#### OFFICE OF THE BOARD OF EDUCATION

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August 9, 2018

Honorable L. Karen Monroe Superintendent of Schools, Alameda County Alameda County Office of Education 313 W. Winton Avenue Hayward, CA 94544-1136

Dear Superintendent Monroe:

RE: ACOE Preliminary Review of OUSD Adopted Budget - Letter of July 10, 2018

The Board of Education of the Oakland Unified School District at its Regular Meeting of August 8, 2018, in response to your July 10, 2018 letter regarding District's 2018-2019 Budget, readopted the District's 2018-19 Budget, revising the Multi-Year Projections for Fiscal Years 2019-20 and 2020-2021.

### General Expenditure Reduction (Unrestricted)

The readopted District Budget for 2018-2019, approved by the Board, to meet implementation of the LCAP Spending Plan, now shows that the Budget's \$30.0 Million expenditure reduction, previously approved MYP-Unrestricted for 2019-20, is now spread across the expense object codes 1000s-5000s, as shown in attached Exhibit "A". An estimated total reduction of 337 FTEs is projected in 2019-20. All other aspects of the 2018-2019 Budget adoption are unchanged.

The Board, upon recommendation of the Superintendent and the Chief Business Officer of the District, is expected to consider and likely adopt a more detailed expenditure plan in the First Interim based upon the 2017-2018 Closing of the District's Books.

Honorable L. Karen Monroe. Superintendent

Re: ACOE Preliminary Review of OUSD Adopted Budget - Letter

of July 10, 2018 August 9, 2018 Page 2 of 2

### Fiscal Solvency Resolution - August 8, 2018

The Board also at last Night's meeting reaffirmed its commitment to Fiscal Solvency by adopting Resolution No. 1819-0041 – Confirming Oakland Unified School District's Commitment to Fiscal Solvency, a copy of which is also attached as Exhibit "B", to this letter.

The Board is concurrently committed to providing outstanding educational opportunities for the District's pupils and maintaining fiscal solvency. The Board, likewise, is equally committed to working collaboratively with your office to insure the District's long-term fiscal health.

If the Board may further respond on its readopted 2018-2019 Budget or other issues, please feel free to contact me directly at (cell).

Sincerely.

Sime Eng

Aimee Eng President

AE:er

Attachments: Exhibits A & B

Cc: Members, Board of Education

Kyla Johnson Trammel, Superintendent of Schools, OUSD

Marcus Battle, Chief Business Officer, OUSD

Ofelia Roxas, Chief Financial Officer, OUSD

Marion McWilliams, General Counsel, OUSD

Chris Learned, State Trustee, Oakland Unified School District

Ingrid L. Roberson, Chief of Learning & Accountability, ACOE

Spencer Mead, Interim Associate Superintendent Business Services, ACOE

### EXHIBIT A"

File ID Number: 18-1724
Introduction Date: 8-8-/8
Enactment Number: 18-1267
Enactment Date: 8-8-18 0

Community Schools, Thriving Students

### Exhibit "A"

MYP Recommended Expenditure Reduction

		201	8-2019 Adopted		2019-2020	2019-20 Projected	20	019-2020 Revised	202	0-2021 Revised	
	<b>Object Codes</b>		Budget	P	revious MYP	Reduction		MYP		MYP	
CERTIFICATED	1000-1999	\$	145,139,650	\$	146,492,219	(\$12,661,932)	\$	133,830,287	\$	136,239,232	(1)
CLASSIFIED	2000-2999	\$	57,905,137	\$	59,239,851	(\$5,051,624)	\$	54,188,227	\$	55,542,932	(2)
BENEFITS	3000-3999	\$	94,878,983	\$	105,741,835	(\$8,674,419)	\$	97,067,416	\$	106,940,560	(1a
Sub total		\$	297,923,769		311,473,904	(26,387,974)		285,085,930	\$	298,722,724	
Books & Supplies	4000-4999	\$	9,456,785	\$	(20,886,469)	\$29,862,190	\$	8,975,721	\$	8,975,721	(3)
Contracts and Services	5000-5999	\$	39,823,821	\$	41,034,465	(\$3,474,216)	\$	37,560,249	\$	38,702,081	(4)
Capital Outlays	6000-6999	\$	47,950	\$	47,950		\$	47,950	\$	47,950	
Other Outgoing	7000-7499	\$	3,270,979	\$	3,270,979		\$	3,270,979	\$	3,270,979	
Other Financing Uses	7600-7699	\$	1,790,000	\$	1,790,000	\$0	\$	1,790,000	\$	1,790,000	_
TOTAL		\$	352,313,303	\$	336,730,829	\$ (0)	\$	336,730,829	\$	351,509,455	

	Projected FTE								
	2018-2019	2019-2020	Reduction	2019-2020	2020-2021				
CERTIFICATED	2677.0	2677.0	(233)	2444.0	2444.0 (1)				
CLASSIFIED	1187.0	1187.0	(104)	1083.0	1083.0 (2)				
FTE Total	3864.0	3864.0	(337)	3527.0	3527.0				

Allocation reductions are pro-rated based on the amount of funding allocated to the object categories.

- (1) Certificated Salarles represent 41.8% of the total budget: \$12,661,932
- (2) Classified Salaries represent 16.7% of the total budget: \$5,051,624 The average salary was calculated based on the number of FTE's represented divided by the total funding allocation. The average salary was then used to calculate the required FTE reductions.
- (1a/2A) Benefits represent the ALL FTE's (3,364) funded in Fund 01 Unrestricted General Purpose
  - (3) Reductions in 2019-2020 for represent the removal
  - (4) Reductions in 2019-2020 for 3.4 represent the one-time items funded in 2018-19
    - 1.5M Legal Litigation Settlement
    - 500K One Time Escape Phase II
    - 100K Blue Print Cohort I
    - 850K One time Fiscal Vitality Support

