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Enactment Number	
Enactment Date	



OAKLAND UNIFIED
SCHOOL DISTRICT

Community Schools, Thriving Students

Memo

To Board of Education

From Kyla Johnson-Trammell, Superintendent
Marcus Battle, Chief Business Officer
Ofelia Roxas, Chief Financial Officer *OR*

Board Meeting Date August 8, 2018

Subject Response to the memorandum of Alameda County Office of Education (ACOE) regarding the 2018-19 Adopted Budget Review

Action Requested Approval by the Board of Education to readopt the 2018-19 Budget due to Revision of Multiyear Projection-Unrestricted (MYP) for the Fiscal Year 2019-20 and 2020-21 to reallocate the expenditure reductions of \$30.0 million across the object codes 1000s through 5000s.

Background Under Education Code Section 42127(d)(l), the Adopted Budget must show sufficient funding to implement the spending plan of LCAP. On July 10, 2018, ACOE informed the district that the 2018-19 Adopted Budget is not approvable because of the negative balance shown in Object Code 4000s in the MYP-Unrestricted 2019-20 and 2020-21.

Discussion Using the previously approved MYP-Unrestricted for 2019-20, the district reallocated the expenditure reduction of \$30.0 Million proportionately across the expenditure object codes 1000s through 5000s.

Recommendation Approval by the Board of Education to readopt and approve the 2018-19 adopted Budget with revisions to the MYP-Unrestricted for fiscal year 2019-20 and 2020-21.

Attachments

Exhibit "A"

- Letter from ACOE to Aimee Eng, Board of Education President – OUSD
- Letter Response to Supt. L. Karen Monroe, Alameda County Office of Education
- Original MYP-Unrestricted approved in June 15, 2018
- Revised MYP-Unrestricted for approval

Exhibit "A"



OAKLAND UNIFIED
SCHOOL DISTRICT

Community Schools, Thriving Students

MYP Recommended Expenditure Reduction						
	Object Codes	2018-2019 Adopted Budget	2019-2020 Previous MYP	2019-20 Projected Reduction	2019-2020 Revised MYP	2020-2021 Revised 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/2a)
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

	2018-2019	2019-2020	Projected FTE 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 Salaries 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



Alameda County Office of Education

L. Karen Monroe
Superintendent

BOARD OF EDUCATION

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July 10, 2018

Aimee Eng, President
Board of Education
Oakland Unified School District
1000 Broadway, Suite 680
Oakland, CA 94607

RE: 2018-19 Adopted Budget Preliminary Review

Dear President Eng:

Last week, the Alameda County Office of Education (ACOE) received the Oakland Unified School District's Adopted Budget for fiscal year 2018-19 and conducted a preliminary review. Our preliminary review revealed that the District included expenditure reductions totaling approximately \$60 million in 2019-20 and 2020-21 in its Multiyear Projections (MYP). The majority of these projected expenditure reductions appeared to be reflected in Books and Supplies for 2019-20 and 2020-21. This resulted in expenditure projections for Books and Supplies of approximately negative \$10.5 million in 2019-20 and negative \$10.2 million in 2020-21.

We believe that the negative expenditure projections for Books and Supplies in the MYP are not reasonable and are inconsistent with the District's Local Control and Accountability Plan (LCAP). Specifically, the District's LCAP projects approximately \$3.9 million of expenditures for Books and Supplies in 2019-20 while the MYP projects negative \$10.5 million. Consequently, the District's Adopted Budget does not include the expenditures necessary to implement the spending outlined in the LCAP, and according to Education Code Section 42127(d)(1), the District's Adopted Budget, as submitted, is not approvable.

We request the District examine its projected spending reductions as soon as possible, project reasonable expenditures for Books and Supplies for 2019-20 and 2020-21, and readopt the Budget. Expenditure reductions projected for 2019-20 and 2020-21, will require the District provide a detailed list of reductions for 2019-20 supported by a resolution committing to the implementation of the

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94544-1136

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www.acoe.org

specified reductions. Please submit these revised items to our office no later than August 9, 2018.

We remain committed to working collaboratively with you to ensure Oakland Unified's long-term fiscal health. If you have any questions or concerns regarding our review process, please feel free to call me at (510) 670-4140.

Sincerely,

A handwritten signature in blue ink, appearing to read 'L. Karen Monroe', with a stylized, flowing script.

