



**OAKLAND UNIFIED  
SCHOOL DISTRICT**

*Community Schools, Thriving Students*

# 2016-17 Revised Budget

Oakland USD – Board of Education August 10, 2016



Presented by Budget Department

Presented to Board of Education

August 10, 2016

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# 2016-17 Revised Budget Executive Summary

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- Governor Brown signed the State Budget on June 27, 2016.
- The District has 45 days from signing to incorporate changes to the District's budget and share the changes with the public.
- This report package provides the revised budget that incorporates the final changes as adopted by the Governor.
- Changes to the unrestricted General Fund are:
  - Decrease in LCFF Funding – “gap” funding was decreased from **54.84% to 54.18%**.
  - Decrease in one-time State funding from **\$237 per ADA to \$214 per ADA**, a decrease of \$23 per ADA.
  - Increase in lottery funding from **\$140 per ADA to \$144 per ADA**, an increase of \$4 per ADA.
- **Net impact is \$918,500 less in unrestricted resources.**
- Only Fund 1, the General Fund, is affected.

# 2016-17 Revised Budget



## Unrestricted General Fund - Revenues and Expenses

<b>Unrestricted General Fund</b>		<b>2016-17 REVISED BUDGET</b>	<b>2016-17 BUDGET ADOPTION</b>	<b>Diff</b>
<b>Local Control Funding Formula (LCFF) Revenues</b>		\$ 358,536,596	\$ 358,772,847	\$ (236,251)
<b>Prior Year Revenue Adjustment</b>		-	-	-
<b>Other State &amp; Federal Revenue</b>		15,388,362	16,070,645	(682,283)
<b>Local Revenue</b>		29,209,741	29,209,741	-
<b>Transfer-In &amp; Sources</b>		564,067	564,067	-
<b>Total Revenues &amp; Sources</b>	a	<b>403,698,766</b>	<b>404,617,300</b>	<b>(918,534)</b>
<b>Salaries,Supplies,Services &amp; Equipment</b>		334,485,071	335,403,605	(918,534)
<b>Other Outgo (Pass Throughs / Debt Service)</b>		6,242,046	6,242,046	-
<b>Indirect Cost (Expense Offset)</b>		(4,340,769)	(4,340,769)	-
<b>Contributions &amp; Transfers Out</b>		67,183,784	67,183,784	-
<b>Total Expenses &amp; Uses</b>	b	<b>403,570,132</b>	<b>404,488,666</b>	<b>(918,534)</b>
<b>Change in Fund Balance</b>	a-b=c	<b>\$ 128,634</b>	<b>\$ 128,634</b>	<b>\$ 0</b>
<b>Beginning Fund Balance</b>	d	16,262,355	16,262,355	-
Audit Adjustment	e	-	-	-
<b>Adjusted Beginning Balance</b>	d+e=f	<b>\$ 16,262,355</b>	<b>\$ 16,262,355</b>	<b>\$ -</b>
<b>Ending Fund Balance</b>	c+f=g	<b>\$ 16,390,989</b>	<b>\$ 16,390,989</b>	<b>\$ 0</b>
<b>Note - See the assumptions for explanation of differences</b>				

# 2016-17 Revised Budget

## Unrestricted General Fund - Fund Balance Designations



Unrestricted General Fund	2016-17 REVISED BUDGET	2016-17 BUDGET ADOPTION	Diff
<b>Ending Fund Balance</b>	<b>\$ 16,390,989</b>	<b>\$ 16,390,989</b>	<b>\$ 0</b>
<b>Components of the Ending Fund Balance:</b>			
Reserve for Economic Uncertainty	10,393,218	10,393,218	0
<b>Designated for the Following:</b>			
Audit & Audit Findings <b>(ONE-TIME)</b>	5,243,029	5,243,029	0
Early Retirement Pgm Approved 2011-12 <b>(ONE-TIME)</b>	604,742	604,742	-
Revolving Cash <b>(ONE-TIME)</b>	150,000	150,000	-
<b>Total Ending Fund Balance</b>	<b>\$ 16,390,989</b>	<b>\$ 16,390,989</b>	<b>\$ 0</b>
<p>Reserve for Economic Uncertainty is the 2% minimum required for OUSD per State Dept. of Ed, however the Board policy requires 3%. Staff has been directed by the board to lower this reserve to the 2% required by the State and designate the difference to Audit and Audit Findings.</p>			