# Form MYP Multi-Year Projections

Description	Object Codes	2018-19 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
Enter projections for subsequent years 1 and 2 in Columns C	and E;					
current year - Column A - is extracted)  A. REVENUES AND OTHER FINANCING SOURCES						
LCFF/Revenue Limit Sources	8010-8099	383,400,666.00	1.51%	389.191,003.00	1.56%	395,278,878.00
2. Federal Revenues	8100-8299	5,500.00	0.00%	5,500.00	0.00%	5.500.00
3. Other State Revenues	8300-8599	20,107,523.35	-59.51%	8,142,355.00	2.80%	8,370,341.00
4. Other Local Revenues	8600-8799	33,298,571.98	0.00%	33,298,572.00	0.00%	33,298,572,0
5. Other Financing Sources	0000 0000	564.067.00	0.000/	664.067.00	0.000/	5(40(70
a. Transfers In b. Other Sources	8900-8929 8930-8979	564,067.00	0.00%	564,067.00	0.00%	564,067.0
c. Contributions	8980-8999	(76.196,230.38)	10.00%	(83.815,853.00)	10.00%	(92.197,438.0
6. Total (Sum lines A1 thru A5c)	0,00-0,,,	361,180,097.95	-3.82%	347.385.644.00	-0.59%	345,319,920.00
B. EXPENDITURES AND OTHER FINANCING USES						
Certificated Salaries	Ĉ					
a. Base Salaries				145,139,649.50		146,492,218.50
b. Step & Column Adjustment				1,352,569.00		2,636,860.00
c. Cost-of-Living Adjustment						
d. Other Adjustments		A comment				
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	145,139,649,50	0.93%	146,492,218.50	1.80%	149,129,078.50
2. Classified Salaries	7					
a. Base Salaries				57,905,136.57		59,239,850.5
b. Step & Column Adjustment				1,334,714.00		1,480,996.0
c. Cost-of-Living Adjustment					<b>L</b> ( )	
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	57,905,136.57	2.31%	59,239,850.57	2.50%	60,720,846.5
3. Employee Benefits	3000-3999	94,878,983.06	11.45%	105,741,835.00	9.98%	116,294,446.00
Books and Supplies	4000-4999	9,456,784.62	-320.86%	(20.886,469.00)	0.00%	(20,886,469.00
5. Services and Other Operating Expenditures	5000-5999	39,823,821.28	3.04%	41,034,465.00	3.04%	42,281,913.0
6. Capital Outlay	6000-6999	47,950.14	0.00%	47,950.00	0.00%	47,950.0
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	6,649,565.50	0.00%	6,649,566.00	0.00%	6.649,566.0
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(3.378,587,00)	0.00%	(3,378,587.00)	0.00%	(3.378,587.0
Other Financing Uses						
a. Transfers Out	7600-7629	1,790,000.00	0.00%	1.790.000.00	0.00%	1,790,000.0
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
0. Other Adjustments (Explain in Section F below)		1 Fact 4 85	Control of the			
Total (Sum lines B1 thru B10)     NET INCREASE (DECREASE) IN FUND BALANCE		352,313,303.67	-4.42%	336,730,829.07	4.73%	352,648,744.01
(Line A6 minus line B11)		8,866,794,28		10,654.814.93		(7,328,824.01
		0.0001771.20	2011	10,000 1,07 1,72		(1,520,021.0
D. FUND BALANCE  I. Net Peripping Fund Pelance (Farm 01, line Fle)		5 947 701 20		14 714 515 60		26 260 220 5
1. Net Beginning Fund Balance (Form 01, line F1e)	-	5,847,721.35		14.714.515.63		25,369.330.56
2. Ending Fund Balance (Sum lines C and D1)	ŀ	14,714,515.63		25,369,330.56		18,040,506.49
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	150,000.00		150,000.00		150,000.00
b. Restricted	9740					Contract Colors
c. Committed						
Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	350,000.00		350,000.00		350,000.00
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	14.214,515.63		24.869,330.56		17,540,506,4
2. Unassigned/Unappropriated	9790	0.00		0.00	TALL LA	0.0
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		14.714,515.63		25,369,330.56		18,040,506.4



Description	Object Codes	2018-19 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	Change (Cols. E-C/C)	2020-21 Projection (E)
E. AVAILABLE RESERVES					W.	
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	14,214,515.63		24,869,330.56		17,540,506.49
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
Enter reserve projections for subsequent years 1 and 2						
in Columns C and E; current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789				Er (19 <u>022</u> )) Per	
c. Unassigned/Unappropriated	9790				POWE INSTANCE	
3. Total Available Reserves (Sum lines E1a thru E2c)		14,214,515.63		24,869,330.56		17,540,506.49

F. ASSUMPTIONS
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.

ORIGINAL

		2018-19	%		%	
	Object	Budget (Form 01)	Change (Cols. C-A/A)	2019-20 Projection	Change (Cols. E-C/C)	2020-21 Projection
Description	Codes	(A)	(B)	(C)	(D)	(E)
Enter projections for subsequent years 1 and 2 in Columns C and E;		İ				
current year - Column A - is extracted)		1				
A. REVENUES AND OTHER FINANCING SOURCES	8010-8099	3,278,309.00	0.00%	3,278,309.00	0.00%	3,278,309.0
LCFF/Revenue Limit Sources     Federal Revenues	8100-8299	41,478,295.65	-10.00%	37,330,466.00	-10,00%	33,597,419.0
3. Other State Revenues	8300-8599	46,646,898.43	-5.00%	44,314,554.00	-5.00%	42,098,826.0
4. Other Local Revenues	8600-8799	38,310,651.42	0.00%	38,310,651.00	0.00%	38,310,651.0
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	76,196,230.38	10.00%	83,815,853.00	10.00%	92,197,438.0
6. Total (Sum lines A1 thru A5c)		205,910,384.88	0.55%	207,049,833.00	1.17%	209,482,643.0
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				50,633,452.32		50,835,986.3
b. Step & Column Adjustment				202,534.00		203,344.0
c. Cost-of-Living Adjustment		4 7.7				
d. Other Adjustments		2434.3				
e. Total Certificated Salaries (Sum lines Bla thru Bld)	1000-1999	50,633,452,32	0.40%	50,835,986.32	0.40%	51,039,330.
2. Classified Salaries	100					
a. Base Salaries				35,000,315.33		35,385,318.
b. Step & Column Adjustment				385,003.00		389,239.
c. Cost-of-Living Adjustment				202,002.00		507(25).
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	35,000,315.33	1.10%	35,385,318.33	1.10%	35,774,557.
Form Classified Salaries (Sum mies B2a unu B2u)     Employee Benefits	3000-3999	53,208,369.85	15.79%	61,611,722.00	6.07%	65,351,959.
	4000-4999	10,162,422.27	1.97%	10,362,952.00	3.04%	10,677,986.
4. Books and Supplies		39,020,757.03	3.04%	40,206,988.00	3.04%	41,429,280.
5. Services and Other Operating Expenditures	5000 <b>-5</b> 999 6000 <b>-</b> 6999	0.00	0.00%	2,779,708.00	0.00%	2,779,708.
6. Capital Outlay	i i		0.00%	2,203,928.00	0.00%	2,203,928.
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	2,203,927.50				
8. Other Outgo - Transfers of Indirect Costs	7300-7399	2,086,902.61	0.00%	2,086,903.00	0.00%	2,086,903.
9. Other Financing Uses	7600-7629	0.00	0.00%		0.00%	
a. Transfers Out		0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.0076		0.0076	
0. Other Adjustments (Explain in Section F below)		The same of the sa	6.84%	205,473,505.65	2.86%	211 242 651
1. Total (Sum lines B1 thru B10)		192,316,146.91	0.5476	203,473,303.03	2,50%	211,343,651.
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		13,594,237.97		1,576.327.35		(1,861,008.
		13,394,237.97		1,570,527.55	بطرة يجروني	(1,001,000.
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)	-	19,860,528.85		33,454,766.82		35,031,094.
2. Ending Fund Balance (Sum lines C and D1)	_	33,454,766.82	7 ·	35,031,094.17		33,170,085.
Components of Ending Fund Balance	0710 0710	0.00				
a. Nonspendable	9710-9719	0.00		25 221 224 15		22 182 225
b. Restricted	9740	33,454,766.82		35,031,094.17	La contract of the contract of	33,170,085.
c. Committed						
Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780	APATIL.				Burn Ho G Strap &
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789			STATE OF THE		
2. Unassigned/Unappropriated	9790	0.00		0.00		0.
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		33,454,766.82	ASSESSED TO A STATE OF	35,031,094.17		33,170,085.

ORIGINAL

Description	Object Codes	2018-19 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
E AVAILABLE RESERVES						
1 General Fund			And the second			
a. Stabilization Arrangements	9750					是被选择于少年为4·
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1				
(Enter reserve projections for subsequent years 1 and 2						
in Columns C and E, current year - Column A - is extracted.)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						

F.	1222	1.1D1	TIONS

Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.