L. Karen Monroe, Superintendent
Alameda County Office of Education

LKM:sm

cc: Board of Education, Oakland USD
Kyla Johnson-Trammell, Superintendent, Oakland USD
Marcus Battle, Senior Business Officer, Oakland USD
Chris Learned, State Trustee, Oakland USD
Ingrid L. Roberson, Chief of Learning & Accountability, ACOE
Spencer Mead, Interim Associate Sup. of Business Services, ACOE



MEMORANDUM

DATE: August 8, 2018

TO: L Karen Monroe, Superintendent
Alameda County Office of Education

FROM: Kyla Johnson-Trammell, Superintendent
Oakland Unified School District

RE: 2018-19 Adopted Budget Preliminary Review

In response to your letter dated July 10, 2018, we would like to provide you with the August 8, 2018 Board approval of the re-adoption of the 2018-19 Budget with the revisions to the MYP Unrestricted for fiscal year 2019-20 and 2020-21 to reallocate the \$30 million expenditure reduction.

General Expenditure Reduction (Unrestricted)

The expenditure reductions will be across expense object codes 1000s-5000s as shown below. An estimated total reduction of 337 FTE projected in 2019-20.

MYP Recommended Expenditure Reduction								
		2018-2019 Adopted		2019-2020	2019-20 Projected	2019-2020 Revised	2020-2021 Revised	
	Object Codes	Budget	Previous 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/2a)
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	

	2018-2019		2019-2020	Projected FTE 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	

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1.5M Legal Litigation Settlement

500K One Time Escape Phase II

100K Blue Print Cohort I

850K One time Fiscal Vitality Support

We will provide a more detailed expenditure plan in the first interim as we complete the year-end closing by mid-September.



We are committed to provide the outstanding educational opportunities to our students and ensuring fiscal solvency.

If you have any question, please feel free to contact Marcus Battle, Senior Business Officer at (510) 879-4248.

Cc: Aimee Eng, President, Board of Education

Marcus Battle, Senior Business Officer, Oakland USD

Chris Learned, State Trustee, Oakland USD

Curtis Sarikey, Chief of Staff, Oakland USD

Ofelia Roxas, Chief Financial Officer, OUSD

Form MYP

Multi-Year Projections

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)
(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. 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%	33,298,572.00
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	(76,196,230.38)	10.00%	(83,845,855.00)	10.00%	(92,197,438.00)
6. Total (Sum lines A1 thru A5c)		361,180,097.95	-3.82%	347,385,644.00	-0.59%	345,319,920.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
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						
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						
a. Base Salaries				57,905,136.57		59,239,850.57
b. Step & Column Adjustment				1,334,714.00		1,480,996.00
c. Cost-of-Living Adjustment						
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%	60,720,846.57
3. Employee Benefits	3000-3999	94,878,983.00	-11.43%	105,741,835.00	9.98%	116,294,446.00
4. 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%	42,281,913.00
6. Capital Outlay	6000-6999	47,950.14	0.00%	47,950.00	0.00%	47,950.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	6,649,565.50	0.00%	6,649,566.00	0.00%	6,649,566.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(3,378,587.00)	0.00%	(3,378,587.00)	0.00%	(3,378,587.00)
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
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		352,313,303.67	-4.42%	336,730,829.07	4.75%	352,648,744.07
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		8,866,794.28		10,654,814.93		(7,328,824.07)
D. FUND BALANCE						
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)		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					
c. Committed						
1. 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		17,540,506.49
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance		14,714,515.63		25,369,330.56		18,040,506.49
(Line D3f must agree with line D2)		14,714,515.63		25,369,330.56		18,040,506.49

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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						
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					
c. Unassigned/Unappropriated	9790					
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