# 2016-17 Revised Budget



## Unrestricted General Fund Assumptions – page 1 of 2

	2016-17 REVISED BUDGET	2016-17 BUDGET ADOPTION	Diff	
<b>STATE LCFF UNRESTRICTED FUNDING ASSUMPTIONS</b>				<b>Comments</b>
Average Daily Attendance (ADA)	35,910	35,910	-	
LCFF Factor (unduplicated)	78.07%	78.07%	0.00%	
State Funding Rate	<b>54.18%</b>	<b>54.84%</b>	-0.66%	Adopted State Budget reduced "Gap" funding rate.
Cost of Living Adjustment (COLA)	0.000%	0.000%	0.000%	
Supplemental %	20%	20%	0%	
Concentration %	50%	50%	0%	
Total LCFF funding	\$ 358,534,844	\$ 358,771,095	\$ (236,251)	Adopted State Budget reduced "Gap" funding rate.
Misc	\$ 1,752	\$ 1,752	\$ -	
<b>NET UNRESTR LOCAL CONTROL FUNDING FORMULA (LCFF)</b>	<b>\$ 358,536,596</b>	<b>\$ 358,772,847</b>	<b>\$ (236,251)</b>	
<b>OTHER STATE UNRESTRICTED FUNDING ASSUMPTIONS</b>				<b>Comments</b>
Mandated Cost Block Grant	\$ 1,219,584	\$ 1,219,584	\$ -	
Lottery	\$ 5,412,431	\$ 5,268,791	\$ 143,640	Adopted State Budget increased lottery funding by \$4 per ADA.
M.A.A.	\$ 1,000,000	\$ 1,000,000	\$ -	
One-Time Discretionary Funds 16-17	\$ 7,684,679	\$ 8,510,602	\$ (825,923)	Adopted State Budget decreased on-time funding by \$23 per ADA, from \$237 per ADA to \$214 per ADA.
Other Federal	\$ 71,668	\$ 71,668	\$ -	
<b>TOTAL OTHER STATE &amp; OTHER INC</b>	<b>\$ 15,388,362</b>	<b>\$ 16,070,645</b>	<b>\$ (682,283)</b>	
<b>UNRESTRICTED LOCAL FUNDING ASSUMPTIONS</b>				<b>Comments</b>
Parcel Tax	\$ 20,388,810	\$ 20,388,810	\$ -	
RDA for Routine Repair & Maintience Acct (RRMA)	\$ 3,820,514	\$ 3,820,514	\$ -	
Charter Schools	\$ 2,383,742	\$ 2,383,742	\$ -	
Leases & Rentals	\$ 827,519	\$ 827,519	\$ -	
Interagency	\$ 873,938	\$ 873,938	\$ -	
Other Local Revenue	\$ 752,633	\$ 752,633	\$ -	
Interest	\$ 162,585	\$ 162,585	\$ -	
<b>TOTAL LOCAL INCOME</b>	<b>\$ 29,209,741</b>	<b>\$ 29,209,741</b>	<b>\$ -</b>	
<b>UNRESTRICTED TRANSFERS-IN FUNDING ASSUMPTIONS</b>				<b>Comments</b>
Transfer from Self Insurance	\$ 300,000	\$ 300,000	\$ -	
Loan Pmt for Fund 13 (Food Serv)	\$ 206,843	\$ 206,843	\$ -	
Loan Pmt for Fund 12 (CDC)	\$ 57,224	\$ 57,224	\$ -	
<b>TOTAL TRANSFERS-IN</b>	<b>\$ 564,067</b>	<b>\$ 564,067</b>	<b>\$ -</b>	