Description	Object Codes	2018-19 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
Enter projections for subsequent years 1 and 2 in Columns C and E;						
current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES				202 462 212 22	1.660/	200 555 105 00
LCFF/Revenue Limit Sources	8010-8099	386,678,975.00 41,483,795.65	1.50%	392,469,312.00	1.55%	398,557,187.00
Federal Revenues     Other State Revenues	8100-8299 8300-8599	66,754,421.78	-21.42%	52,456,909.00	-3.79%	50,469,167.00
4. Other Local Revenues	8600-8799	71,609,223.40	0.00%	71,609,223.00	0.00%	71,609,223.00
5. Other Financing Sources						
a. Transfers In	8900-8929	564,067.00	0.00%	564,067.00	0.00%	564,067.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		567,090,482.83	-2.23%	554,435,477.06	0.07%	554,802,563.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				195,773,101.82		197,328,204.82
b. Step & Column Adjustment				1,555,103.00		2,840,204.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	195,773,101.82	0.79%	197,328,204.82	1.44%	200,168,408.82
2. Classified Salaries						
a. Base Salaries				92,905,451.90		94,625,168.90
b. Step & Column Adjustment				1,719,717.00		1,870,235.00
c. Cost-of-Living Adjustment		Action Company		0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	92,905,451.90	1.35%	94,625,168.90	1,08%	96,495,403.90
Found classified Salaries (Sain lines But and Budy)     Employee Benefits	3000-3999	148,087,352.91	13.01%	167,353,557.00	8.54%	181,646,405.00
Books and Supplies	4000-4999	19,619,206.89	-153.64%	(10,523,517.00)	-2.99%	(10,208,483.00
· ·	5000-5999	78,844,578.31	3.04%	81,241,453.00	3.04%	83,711,193.00
5. Services and Other Operating Expenditures		47,950.14	5797.08%	2,827,658.00	0.00%	2,827,658.00
6. Capital Outlay	6000-6999		0.00%		0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	8,853,493.00		8,853,494.00		8,853,494.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,291,684.39)	0.00%	(1.291,684.00)	0.00%	(1,291,684.00
Other Financing Uses     Transfers Out	7600-7629	1,790,000.00	0.00%	1,790,000.00	0.00%	1,790,000.00
	7630-7699	0.00	0.00%	0.07	0.00%	0.00
b. Other Uses	/630-/699	0.00	0.00%	0.03	0.00%	0.00
0. Other Adjustments		544 620 450 50	-0.45%	542,204,334.72	1 2201	563,992,395.72
1. Total (Sum lines B1 thru B10)		544,629,450.58	-0.45%]	342,204,334.72	4.02%	303,992,393.72
. NET INCREASE (DECREASE) IN FUND BALANCE			SAME AND A STATE OF THE SAME AS A STATE OF THE SAME OF THE SAME AS A STATE OF THE SAME AS A	12 221 142 2	M. W. Spiller B. Market St. St. St. St.	(0.100.022.72
(Line Aó minus line B11)		22,461,032.25	7,44	12,231,142.23		(9,189,832.72
D. FUND BALANCE			· •			
1. Net Beginning Fund Balance (Form 01, line Fte)		25,708,250.20		48,169,282.45	-	60,400,424.73
2. Ending Fund Balance (Sum lines C and D1)	-	48,169,282.45		60,400,424.73		51,210,592.01
Components of Ending Fund Balance	0710 0710	150 000 00	And 4 2 30 30	150 000 0		150 000 00
a. Nonspendable	9710-9719 9740	150,000.00 33,454,766.82	-	150,000.01 35,031,094.17		150,000.00 33,170,085.52
b. Restricted	9/40	33,454,766.82		33,031,094.1		33,170,083.32
c. Committed  1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	350,000.00	AND MANAGES	350,000.00		350,000.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated		0.50			and the special decision	
Reserve for Economic Uncertainties	9789	14,214,515.63		24,869,330.56		17,540,506.49
Classified one contained     Unassigned/Unappropriated	9790	0.00		0.0)		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		48,169,282.45		60,400,424.73	1 Acres 20 1 1 1 1 2 1 2 2 2 2 2 2 2 2 2 2 2 2	51,210,592.0

ORIGINAL

Description	Object Codes	2018-19 Budget (Form 01)	Change (Cols. C-A/A)	2019-20 Projection (C)	% Change (Cols. E-C/C)	2020-21 Projection (E)
E AVAILABLE RESERVES						
1. General Fund			18 7 7 3		1 la 1 la 1	
a. Stabilization Arrangements	9750	00.0		0.00	1-1-17/26	0.00
b. Reserve for Economic Uncertainties	9789	14,214,515.63	March 1	24,869,330.56	Company of the	17,540,506 49
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances						
(Negative resources 2000-9999)	979Z		San Salar Pro	0.00	Michigan -	0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0,00		0,00	100	0.00
b. Reserve for Economic Uncertainties	9789	0.00	a Zan Pan F	0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00	110 -100	0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		14,214,515,63	900	24,869,330,56	16 - 1-18 - 1 Ex	17,540,506.49
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		2.61%		4.59%		3.11%
F RECOMMENDED RESERVES			the feet of	3340000		
1. Special Education Pass-through Exclusions				医多种性		
For districts that serve as the administrative unit (AU) of a		Market Comment	- 6-14 10 -9			
special education local plan area (SELPA):		4 1 1 5 E W				
a. Do you choose to exclude from the reserve calculation		1 die 1/46				
the pass-through funds distributed to SELPA members?	No	1 2 4 5 1 W				
	314	\$1.45 PEC/A				
h If you are the SEI DA All and are excluding energy						
b. If you are the SELPA AU and are excluding special		1頭異語(点)				
education pass-through funds:						
education pass-through funds:			To the state of th			
education pass-through funds: 1. Enter the name(s) of the SELPA(s):			75			
education pass-through funds:  1. Enter the name(s) of the SELPA(s):  2. Special education pass-through funds			7e.			
education pass-through funds: 1. Enter the name(s) of the SELPA(s):  2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540,			1- 1- 1- 1- 1- 1- 1- 1- 1- 1- 1- 1- 1- 1			
education pass-through funds: 1. Enter the name(s) of the SELPA(s):  2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections		2.00	Tal.	0.00		0.00
education pass-through funds: 1. Enter the name(s) of the SELPA(s):  2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00	72	0.00		0.00
education pass-through funds: 1. Enter the name(s) of the SELPA(s):  2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)  2. District ADA		9.00		0.00		0.00
education pass-through funds: 1. Enter the name(s) of the SELPA(s):  2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)  2. District ADA Used to determine the reserve standard percentage level on line F3d						
education pass-through funds: 1. Enter the name(s) of the SELPA(s):  2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)  2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter	projections)	35,339.48		0.00 34,957,77		0.00 34,576.05
education pass-through funds: 1. Enter the name(s) of the SELPA(s):  2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)  2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter 3. Calculating the Reserves	projections)	35,339.48		34,957,77		34,576,05
education pass-through funds: 1. Enter the name(s) of the SELPA(s):  2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)  2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter 3. Calculating the Reserves a. Expenditures and Other Financing Uses (Line B11)		35,339.48 544,629,450.58		34,957,77 542,204,334,72		34,576,05 563,992,395,72
education pass-through funds: 1. Enter the name(s) of the SELPA(s):  2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)  2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter 3. Calculating the Reserves a. Expenditures and Other Financing Uses (Line B11) b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a		35,339.48		34,957,77		34,576,05
education pass-through funds: 1. Enter the name(s) of the SELPA(s):  2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)  2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter 3. Calculating the Reserves a. Expenditures and Other Financing Uses (Line B11)		35,339.48 544,629,450.58		34,957,77 542,204,334,72		34,576,05 563,992,395,72
education pass-through funds: 1. Enter the name(s) of the SELPA(s):  2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)  2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter 3. Calculating the Reserves a. Expenditures and Other Financing Uses (Line B11) b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b) d. Reserve Standard Percentage Level		35,339,48 544,629,450.58 0.00 544,629,450.58		34,957,77 542,204,334,72 0.00 542,204,334,72		34,576,05 563,992,395,72 0.00 563,992,395,72
education pass-through funds: 1. Enter the name(s) of the SELPA(s):  2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)  2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter 3. Calculating the Reserves a. Expenditures and Other Financing Uses (Line B11) b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		35,339.48 544,629,450.58 0.00		34,957,77 542,204,334,72 0.00 542,204,334,72		34,576,05 563,992,395,72 0.00 563,992,395,72
education pass-through funds: 1. Enter the name(s) of the SELPA(s):  2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)  2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter 3. Calculating the Reserves a. Expenditures and Other Financing Uses (Line B11) b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b) d. Reserve Standard Percentage Level		35,339,48 544,629,450.58 0.00 544,629,450.58		34,957,77 542,204,334,72 0.00 542,204,334,72		34,576,05 563,992,395,72 0.00 563,992,395,72
education pass-through funds: 1. Enter the name(s) of the SELPA(s):  2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)  2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter 3. Calculating the Reserves a. Expenditures and Other Financing Uses (Line B11) b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b) d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		35,339,48 544,629,450,58 0.00 544,629,450,58		34,957,77 542,204,334,72 0.00 542,204,334,72		34,576,05 563,992,395,72 0,00 563,992,395,72
education pass-through funds: 1. Enter the name(s) of the SELPA(s):  2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)  2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter 3. Calculating the Reserves a. Expenditures and Other Financing Uses (Line B11) b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b) d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details) e. Reserve Standard - By Percent (Line F3c times F3d)		35,339,48 544,629,450,58 0.00 544,629,450,58		34,957,77 542,204,334,72 0.00 542,204,334,72		34,576,05 563,992,395,72 0.00 563,992,395,72 29, 11,279,847,91
education pass-through funds: 1. Enter the name(s) of the SELPA(s):  2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)  2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter 3. Calculating the Reserves a. Expenditures and Other Financing Uses (Line B11) b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b) d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details) e. Reserve Standard - By Percent (Line F3c times F3d) f. Reserve Standard - By Amount		35,339,48 544,629,450,58 0.00 544,629,450,58 294 10,892,589,01		34,957,77 542,204,334,72 0.00 542,204,334,72 2% 10,844,086.69		34,576,05 563,992,395,72 0,00 563,992,395,72