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						
1. LCFF/Revenue Limit Sources	8010-8099	3,278,309.00	0.00%	3,278,309.00	0.00%	3,278,309.00
2. Federal Revenues	8100-8299	41,478,295.65	-10.00%	37,330,466.00	-10.00%	33,597,419.00
3. Other State Revenues	8300-8599	46,646,898.45	-5.00%	44,314,554.00	-5.00%	42,098,826.00
4. Other Local Revenues	8600-8799	38,310,651.42	0.00%	38,310,651.00	0.00%	38,310,651.00
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%	92,197,458.00
6. Total (Sum lines A1 thru A5c)		205,910,384.88	0.55%	207,049,833.00	1.17%	209,482,643.00
B EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				50,633,452.32		50,835,986.32
b. Step & Column Adjustment				202,534.00		203,344.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	50,633,452.32	0.40%	50,835,986.32	0.40%	51,039,330.32
2. Classified Salaries						
a. Base Salaries				35,000,315.33		35,385,318.33
b. Step & Column Adjustment				385,003.00		389,239.00
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%	35,774,557.33
3. Employee Benefits	3000-3999	53,208,369.85	15.79%	61,611,722.00	6.07%	65,351,959.00
4. Books and Supplies	4000-4999	10,162,422.27	1.97%	10,362,952.00	3.04%	10,677,986.00
5. Services and Other Operating Expenditures	5000-5999	39,020,757.03	3.04%	40,206,988.00	3.04%	41,429,280.00
6. Capital Outlay	6000-6999	0.00	0.00%	2,779,708.00	0.00%	2,779,708.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	2,203,927.50	0.00%	2,203,928.00	0.00%	2,203,928.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	2,086,902.61	0.00%	2,086,903.00	0.00%	2,086,903.00
9. Other Financing Uses						
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)						
11. Total (Sum lines B1 thru B10)		192,316,146.91	6.84%	205,473,505.65	2.86%	211,343,651.65
C NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(1,491,237.07)		1,576,327.35		(1,861,008.65)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		19,860,528.85		33,454,766.82		35,031,094.17
2. Ending Fund Balance (Sum lines C and D1)		33,454,766.82		35,031,094.17		33,170,085.52
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	33,454,766.82		35,031,094.17		33,170,085.52
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		33,454,766.82		35,031,094.17		33,170,085.52

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						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(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. 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

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						
1. LCFF/Revenue Limit Sources	8010-8099	386,678,975.00	1.50%	392,469,312.00	1.53%	398,557,187.00
2. Federal Revenues	8100-8299	41,483,795.65	-10.00%	37,335,966.00	-10.00%	33,602,919.00
3. Other State Revenues	8300-8599	66,754,421.78	-21.42%	52,456,909.00	-3.79%	50,369,167.00
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	-3.23%	554,435,477.00	0.07%	554,802,563.00
(I) 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		1,870,335.00
c. Cost-of-Living Adjustment				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	1.85%	94,625,168.90	1.98%	96,495,403.90
3. Employee Benefits	3000-3999	148,087,352.91	13.01%	167,353,557.00	8.54%	181,646,405.00
4. Books and Supplies	4000-4999	19,819,206.89	-153.64%	(10,523,517.00)	-2.99%	(10,208,485.00)
5. Services and Other Operating Expenditures	5000-5999	78,844,578.31	3.04%	81,241,453.00	3.04%	83,711,193.00
6. Capital Outlay	6000-6999	47,950.14	5797.08%	2,827,658.00	0.00%	2,827,658.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	8,853,493.00	0.00%	8,853,494.00	0.00%	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
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		544,629,450.58	-0.45%	542,204,334.72	4.02%	562,992,395.72
(C) NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		22,461,032.25		12,231,142.28		(9,189,831.72)
(F) FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		25,708,350.20		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
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	150,000.00		150,000.00		150,000.00
b. Restricted	9740	33,454,766.82		35,031,094.17		33,170,085.52
c. Committed						
1. 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						
1. Reserve for Economic Uncertainties	9789	14,214,515.63		24,869,350.56		17,540,506.49
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line C3f must agree with line C2)						
		48,169,282.45		60,400,424.73		51,210,592.01

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						
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
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		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		14,214,515.63		24,869,330.56		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						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation 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 (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
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		34,957.77		34,576.05
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		544,629,450.58		542,204,334.72		563,992,395.72
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		544,629,450.58		542,204,334.72		563,992,395.72
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		2%		2%		2%
e. Reserve Standard - By Percent (Line F3c times F3d)		10,892,589.01		10,844,086.69		11,279,847.91
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		10,892,589.01		10,844,086.69		11,279,847.91
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