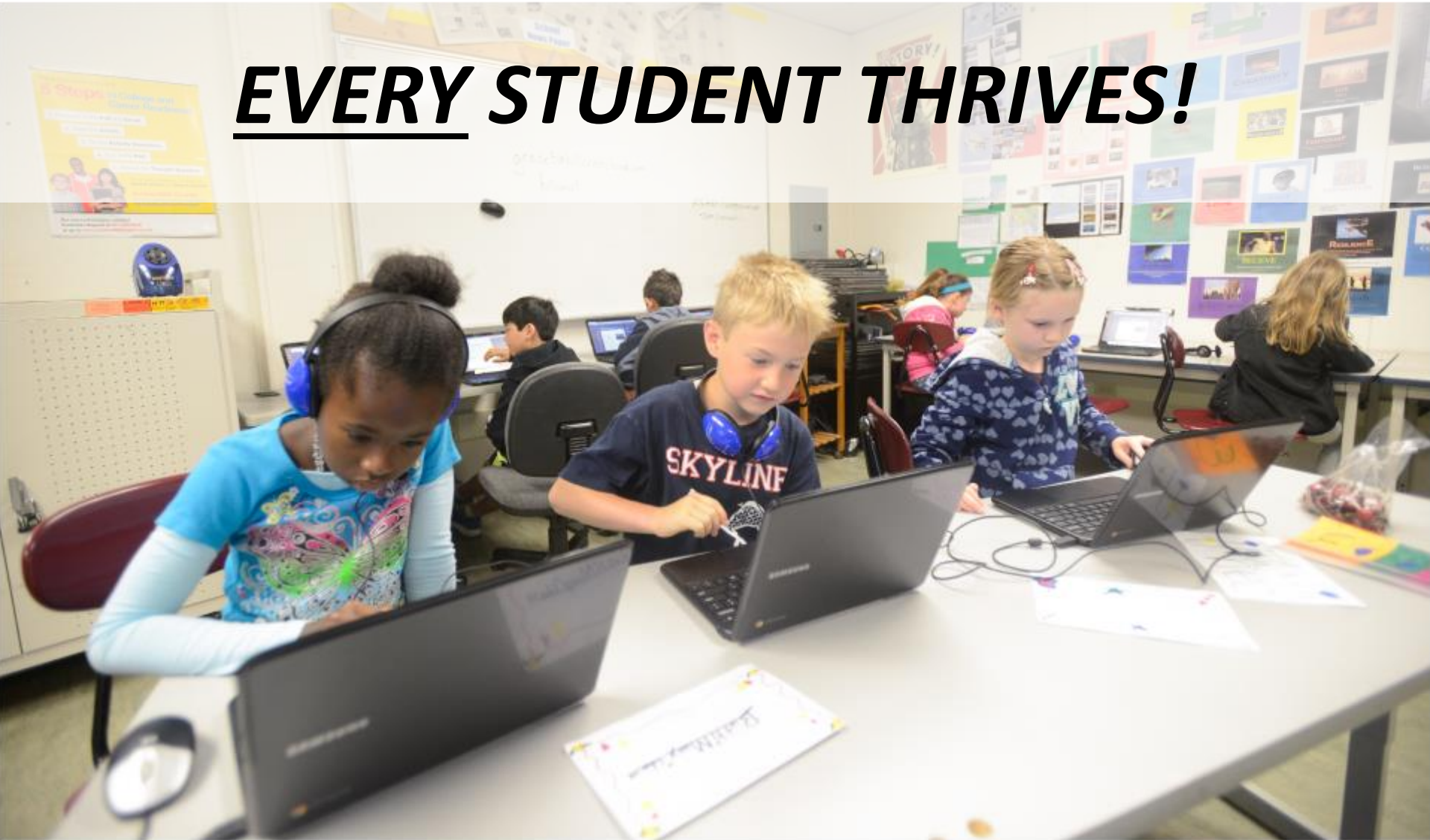
# 2016-17 Revised Budget



## Unrestricted General Fund Assumptions – page 2 of 2

	2016-17 REVISED BUDGET	2016-17 BUDGET ADOPTION	Diff	
<b>UNRESTRICTED EXPENSES</b>				<b>Comments</b>
<b>SCHOOLS</b>				
School Budgets	\$ 252,180,680	\$ 252,180,680	\$ -	
<b>TOTAL SCHOOLS</b>	<b>\$ 252,180,680</b>	<b>\$ 252,180,680</b>	<b>\$ -</b>	
<b>CENTRAL &amp; CENTRAL SCHOOL SUPPORT</b>				
Central Budgets	\$ 71,143,221	\$ 71,143,221	\$ -	
<b>TOTAL CENTRAL</b>	<b>\$ 71,143,221</b>	<b>\$ 71,143,221</b>	<b>\$ -</b>	
<b>DISTRICT-WIDE</b>				
District-Wide Budgets (Sites 998 & 999)	\$ 11,161,171	\$ 12,079,705	\$ (918,534)	Set-asides for salary increases are reduced (\$690,413); other one-time expenditures are reduced (\$228,121).
<b>TOTAL DISTRICT-WIDE</b>	<b>\$ 11,161,171</b>	<b>\$ 12,079,705</b>	<b>\$ (918,534)</b>	
<b>TOTAL EXPENSES</b>	<b>\$ 334,485,071</b>	<b>\$ 335,403,605</b>	<b>\$ (918,534)</b>	
<b>UNRESTRICTED OTHER OUTGO ASSUMPTIONS</b>				<b>Comments</b>
Write-offs & Other	\$ 165,000	\$ 165,000	\$ -	
State Loan Pmts	\$ 5,985,477	\$ 5,985,477	\$ -	
Other "Other Outgo"	\$ 91,569	\$ 91,569	\$ -	
<b>TOTAL OTHER OUTGO</b>	<b>\$ 6,242,046</b>	<b>\$ 6,242,046</b>	<b>\$ -</b>	
<b>UNRESTRICTED INDIRECT COST ASSUMPTIONS</b>				<b>Comments</b>
Interprogram	\$ (2,801,724)	\$ (2,801,724)	\$ -	
Interfund	\$ (1,539,045)	\$ (1,539,045)	\$ -	
<b>TOTAL TRANSFERS-IN</b>	<b>\$ (4,340,769)</b>	<b>\$ (4,340,769)</b>	<b>\$ -</b>	
<b>UNRESTRICTED CONTRIBUTIONS &amp; TRANSFERS OUT</b>				<b>Comments</b>
Special Education Program	\$ 51,917,116	\$ 51,917,116	\$ -	
RRMA (Build & Grounds)	\$ 13,548,405	\$ 13,548,405	\$ -	
ROTC	\$ 98,773	\$ 98,773	\$ -	
Transfer to Early Childhood	\$ 894,490	\$ 894,490	\$ -	
Transfer to Nutritional Services	\$ 725,000	\$ 725,000	\$ -	
<b>TOTAL CONTRIBUTIONS &amp; TRANSFERS OUT</b>	<b>\$ 67,183,784</b>	<b>\$ 67,183,784</b>	<b>\$ -</b>	

# EVERY STUDENT THRIVES!



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