# Form MYP Multi-Year Projections

Description	Object Codes	2018-19 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and	1 E;	_				
current year - Column A - is extracted)					1	
A. REVENUES AND OTHER FINANCING SOURCES						
LCFF Revenue Limit Sources	8010-8099	383,400,666.00	1.51%	389,191,003.00	1.36%	394,499,316.00
2. Federal Revenues	8100-8299	5,500.00 20,107,523.35	0.00% -59.51%	5,500.00 8.142,355.00	0.00% 2.80%	5,500.00 8,370,341.00
Other State Revenues     Other Local Revenues	8300-8599 8600-8799	33,298,571.98	0.00%	33,298,572.00	0.00%	33,298,572.00
5. Other Financing Sources	8000-8777	33,270,371.70	0.0070	33,270,372.00	0.0070	33,276,372.00
a. Transfers In	8900-8929	564,067.00	0.00%	564,067.00	0.00%	564,067.00
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(76,196,230.38)	10.00%	(83,815,853.00)	10.00%	(92,197,438.00)
6. Total (Sum lines A1 thru A5c)	_	361,180,097.95	-3.82%	347,385,644.00	-0.82%	344,540,358.00
B. EXPENDITURES AND OTHER FINANCING USES			*			
1. Certificated Salaries						
a. Base Salaries				145,139,649.50		133,830,287.00
b. Step & Column Adjustment				1,352,569.00		2,408,945.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(12,661,931.50)		
e. Total Certificated Salaries (Sum lines Bla thru Bld)	1000-1999	145,139,649.50	-7.79%	133,830,287.00	1.80%	136,239,232.00
2. Classified Salaries	1000 1777			130,000,000		100(00)(000)
a. Base Salaries				57,905,136.57		54,188,226.57
b. Step & Column Adjustment			described to the	1,334,714.00		1,354,705.43
c. Cost-of-Living Adjustment				1,551,711.00		1,001,700.10
d. Other Adjustments				(5,051,624.00)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	57,905,136.57	-6.42%	54,188.226.57	2.50%	55,542,932,00
3. Employee Benefits	3000-3999	94,878,983.06	2.31%	97,067,416.00	10.17%	106,940,560.00
1	4000-4999	9,456,784.62	-5.09%	8,975,721.00	0.00%	8,975,721.00
4. Books and Supplies	Nr.	-	-	37,560,249.00	3.04%	38,702,081.00
5. Services and Other Operating Expenditures	5000-5999	39,823,821.28	-5.68%	47,950.00	0.00%	47,950.00
6. Capital Outlay	6000-6999	47,950.14	0.00%	6,649,566.00	0.00%	6.649,566.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	6,649,565.50	0.00%	(3,378,587.00)	†	(3,378,587.00)
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(3,378,587.00)	0.0070	(3,378,367,00)	0.00%	(00.100,010)
9. Other Financing Uses	7600-7629	1,790,000.00	0.00%	1,790,000.00	0.00%	1,790,000.00
a. Transfers Out b. Other Uses	7630-7699	0.00	0.00%	1,790,000.00	0.00%	1,790,000.00
10. Other Adjustments (Explain in Section F below)	7030-7077	0.00	0.0070		V6.04 (16.74) 20.54 (16.74)	
11. Total (Sum lines B1 thru B10)		352,313,303.67	-4.42%	336,730,828.57	4.39%	351,509,455.00
C. NET INCREASE (DECREASE) IN FUND BALANCE		332,313,303.07	-4.42/0	330,730,628.37	4.57/0	331,307,433.00
(Line A6 minus line B11)		8,866,794.28		10,654,815.43		(6,969,097.00)
		0,000,771.20	Secretarion and the second	10,05 1,015.15	Service Concept to the Concept of th	(0,707,077,00)
D. FUND BALANCE			Comment of the Commen			26.262.223.55
Net Beginning Fund Balance (Form 01, line F1e)		5,847,721.35		14,714,515.63		25,369,331.06
Ending Fund Balance (Sum lines C and D1)		14,714,515.63		25,369,331.06		18,400,234.06
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	150,000.00		150,000.00		150,000.00
b Restricted	9740					
c. Committed		and the same state of the same of the same				
Stabilization Arrangements	9750	0.00			Comment of the Commen	
2. Other Commitments	9760	350,000.00		350,000.00		350,000.00
d. Assigned	9780	0.00			Che has a Charles	1.0
e. Unassigned/Unappropriated		2,100				
Reserve for Economic Uncertainties	9789	14,214,515.63		24,869,331.06		17,900,234.06
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance	7.73	3.00		0.00		0.00
(Line D3f must agree with line D2)		14.714.515.63	PERSONAL PROPERTY.	25,369,331.06		18,400,234.06
(Enter Dat must agree with the DE)		17,717,515.05	en allowed and an although house	23,307,351,00	Mar vine a localism of the	10,100,201.00

Description	Object Codes	2018-19 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
E. AVAILABLE RESERVES			Carlo Control Control Control			
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00	#	0.00
b. Reserve for Economic Uncertainties	9789	14,214,515,63		24,869,331.06		17,900,234.06
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter reserve projections for subsequent years 1 and 2						
in Columns C and E; current year - Column A - is extracted.)						
Special Reserve Fund - Noncapital Outlay (Fund 17)					and responding to	
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789				1.6	
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)		14,214,515.63		24,869,331.06		17,900,234.06

F. ASSUMPTION	NS	S
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Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.