ORIGINAL

Form MYP
Multi-Year Projections

REVISED

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						
1. LCFF/Revenue Limit Sources	8010-8099	383,400,666.00	1.51%	389,191,003.00	1.56%	394,499,316.00
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%	33,298,572.00
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%	
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 B1a thru B1d)	1000-1999	145,139,649.50	-7.79%	133,830,287.00	1.80%	136,239,232.00
2. Classified Salaries						
a. Base Salaries				57,905,136.57		54,188,226.57
b. Step & Column Adjustment				1,334,714.00		1,354,705.43
c. Cost-of-Living Adjustment						
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%	55,541,932.00
3. Employee Benefits	3000-3999	94,878,983.06	2.31%	97,067,416.00	10.17%	106,940,560.00
4. Books and Supplies	4000-4999	9,456,784.62	-5.09%	8,975,721.00	0.00%	8,975,721.00
5. Services and Other Operating Expenditures	5000-5999	39,823,821.28	-5.68%	37,560,249.00	3.04%	38,702,081.00
6. Capital Outlay	6000-6999	47,950.14	0.00%	47,950.00	0.00%	47,950.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	6,649,565.50	0.00%	6,649,566.00	0.00%	6,649,566.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(3,378,587.00)	0.00%	(3,378,587.00)	0.00%	(3,378,587.00)
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
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
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						
(Line A6 minus line B11)		8,866,794.28		10,654,815.43		(6,969,097.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		3,847,721.35		14,714,515.63		25,369,331.06
2. 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						
1. 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		24,869,331.06		17,900,234.06
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance		14,714,515.63		25,369,331.06		18,400,234.06
(Line D3f must agree with line D2)						

REVISED

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						
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.)						
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)		14,214,515.63		24,869,331.06		17,900,234.06
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.						
Expenditure Reductions						

REVISED

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						
1. LCFF/Revenue Limit Sources	8010-8099	3,278,309.00	0.00%	3,278,309.00	0.00%	3,278,309.00
2. Federal Revenues	8100-8299	41,478,295.65	-10.00%	37,330,466.00	-10.00%	33,597,419.00
3. Other State Revenues	8300-8599	46,646,898.43	-5.00%	44,314,554.00	-5.00%	42,098,826.00
4. Other Local Revenues	8600-8799	38,310,651.42	0.00%	38,310,651.00	0.00%	38,310,651.00
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%	92,197,438.00
f. Total (Sum lines A1 thru A5c)		205,910,384.88	0.55%	207,049,833.00	1.17%	209,482,643.00
B EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				50,633,452.32		50,835,986.32
b. Step & Column Adjustment				202,534.00		203,344.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	50,633,452.32	0.40%	50,835,986.32	0.40%	51,039,330.32
2. Classified Salaries						
a. Base Salaries				35,000,315.33		35,385,318.33
b. Step & Column Adjustment				385,003.00		389,239.00
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%	35,774,557.33
3. Employee Benefits	3000-3999	53,208,369.85	15.79%	61,611,722.00	6.07%	65,351,939.00
4. Books and Supplies	4000-4999	10,162,422.27	1.97%	10,362,952.00	3.04%	10,677,986.00
5. Services and Other Operating Expenditures	5000-5999	39,020,757.03	3.04%	40,206,988.00	3.04%	41,429,280.00
6. Capital Outlay	6000-6999	0.00	0.00%	2,779,708.00	0.00%	2,779,708.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	2,203,927.50	0.00%	2,203,928.00	0.00%	2,203,928.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	2,086,902.61	0.00%	2,086,903.00	0.00%	2,086,903.00
9. Other Financing Uses						
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)						
11. Total (Sum lines B1 thru B10)		192,716,146.91	6.84%	205,473,505.65	2.86%	211,343,651.65
C NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		13,594,237.97		1,576,327.35		(1,861,008.65)
D FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		19,860,528.85		33,454,766.82		35,031,094.17
2. Ending Fund Balance (Sum lines C and D1)		33,454,766.82		35,031,094.17		33,170,085.52
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	33,454,766.82		35,031,094.17		33,170,085.52
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance		33,454,766.82		35,031,094.17		33,170,085.52
(Line D3f must agree with line D2)						

REVISED

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						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
(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. 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.						

