664,998	(\$0)
8980-8999	Contributions	\$0	\$0	\$0
	Revenue Total	<u>\$283,212,509</u>	<u>\$290,862,181</u>	(\$7,649,672)
EXPENDITURE				
1000	Certificated Salaries	\$0	\$0	\$0
2000	Classified Salaries	\$0	\$0	\$0
3000	Benefits	\$0	\$0	\$0
4000	Books & Supplies	\$0	\$0	\$0
5000	Services & Other Operating Costs	\$0	\$0	\$0
6000	Capital Outlay	\$0	\$0	\$0
7100-7299;				
7400-7499	Other Outgo	\$89,629,944	\$80,057,322	\$9,572,622
7300-7399	Indirect/Direct Support Costs	\$0	\$0	\$0
7610-7699	Transfers Out	\$188,080,000	\$188,080,000	\$0
	Expenditure Total	<u>\$277,709,944</u>	<u>\$268,137,322</u>	\$9,572,622

Fund 67 - Self-Insurance

OBJECT CODE	DESCRIPTION	2nd INTERIM BUDGET 1/31/2016	1st INTERIM BUDGET 10/31/2015	TRANSFERS & REVISIONS
REVENUE				
8010-8099	LCFF Sources	\$0	\$0	\$0
8100-8299	Federal Revenue	\$0	\$0	\$0
8300-8599	State Revenue	\$0	\$0	\$0
8600-8799	Local Revenue	\$22,675,784	\$22,675,784	\$0
8910-8929	Transfers In	\$0	\$0	\$0
8930-8979	Other Financing Sources	\$0	\$0	\$0
8980-8999	Contributions	\$0	\$0	\$0
	Revenue Total	<u>\$22,675,784</u>	<u>\$22,675,784</u>	\$0
EXPENDITURE				
1000	Certificated Salaries	\$0	\$0	\$0
2000	Classified Salaries	\$877,190	\$800,190	\$77,000
3000	Benefits	\$323,430	\$323,430	\$0
4000	Books & Supplies	\$198,893	\$200,284	(\$1,391)
5000	Services & Other Operating Costs	\$17,696,107	\$17,694,716	\$1,391
6000	Depreciation	\$0	\$0	\$0
7100-7299;				
7400-7499	Other Outgo	\$0	\$0	\$0
7300-7399	Indirect/Direct Support Costs	\$0	\$0	\$0
7610-7699	Transfers Out	\$1,850,880	\$1,850,880	\$0
	Expenditure Total	<u>\$20,946,500</u>	<u>\$20,869,500</u>	\$77,000

PASSED AND ADOPTED by the Governing Board of the Oakland Unified School District on this 9 day of March 2016, by the following vote:

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

NOES: None

ABSTAINED: None

ABSENT: President James Harris

I hereby certify that the foregoing is a full, true, and correct copy of a Resolution adopted by the Board of Education of the Oakland Unified School district at a publicly noticed Regular Meeting of said Board of held March 9, 2016.



Antwan Wilson
Superintendent and Board Secretary
Oakland Unified School District
Alameda County, California