Expenditure Reductions

		stricted				
Description	Object Codes	2018-19 Budget (Form 01) (A)	Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E;						
current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES				1000000000		
LCFF/Revenue Limit Sources	8010-8099	3,278,309.00	0.00%	3,278,309.00	0.00%	3,278,309.0
2. Federal Revenues	8100-8299	41,478,295.65	-10.00%	37,330,466.00	-10.00%	33,597,419.0
3. Other State Revenues	8300-8599	46,646,898.43	-5.00%	44,314,554.00	-5.00%	42,098,826.0
4. Other Local Revenues	8600-8799	38,310,651.42	0.00%	38,310,651.00	0.00%	38,310,651.0
5. Other Financing Sources	2000 2020	0.00	0.000/		0.000/	
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources c. Contributions	8930-8979 8980-8999	76,196,230.38	10.00%	83,815,853.00	10.00%	92,197,438.0
6. Total (Sum lines A1 thru A5c)	8980-8999	205.910,384.88	0.55%	207,049,833.00	1.17%	209,482,643.0
			The second of the second		1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	
B. EXPENDITURES AND OTHER FINANCING USES		200				
1. Certificated Salaries			Comment of the	50 (22 452 22		60 026 006 2
a. Base Salaries	Fig.		A TOTAL SECTION	50,633,452.32	S V V	50,835,986.3
b. Step & Column Adjustment				202,534.00	- 29	203,344.0
c. Cost-of-Living Adjustment		11/2 11/2 11/2 12		-		
d. Other Adjustments					12 4 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	
e. Total Certificated Salaries (Sum lines Bla thru Bld)	1000-1999	50,633,452.32	0.40%	50,835,986.32	0.40%	51,039,330.3
2. Classified Salaries			11.00		lace play ⇒46	
a. Base Salaries				35,000,315.33		35,385,318.3
b. Step & Column Adjustment	P.			385,003.00	1000	389,239.0
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	35,000,315.33	1.10%	35,385,318.33	1.10%	35,774,557.3
3. Employee Benefits	3000-3999	53,208,369.85	15.79%	61,611,722.00	6.07%	65,351,959.0
4. Books and Supplies	4000-4999	10,162,422.27	1.97%	10,362,952.00	3.04%	10,677,986.0
5. Services and Other Operating Expenditures	5000-5999	39,020,757.03	3.04%	40,206,988.00	3.04%	41,429,280.0
6. Capital Outlay	6000-6999	0.00	0.00%	2,779,708.00	0.00%	2,779,708.0
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	2,203,927.50	0.00%	2,203,928.00	0.00%	2.203,928.0
8. Other Outgo - Transfers of Indirect Costs	7300-7399	2,086,902.61	0.00%	2,086,903.00	0.00%	2,086,903.0
9. Other Financing Uses	7500-7577	2,000,702.01	0.0070	2,000,702,00	0.0070	2,000,000.0
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)	1030 1033	20.74	745 455 14 21 6			
11. Total (Sum lines B1 thru B10)	1,22	192,316,146.91	6.84%	205,473,505.65	2.86%	211,343,651.6
C. NET INCREASE (DECREASE) IN FUND BALANCE					17 1 17 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	·
(Line A6 minus line B11)		13,594,237.97		1,576,327.35		(1,861,008.6
D. FUND BALANCE					4	
1. Net Beginning Fund Balance (Form 01, line F1e)		19,860,528.85		33,454,766.82		35,031,094.1
2. Ending Fund Balance (Sum lines C and D1)		33,454,766.82		35,031,094.17		33,170,085.5
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	33,454,766.82		35,031,094.17		33,170,085.5
c. Committed			2.44			
1. Stabilization Arrangements	9750	rusies c				
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
Reserve for Economic Uncertainties	9789	1000				
	9790	0.00		0.00		0.0
2. Unassigned/Unappropriated	7/70	0.00		0.00		0.0
f. Total Components of Ending Fund Balance		22 454 766 02		25 021 004 17		22 170 005 5
(Line D3f must agree with line D2)		33,454,766.82	Charles Service Contract Contract	35,031,094.17		33,170,085.5



Description	Object Codes	2018-19 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	°/ <sub>6</sub> Change (Cols. E-C/C) (D)	2020-21 Projection (E)
E. AVAILABLE RESERVES				energy to the contract of		
l. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					1920/194
Enter reserve projections for subsequent years 1 and 2						
in Columns C and E; current year - Column A - is extracted.)			16-17 F. H. H. K.			
2. Special Reserve Fund - Noncapital Outlay (Fund 17)		Comments of the same	Alexander Sand	NEWS TO THE SECOND		
a. Stabilization Arrangements	9750					George Commence
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						

### F. ASSUMPTIONS

Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.



		,				
	Object	2018-19 Budget (Form 01)	% Change (Cols. C-A/A)	2019-20 Projection	% Change (Cols. E-C/C)	2020-21 Projection
Description	Codes	(A)	(B)	(C)	(D)	(E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES					1	
I. LCFF/Revenue Limit Sources	8010-8099	386,678,975.00	1.50%	392,469,312.00	1.35%	397,777,625.00
2. Federal Revenues	8100-8299	41,483,795.65	-10.00%	37,335,966.00	-10.00%	33,602,919.00
Other State Revenues	8300-8599	66,754,421.78	-21.42%	52,456,909.00	-3.79%	50,469,167.00
4. Other Local Revenues	8600-8799	71,609,223.40	0.00%	71,609,223.00	0.00%	71,609,223.00
5. Other Financing Sources						
a. Transfers In	8900-8929	564,067.00	0.00%	564,067.00	0.00%	564,067.00
b. Other Sources	8930-8979 8980-8999	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	567,090,482.83	-2.23%	554,435,477.00	l -	554,023,001.00
6. Total (Sum lines A1 thru A5c)		567,090,482.83	-2,23%	334,433,477.00	-0.07%	554,023,001.00
B. EXPENDITURES AND OTHER FINANCING USES						
Certificated Salaries						
a. Base Salaries				195,773,101.82		184,666.273.32
b. Step & Column Adjustment				1,555,103.00		2,612.289.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(12,661,931.50)		0.00
e. Total Certificated Salaries (Sum lines Bla thru Bld)	1000-1999	195,773,101.82	-5.67%	184,666,273.32	1.41%	187,278,562.32
2. Classified Salaries						
a. Base Salaries				92,905,451.90		89,573,544.90
b. Step & Column Adjustment				1,719,717.00		1,743,944.43
c. Cost-of-Living Adjustment		$A_{i} \rightarrow A_{i} \rightarrow A_{i}$		0.00		0.00
d. Other Adjustments				(5,051,624.00)	TO SEE SEE SEE SEE SEE SEE SEE SEE SEE SE	0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	92,905,451.90	-3.59%	89,573,544.90	1.95%	91,317,489.33
Employee Benefits	3000-3999	148,087,352.91	7.15%	158,679,138.00	8.58%	172,292,519.00
Books and Supplies	4000-4999	19,619,206.89	-1.43%	19,338,673.00	1.63%	19,653,707.00
Services and Other Operating Expenditures	5000-5999	78,844,578.31	-1.37%	77,767,237.00	3.04%	80,131,361.00
	6000-6999	47.950.14	5797.08%	2,827,658.00	0.00%	2,827,658.00
6. Capital Outlay					0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	8,853,493.00	0.00%	8,853,494.00		8,853,494.00
8 Other Outgo - Transfers of Indirect Costs	7300-7399	(1,291,684.39)	0.00%	(1,291.684.00)	0.00%	(1,291,684.00)
9 Other Financing Uses a. Transfers Out	7600-7629	1,790,000.00	0.00%	1,790,000.00	0.00%	1,790,000.00
	7630-7699	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	/030-/099	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments		San William To the Control of the Co	Continue of the Continue of th	542,204,334,22	College add with him his war and	
11. Total (Sum lines B1 thru B10)		544,629,450.58	-0.45%	342,204,334,22	3.81%	562,853,106.65
C. NET INCREASE (DECREASE) IN FUND BALANCE		22.461.022.25		12 221 142 70		(0.020.105.65)
(Line A6 minus line B11)	·_···	22,461.032.25		12.231,142.78		(8,830,105.65)
D. FUND BALANCE				10.140.005.15		
1. Net Beginning Fund Balance (Form 01, line Fle)		25,708,250.20		48,169,282.45		60,400,425.23
2 Ending Fund Balance (Sum lines C and D1)		48,169,282.45		60,400,425.23		51,570,319.58
3 Components of Ending Fund Balance	0710 0710	150,000,00		150 000 00		150 000 00
a Nonspendable	9710-9719 9740	150,000.00 33,454,766.82		150,000.00 35,031,094.17		150,000.00 33,170,085.52
b. Restricted c. Committed	9/40	33,434,700.82		33,031,094.17		33,170,083.32
Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	350,000.00		350,000.00		350,000.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated	, , , , ,	5.50		5.00		2.00
Reserve for Economic Uncertainties	9789	14,214,515.63		24,869,331.06		17,900,234.06
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance	- /					
(Line D3f must agree with line D2)		48,169,282.45		60,400,425.23		51,570,319.58
- The section of the			Man and the second of a should be seen		Mary All and the state of the s	,,