REVISED

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						
1. 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	41,483,795.63	-10.00%	37,335,966.00	-10.00%	33,602,919.00
3. 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	71,609,225.40	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 A) thru A5c)		567,090,482.83	-2.23%	554,435,477.00	-0.07%	554,023,001.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				195,773,101.82		184,666,273.32
b. Step & Column Adjustment				1,553,103.00		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 B1a thru B1d)	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				0.00		0.00
d. Other Adjustments				(5,051,624.00)		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
3. Employee Benefits	3000-3999	148,087,352.91	7.15%	158,679,138.00	3.88%	172,292,519.00
4. Books and Supplies	4000-4999	19,619,206.89	-1.43%	19,338,673.00	1.63%	19,653,707.00
5. Services and Other Operating Expenditures	5000-5999	78,844,578.31	-1.37%	77,767,237.00	3.04%	80,131,561.00
6. Capital Outlay	6000-6999	47,950.14	5797.08%	2,827,658.00	0.00%	2,827,658.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	8,853,493.00	0.00%	8,853,494.00	0.00%	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
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		544,629,450.58	-0.45%	547,204,334.22	3.81%	562,853,106.65
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		22,461,032.35		12,231,142.78		(8,830,105.65)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		23,708,250.20		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						
a. Nonspendable	9710-9719	150,000.00		150,000.00		150,000.00
b. Restricted	9740	33,454,766.82		35,031,094.17		33,170,085.52
c. Committed						
1. 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						
1. 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		48,169,282.45		60,400,425.23		51,570,319.58
(Line D3f must agree with line D2)						

REVISED

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						
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
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		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a 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%		4.59%		3.18%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation 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 (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
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		34,957.77		34,576.05
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		544,629,450.58		542,204,334.22		562,853,106.65
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		544,629,450.58		542,204,334.22		562,853,106.65
d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)		2%		2%		2%
e. Reserve Standard - By Percent (Line F3c times F3d)		10,892,589.01		10,844,086.68		11,257,062.13
f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		10,892,589.01		10,844,086.68		11,257,062.13
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

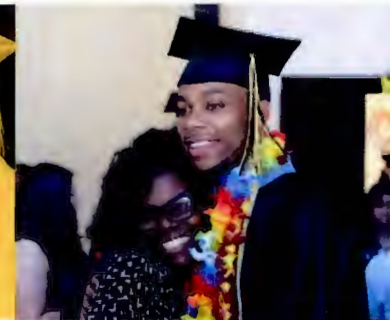
REVISED



OAKLAND UNIFIED SCHOOL DISTRICT

Community Schools, Thriving Students

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 27, 2017



Table of Contents

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



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

	Object Codes	2017-18 Estimated Actuals	2018-2019 Adopted Budget	2019-2020 Previous MYP	2019-20 Previous Reduction	2019-20 Proposed Reallocation	2019-2020 Revised MYP	2020-2021 Revised MYP
REVENUE								
LCFF		\$ 364,087,305	\$ 383,400,666	\$ 389,191,003			\$ 389,191,003	\$ 394,499,316
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	\$ 8,370,341
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	\$ 344,540,358
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	\$ 2,593,888	\$ 1,790,000	\$ 1,790,000		\$0	\$ 1,790,000	\$ 1,790,000
TOTAL		\$ 339,026,845	\$ 352,313,303	\$ 336,730,829		\$ (0)	\$ 336,730,829	\$ 351,509,455
NET INCREASE (DECREASE)		\$ 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		\$ 5,697,721	\$ 14,214,516	\$ 24,869,331			\$ 24,869,331	\$ 17,900,234
Reserve for Economic Uncertainty		\$ 5,847,721	\$ 14,714,516	\$ 25,369,331		\$ -	\$ 25,369,331	\$ 18,400,234



MYP Restricted

MYP RESTRICTED		2017-18 Estimated	2018-2019 Adopted	2019-2020	2019-20 Projected	2019-2020 Revised	2020-2021 Revised
	Object Codes	Actuals	Budget	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 total		\$ 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	\$ -	\$ -
TOTAL		\$ 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

		2017-18 Estimated	2018-2019 Adopted	2019-2020	2019-20 Proposed	2019-2020 Revised	2020-2021 Revised
Object Codes		Actuals	Budget	Previous MYP	Reallocation	MYP	MYP
REVENUE							
LCFF		\$ 366,978,239	\$ 386,678,975	\$ 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
OTHER STATE		\$ 66,761,156	\$ 66,754,422	\$ 52,456,909		\$ 52,456,909	\$ 50,469,167
LOCAL		\$ 81,649,343	\$ 71,609,223	\$ 71,609,223		\$ 71,609,223	\$ 71,609,223
Other Financing Sources		\$ -	\$ 564,067	\$ 564,067		\$ 564,067	\$ 564,067
TOTAL		\$ 566,260,130	\$ 567,090,483	\$ 554,435,477	\$ -	\$ 554,435,477	\$ 554,023,001
EXPENDITURES							
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 total		\$ 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.