Description	Object Codes	2018-19 Budget (Form 01) (Å)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	Change (Cols. E-C/C)	2020-21 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00	A. Production of the Completion	0.00
b. Reserve for Economic Uncertainties	9789	14,214,515.63		24,869,331.06		17,900,234.06
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances						
(Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00	100 miles (100 miles)	0.00		0.00
3. Total Available Reserves - by Amount (Sum lines Ela thru E2c)		14,214,515.63		24,869,331.06		17,900,234.06
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		2.61%	Marie Many Commercial Conference on Commercial	4.59%	Marie	3.18%
F. RECOMMENDED RESERVES						
Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a			Contract of the second			
special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation	NT.					
the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special						
education pass-through funds:  1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds						
			1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1	and the contract of the second		
(Column A: Fund 10, resources 3300-3499 and 6500-6540,						un il and a second a
(Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00		0.00		0.00
objects 7211-7213 and 7221-7223; enter projections		0.00		0.00		0.00
objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)  2. District ADA		0.04		0.00		0.00
objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)  2. District ADA  Used to determine the reserve standard percentage level on line F3d  (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)	ections)	35,339.48		0.00 34.957.7 <sub>7</sub>		
objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)  2. District ADA  Used to determine the reserve standard percentage level on line F3d	ections)					34,576.05
objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)  2. District ADA  Used to determine the reserve standard percentage level on line F3d  (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projection of the Reserves a. Expenditures and Other Financing Uses (Line B11)		35,339.48		34,957.77		34,576.05 562,853,106.65
objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)  2. District ADA  Used to determine the reserve standard percentage level on line F3d  (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projection of the Reserves  a. Expenditures and Other Financing Uses (Line B11)  b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No c. Total Expenditures and Other Financing Uses)		35,339.4\ 544,629,450.58		34,957.7 <sub>7</sub> 542,204,334.22		0.00 34,576.05 562,853,106.65 0.00 562,853,106.65
objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)  2. District ADA  Used to determine the reserve standard percentage level on line F3d  (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projection of the Reserves and Calculating the Reserves and Other Financing Uses (Line B11)  b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		35,339.48 544,629,450.58 0.00		34.957.7 <sub>7</sub> 542,204,334.22 0.00		34,576.05 562,853,106.65 0.00
objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)  2. District ADA  Used to determine the reserve standard percentage level on line F3d  (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projection of the Reserves  a. Expenditures and Other Financing Uses (Line B11)  b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No c. Total Expenditures and Other Financing Uses  (Line F3a plus line F3b)  d. Reserve Standard Percentage Level		35,339.48 544,629,450.58 0.00 544,629,450.53		34.957.77 542,204,334.22 0.00 542,204,334.22		34,576.05 562,853,106.65 0.00 562,853,106.65
objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)  2. District ADA  Used to determine the reserve standard percentage level on line F3d  (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projection of the Reserves and Calculating the Reserves and Other Financing Uses (Line B11)  b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)  d. Reserve Standard Percentage Level  (Refer to Form 01CS, Criterion 10 for calculation details)		35,339.4\\ 544,629,450.5\\ 0.00 544,629.450.5\\ 2\/6		34.957.77 542,204,334.22 0.00 542,204,334.22		34,576.03 562,853,106.63 0.00 562,853,106.63
objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)  2. District ADA  Used to determine the reserve standard percentage level on line F3d  (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projection of the Reserves and Calculating the Reserves and Other Financing Uses (Line B11)  b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is Notedote Column). The F1a is Notedote F3a plus line F3b  d. Reserve Standard Percentage Level  (Refer to Form 01CS, Criterion 10 for calculation details)  e. Reserve Standard - By Percent (Line F3c times F3d)		35,339.48 544,629,450.58 0.00 544,629,450.53		34.957.77 542,204,334.22 0.00 542,204,334.22		34,576.05 562,853,106.65 0.00 562,853,106.65
objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)  2. District ADA  Used to determine the reserve standard percentage level on line F3d  (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projection of the Reserves as Expenditures and Other Financing Uses (Line B11)  b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is Noted to the F3a plus line F3b)  d. Reserve Standard Percentage Level  (Refer to Form 01CS, Criterion 10 for calculation details)  e. Reserve Standard - By Percent (Line F3c times F3d)  f. Reserve Standard - By Amount		35,339.48 544,629,450.58 0.00 544,629,450.53 2½6 10,892,589.01		34.957.77 542,204,334.22 0.00 542,204,334.22 2% 10,844,086.63		34,576.05 562,853,106.65 0.00 562,853,106.65 29 11,257,062.13
objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)  2. District ADA  Used to determine the reserve standard percentage level on line F3d  (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projection of the Reserves as Expenditures and Other Financing Uses (Line B11)  b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is Noted to the F3a plus line F3b)  d. Reserve Standard Percentage Level  (Refer to Form 01CS, Criterion 10 for calculation details)  e. Reserve Standard - By Percent (Line F3c times F3d)		35,339.48 544,629,450.58 0.00 544,629,450.53 2½ 10,892,589.01		34.957.77 542,204,334.22 0.00 542,204,334.22 2% 10,844,086.63		34,576.05 562,853,106.65 0.00 562,853,106.65 29 11,257,062.13
objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)  2. District ADA  Used to determine the reserve standard percentage level on line F3d  (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projection of the Reserves at Expenditures and Other Financing Uses (Line B11)  b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is Noted to Total Expenditures and Other Financing Uses (Line F3a plus line F3b)  d. Reserve Standard Percentage Level  (Refer to Form 01CS, Criterion 10 for calculation details)  e. Reserve Standard - By Percent (Line F3c times F3d)  f. Reserve Standard - By Amount		35,339.48 544,629,450.58 0.00 544,629,450.53 2½6 10,892,589.01		34.957.77 542,204,334.22 0.00 542,204,334.22 2% 10,844,086.63		34,576.05 562,853,106.65 0.00 562,853,106.65 29 11,257,062.13



# Readopt 2018-19 Budget with Revision of MYP-Unrestricted 2019-20 and 2020-21



Presented to the Board of Education

Vernon Hal, Senior Business Officer

Gloria Gamblin, Interim CFO

September 272017













- Background
- MYP Budgets (General Fund)
  - MYP Unrestricted (Revised)
  - MYP Restricted
  - MYP Combined

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# Background

- 2018-19 Adopted Budget was approved by the governing board and submitted to ACOE
- Per review of ACOE, the adopted budget requires revision in MYP Unrestricted for fiscal year 2019-20 and 2020-21
- District reallocates the projected \$30.0 million expenditure reduction across the object codes 1000s – 5000s.









## **MYP Unrestricted**

MYP Unrestricted														
			17-18 Estimated 2018-2019 Adopted							19-20 Proposed				020-2021 Revised
	Object Codes		Actuals		Budget	1	Previous MYP	Reduction		Reallocation		MYP		MYP
REVENUE														
LCFF		\$	364,087,305		383,400,666		389,191,003				\$	389,191,003		394,499,310
FEDERAL		\$	63,500		5,500		5,500				\$	5,500		5,500
OTHER STATE		\$	13,064,667	\$	20,107,523	\$	8,142,355				\$	8,142,355	\$	8,370,343
LOCAL		\$	35,245,081	\$	33,298,572	\$	33,298,572				\$	33,298,572	\$	33,298,572
Other Financing Sources		\$	(71,006,060)	\$	(75,632,163)	\$	(83,251,786)				\$	(83,251,786)	\$	(91,633,371
TOTAL		\$	341,454,493	\$	361,180,098	\$	347,385,644		\$	•	\$	347,385,644	\$	344,540,35
EXPENDITURES														
CERTIFICATED	1000-1999	\$	145,302,324	\$	145,139,650	\$	146,492,219			(\$12,661,932)	\$	133,830,287	\$	136,239,232
CLASSIFIED	2000-2999	\$	59,268,932	\$	57,905,137	\$	59,239,851			(\$5,051,624)	\$	54,188,227	\$	55,542,932
BENEFITS	3000-3999	\$	83,171,572	\$	94,878,983	\$	105,741,835			(\$8,674,419)	\$	97,067,416	\$	106,940,560
Sub total		\$	287,742,827	\$	297,923,769		311,473,904			(26,387,974)		285,085,930	\$	298,722,724
Books & Supplies	4000-4999	\$	7,418,321	\$	9,456,785	\$	(20,886,469)	\$ (30,269,987)		\$29,862,190	\$	8,975,721	\$	8,975,721
Contracts and Services	5000-5999	\$	40,670,221	\$	39,823,821	\$	41,034,465			(\$3,474,216)	\$	37,560,249	\$	38,702,081
Capital Outlays	6000-6999	\$	82,717	\$	47,950	\$	47,950				\$	47,950	\$	47,950
Other Outgoing	7000-7499	\$	518,871	-	3,270,979		3,270,979				\$	3,270,979	\$	3,270,979
Other Financing Uses	7600-7699	Ś	2,593,888	\$	1,790,000	\$	1,790,000			\$0	\$	1,790,000	\$	1,790,000
TOTAL		Ś	339,026,845	_	352,313,303		336,730,829		\$	(0)	\$	336,730,829	_	351,509,455
NET INCREASE (DECREASE)		Ś	2,427,648		8,866,794		10,654,815		\$	0	\$	10,654,815	\$	(6,969,097
FUND BALANCE		•				·								·
Beginning Balance		\$	3,420,073	\$	5,847,721	\$	14,714,516				\$	14,714,516	\$	25,369,331
Ending Fund Balance		\$	5,847,721	\$	14,714,516	\$	25,369,331		\$	0	\$	25,369,331	\$	18,400,234
Component of EFB														
Non-Spendable		\$	150,000	\$	150,000	\$	150,000				\$	150,000	\$	150,000
Restricted		\$	-	\$	-	\$	-				\$		\$	-
Committed		\$	-	\$	350,000	\$	350,000				\$	350,000	\$	350,000
Unappropriated														
Reserve for Economic Uncertainty		\$	5,697,721	\$	14,214,516	\$	24,859,331				\$	24,869,331	\$	17,900,234
		\$	5,847,721	\$	14,714,516	\$	25,369,331		\$	_	\$	25,369,331	\$	18,400,234









### **MYP Restricted**

MYP RESTRICTED														
		2017	7-18 Estimated	2018-2019 Adopted			2019-2020	20	19-20 Projected	2019-2020 Revised		2020-2021 Revised		
	<b>Object Codes</b>		Actuals		Budget	1	Previous MYP		Reduction		MYP		MYP	
REVENUE														
LCFF		\$	2,890,934	\$	3,278,309	\$	3,278,309			\$	3,278,309	\$	3,278,309	
FEDERAL		\$	50,807,892	\$	41,478,296	\$	37,330,466			\$	37,330,466	\$	33,597,419	
OTHER STATE		\$	53,696,489	\$	46,646,898	\$	44,314,554			\$	44,314,554	\$	42,098,826	
LOCAL		\$	46,404,262	\$	38,310,651	\$	38,310,651			\$	38,310,651	\$	38,310,651	
Other Financing Sources		\$	71,006,060	\$	76,196,230	\$	83,815,853			\$	83,815,853	\$	92,197,438	
TOTAL		\$	224,805,637	\$	205,910,385	\$	207,049,833	\$	-	\$	207,049,833	\$	209,482,643	
EXPENDITURES	·													
CERTIFICATED	1000-1999	\$	56,708,532	\$	50,633,452	\$	50,835,986		\$0	\$	50,835,986	\$	51,039,330	
CLASSIFIED	2000-2999	\$	38,082,942	\$	35,000,315	\$	35,385,318		\$0	\$	35,385,318	\$	35,774,557	
BENEFITS	3000-3999	\$	52,711,002	\$	53,208,370	\$	61,611,722		\$0	\$	61,611,722	\$	65,351,959	
Sub tota	al	\$	147,502,477	\$	138,842,138		147,833,027		0		147,833,027	\$	152,165,847	
Books & Supplies	4000-4999	\$	18,180,654	\$	10,162,422	\$	10,362,952		\$0	\$	10,362,952	\$	10,677,986	
Contracts and Services	5000-5999	\$	48,674,174	\$	39,020,757	\$	40,206,988		\$0	\$	40,206,988	\$	41,429,280	
Capital Outlays	6000-6999	\$	8,013,751	\$	-	\$	2,779,708			\$	2,779,708	\$	2,779,708	
Other Outgoing	7000-7499	\$	6,262,350	\$	4,290,830	\$	4,290,831			\$	4,290,831	\$	4,290,831	
Other Financing Uses	7600-7699	\$	-	\$	-	\$	-		\$0	\$	**	\$	-	
TOTA	L	\$	228,633,404	\$	192,316,147	\$	205,473,506	\$		\$	205,473,506	\$	211,343,652	
NET INCREASE (DECREASE)		\$	(3,827,768)	\$	13,594,238	\$	1,576,327	\$	-	\$	1,576,327	\$	(1,861,009	
FUND BALANCE													•	
Beginning Balance		\$	23,688,296	\$	19,860,529	\$	33,454,767			\$	33,454,767	\$	35,031,094	
Ending Fund Balance		\$	19,860,529	\$	33,454,767	\$	35,031,094	\$		\$	35,031,094	\$	33,170,086	
Component of EFB														
Non-Spendable		\$	-	\$	-	\$	-			\$	-	\$	-	
Restricted		\$	19,860,529	\$	33,454,767	\$	35,031,094			\$	35,031,094	\$	33,170,086	
Committed		\$	-	\$	-	\$	-			\$	-	\$	-	
Unappropriated														
Reserve for Economic Uncertainty		\$	(0)	\$	(0)		0			\$	0	\$	(0	
		\$	19,860,529	\$	33,454,767	\$	35,031,094	\$		\$	35,031,094	\$	33,170,086	









## **MYP Combined**

MYP COMBINED			7405.11	204			2010 2000	20	10.20.0	20	40 0000 P	202	n anas n
	Object Codes		7-18 Estimated Actuals	201	8-2019 Adopted Budget		2019-2020 Previous MYP	20	19-20 Proposed Reallocation	20	19-2020 Revised MYP	202	0-2021 Revised MYP
REVENUE	Object codes		Actuals		Budget		rievious Mili		Reallocation		MILE		MILE
LCFF		\$	366,978,239	\$	386,678,975	ć	392,469,312			\$	392,469,312	¢	397,777,625
FEDERAL		¢	50,871,392		41,483,796		37,335,966			¢	37,335,966		33,602,919
		\$	66,761,156		66,754,422		52,456,909			¢	52,456,909	•	50,469,167
OTHER STATE		\$		-		\$				¢	71,609,223		71,609,223
LOCAL		\$	81,649,343		71,609,223		71,609,223			\$	564,067		
Other Financing Sources		\$	FFF 050 450	\$	564,067	\$	564,067						564,067
TOTAL		\$	566,260,130	\$	567,090,483	\$	554,435,477	\$	-	\$	554,435,477	\$	554,023,001
EXPENDITURES									(4				
CERTIFICATED	1000-1999	\$	202,010,856		195,773,102	-	197,328,205		(\$12,661,932)		184,666,273	-	187,278,562
CLASSIFIED	2000-2999	\$	97,351,874	-	92,905,452		94,625,169		(\$5,051,624)		89,573,545		91,317,489
BENEFITS	3000-3999	\$	135,882,574	\$	148,087,353	\$	167,353,557		(\$8,674,419)	\$	158,679,138	\$	172,292,519
Sub tota	al	\$	435,245,304	\$	436,765,907		459,306,931		(26,387,974)		432,918,956		450,888,571
Books & Supplies	4000-4999	\$	25,598,975	\$	19,619,207	\$	(10,523,517)		\$29,862,190	\$	19,338,673	\$	19,653,707
Contracts and Services	5000-5999	\$	89,344,394	\$	78,844,578	\$	81,241,453		(\$3,474,216)	\$	77,767,237	\$	80,131,361
Capital Outlays	6000-6999	\$	8,096,467	\$	47,950	\$	2,827,658		\$0	\$	2,827,658	\$	2,827,658
Other Outgoing	7000-7499	\$	6,781,221	\$	7,561,809	\$	7,561,810		\$0	\$	7,561,810	\$	7,561,810
Other Financing Uses	7600-7699	\$	2,593,888	\$	1,790,000	\$	1,790,000		\$0	\$	1,790,000	\$	1,790,000
TOTAL		\$	567,660,249	\$	544,629,450	\$	542,204,335	\$	(0)	\$	542,204,334	\$	562,853,107
NET INCREASE (DECREASE)		\$	(1,400,119)	\$	22,461,032	\$	12,231,142	\$	0	\$	12,231,143	\$	(8,830,106)
FUND BALANCE													
Beginning Balance		\$	27,108,369	\$	25,708,250	\$	48,169,283			\$	48,169,283	\$	60,400,425
Ending Fund Balance		\$	25,708,250	\$	48,169,283	\$	60,400,425	\$	0	\$	60,400,425	\$	51,570,320
Component of EFB													
Non-Spendable		\$	150,000	\$	150,000	\$	150,000			\$	150,000	\$	150,000
Restricted		\$	19,860,529	\$	33,454,767	\$	35,031,094			\$	35,031,094	\$	33,170,086
Committed		\$	-	\$	350,000	\$	350,000			\$	350,000	\$	350,000
Unappropriated		\$	-	\$	-	\$	-			\$	-	\$	-
Reserve for Economic Uncertainty		\$	5,697,721	\$	14,214,516	\$	24,869,331			\$	24,869,331	\$	17,900,234
		\$	25,708,250	\$	48,169,283	\$	60,400,425	\$	-	\$	60,400,425	\$	51,570,320
REU Rate			1.00%		2.61%		4.59%	-	0.00%		4.59%		3.18%









# Recommendation

Approval of the revisions to the Multiyear Projection (MYP) Unrestricted reallocation of the expenditure reductions for fiscal year 2019-20 and 2020-21.











### OAKLAND UNIFIED SCHOOL DISTRICT GOVERNING BOARD RESOLUTION 1819-0041

### CONFIRMING OAKLAND UNIFIED SCHOOL DISTRICT'S COMMITMENT TO FISCAL SOLVENCY

WHEREAS, the Governing Board recognizes that the district is highly dependent on revenue from the State of California and that revenue source is dependent on the on-going stability of the California State economy;

WHEREAS, the Governing Board recognizes that the Governor's 2018/2019 Budget proposal projects out year increases tied to cost of living adjustments only, and that these budget components have a direct impact on the District's multiyear projections;

WHEREAS, the Governing Board further recognizes the impact of declining enrollment and increasing STRS/PERS pension costs on the District's budget;

WHEREAS, The Education Code specifies that on or before July 1 of each year each school district shall adopt a budget;

WHEREAS, Education Code section 42127(c) provides, in relevant part, that the County Superintendent of Schools shall:

"Determine whether the adopted budget will allow the school district to meet its financial obligations during the fiscal year and is consistent with a financial plan that will enable the school district to satisfy its multiyear financial commitments . . . [and] shall either conditionally approve or disapprove a budget that does not provide adequate assurance that the school district will meet its current and future obligations and resolve any problems identified in studies, reports, evaluations, or audits described in this paragraph."

**WHEREAS**, based on the District projections of revenue and expenditures and the District's current fiscal challenges, it is projected that the District will not meet its required minimum reserves in the 2019-2020 and 2020-21 fiscal years, and the District will have a negative ending fund balance (currently estimated at approximately -20,300,000 and -\$59,000,000 respectively);

**WHEREAS,** the Governing Board desires to minimize the impact on the level of service and quality of staff and education programs for District students;

WHEREAS, the Governing Board recognizes that the District's health and welfare benefits package is a significant factor in the District's ability to recruit and retain highly qualified teachers and staff, and the Governing Board is committed to minimizing the impact on the level of such benefits within the District's fiscal constraints and without major disruption to plan benefits;

WHEREAS, the Governing Board desires to avoid draconian budget reduction measures beginning in the 2019-2020 fiscal year;

Passed by the following vote: PREFERENTIAL AYE: None PREFERENTIAL NAYS: None PREFERENTIAL ABSTENTION: None PREFERENTIAL RECUSE None: PREFERENTIAL ABSENCE: Josue Chavez (Student Director), Yota Omosowho (Student Director) AYES: Jody London, Nina Senn, Shanthi Gonzales, James Harris, Vice President Jumoke Hinton Hodge, President Aimee Eng NOES: None ABSTAINED: None None RECUSED:

### **CERTIFICATION**

Roseann Torres

We hereby certify that the foregoing is a full, true and correct copy of a Resolution passed at a Regular Meeting of the Governing Board of the Oakland Unified School District held on August 8, 2018.

Aimee Eng

President, Governing Board

Kyla Johnson Trammell Secretary, Governing Board

Legislative File No. 18-1723 Introduction Date: 8/8/18 Enactment No. 18-1266 Enactment Date 8/8/18 er

ABSENT: