Board Office Use: Le	gislative File Info.
File ID Number	18-1680
Introduction Date	8/8/2018
Enactment Number	
Enactment Date	

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Community Schools, Thriving Students

Memo	
То	Board of Education
From	Kyla Johnson-Trammell, Superintendent Marcus Battle, Chief Business Officer Ofelia Roxas, Chief Financial Officer
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	 <u>Exhibit "A"</u> 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



Community Schools, Thriving Students

		2018	3-2019 Adopted		2019-2020	2019-20 Projected	201	9-2020 Revised	202	0-2021 Revised
	Object Codes		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
LASSIFIED	2000-2999	\$	57,905,137	\$	59,239,851	(\$5,051,624)	\$	54,188,227	\$	55,542,932
BENEFITS	3000-3999	\$	94,878,983	\$	105,741,835	(\$8,674,419)	\$	97,067,416	\$	106,940,560
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
Contracts and Services	5000-5999	\$	39,823,821	\$	41,034,465	(\$3,474,216)	\$	37,560,249	\$	38,702,081
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 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

July 10, 2018

BOARD OF EDUCATION

oaquin Rivera Trustee Area |

Amber Childress Trustee Area 2

> Ken Berrick Trustee Area 3

Aisha Knowles Trustee Area 4

Fred Sims Trustee Area 5

Eileen McDonald Trustee Area 6

Yvonne Cerrato Trustee Area 7

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

313 W. Winton Ave. Hayward, California 94544-1136

(510) 887-0152

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,

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.

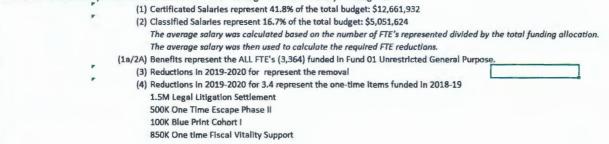
General Expenditure Reduction (Unrestricted)

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.

		2018-2019 Adopted 2019-2020 2		2019-20 Projected	2019-20 Projected 20		203	20-2021 Revised		
	Object Codes		Budget	F	revious MYP	Reduction		MYP		MYP
ERTIFICATED	1000-1999	\$	145,139,650	\$	146,492,219	(\$12,661,932) \$	133,830,287	\$	136,239,232
LASSIFIED	2000-2999	\$	57,905,137	\$	59,239,851	(\$5,051,624	1 \$	54,188,227	\$	55,542,932
ENEFITS	3000-3999	\$	94,878,983	\$	105,741,835	(\$8,674,419	1 \$	97,067,416	\$	106,940,560
Sub total		\$	297,923,769		311,473,904	(26,387,974)	285,085,930	\$	298,722,724
ooks & Supplies	4000-4999	\$	9,456,785	\$	(20,886,469)	\$29,862,190	\$	8,975,721	\$	8,975,721
contracts and Services	5000-5999	\$	39,823,821	\$	41,034,465	(\$3,474,216	1 \$	37,560,249	\$	38,702,081
apital Outlays	6000-6999	\$	47,950	\$	47,950		\$	47,950	\$	47,950
ther Outgoing	7000-7499	\$	3,270,979	\$	3,270,979		\$	3,270,979	\$	3,270,979
ther Financing Uses	7600-7699	\$	1,790,000	\$	1,790,000	\$0	\$	1,790,000	\$	1,790,000
TOTAL		\$	352,313,303	\$	336,730,829	\$ ((1 \$	336,730,829	\$	351,509,455

	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.



We will provide a more detailed expenditure plan in the first interim as we complete the yearend 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

July 1 Budget General Fund Multiyear Projections Unrestricted

Description	Object Codes	2018-19 Budget (Form 01)	% Change (Cols. C-A/A) (B)	2019-20 Projection	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
Emer projections for subsequent years 1 and 2 in Columns C	and E;					
current year - Column A - is extracted)						
REVENUES AND OTHER FINANCING SOURCES 1. LCFF/Revenue Limit Sources	8010-8099	383,400,666.00	1.5196	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	20,407,523.35	-59.51%	8.142,355.00	2.80%	8,370,341.0
4. Other Local Revenues	8600-8799	33,298,571.98	0.00%	33,298,572.00	0,00%s	33,298,572,0
5. Other Financing Sources						
a. Transfers In	8900-8929	564,067.00	0.00%	364,067.00	0.00%	564.067.0
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)		361,180,097.95	-3.82%	347,385,644,00	-0.59%	345,319,920.0
EXPENDITURES AND OTHER FINANCING USES		and the second se			and the second s	
1. Certificated Salaries						
a. Base Salaries				45,139,649,50	N	146,492,218.5
b. Step & Column Adjustment				1.352.569.00		2,636,860.0
c. Cost-of-Living Adjustment			-	(press to the		
d. Other Adjustments					the second second	
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	145 139.649.50	0.93%	146,492,218,50	1.80%	149,129,078.5
2. Classified Salaries		That she to be	45.04	10011000000000		Trainer and
a. Base Salaries				\$7,905,136,57		59,239,850.5
b. Step & Column Adjustment		11 12 12		1,334,714,00		1,480,996.0
c. Cost-of-Living Adjustment			6 19	1934/214/44		1,460,370.0
	1				State and the	
d. Other Adjustments	2000 2000	67 00x 11x 87	7.7.6	ER 170 PER 57	2.50%	10 470 612 2
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	57,905,136.57	2.31%	59,239,850.57		60,720,846.5
3. Employee Benefits	3000-3999	94,878,983.06	11,45%	105,741,835,00	9.98%	116,294,446.0
4. Books and Supplies	4000-4999	9,456,784.62	-320.86%	(20.886,469,00)	0.00%	(20,886,469.0
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	W.00%5	47,950.0
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400 7199	6,649,565.50	D DDM 6	6,649,566.00	0.00%	6,649,566.0
Other Outgo - Transfers of Indirect Costs	7300-7399	(3,378,587.00)	0,00%	(3.378,587.00)	0.00%	(3.378.587.0)
9. Other Financing Uses		Partie and				
a. Transfers Out	7600-7629	1,790,000,00	11.00%	1,790,0002.00	0.00%	1,790,000,0
b. Other Uses	7630-7699	0.00	0.DXP%		0.00%	
0. Other Adjustments (Explain in Section F below)	-		1.456		a construction of	
1. Fotal (Sam lines B1 (Inti B10)		352,313,303.67	-4.42%	336,730,829.07	4 73%	352,648,744.0
NET INCREASE (DECREASE) IN FUND BALANCE		N ALL man my		instanting	A REAL PROPERTY OF	
(Line A6 mmus line B11)		8,866,794.28		10,654,814.93		(7,328,824.0)
FUND BALANCE					-	
1. Net Beginning Fund Balance (Form 01, line F1e)		5,847,721.35		14.714,515.03	A Designation of the local division of the l	25,369,330,5
2. Ending Fund Balance (Sum lines C and D1)	1	14.714.515 63		25,369,330,56		18,040,506,4
3. Components of Ending Fund Balance			1000			
	9710-9719	150,000 00	C	150,000.00	the second s	150,000 D
a. Nonspendable		130,000.00		1.50,000.00	-	13563602.0
b. Restricted	9740		-		-	
c. Committed	0750	6.00				
1. Stabilization Arrangements	9750	0.00		768 4000 00		100 000 0
2. Other Commitments	9760	350,000 00		350,000.00	-	350.000.0
d. Assigned	9780	0.00	-			
e. Unassigned/Unappropriated		aladi gina	-	the man and		and the second
1. Reserve for Economic Uncertainties	9789	14.214,515,63		24,869,330.55		17,540,506,3
2. Unassigned/Unappropriated	9790	0.00		D.00		0.0
f. Total Components of Ending Fund Balance			A DECEMBER OF STREET			
(Line D3Firmist arree with line D2)		14.714,515.63		21,369,330,56		18,040,506.4

OPICIAL

July 1 Budget General Fund Multiyear Projections Unrestricted

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	and a second second	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	and the second s	0.00		0.00
(Enter reserve projections for subsequent years 1 and 2						
in Columns C and E; current year - Column A - is extracted.)					14	
Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750		100000000000000000000000000000000000000		and the second se	
b. Reserve for Economic Uncertainties	9789		A 44 12			
e. Unassigned/Unappropriated	9790				the second second	
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.

		estricted				
Description	Object Godes	2018-19 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2019-20 Projectism (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
finite projections for subsequent years 1 and 2 in Columns C and	E;		-			
current year - Column A - is extracted)						
REVENUES AND OTHER FINANCING SOURCES				100 C 100 C 100 C	1.1.1.1.1	
 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%	13,597,419.0
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	8000 8020	0.00	0.000		-	
a. Transfers In b. Other Sources	8900-8929	0,00	**************************************		.0.00%	
c. Contributions	8930-8979 8980-8999	76,196,230,38	10.00%	83,815,853.00	0.00% 10.00%	92,197,438.0
6. Total (Sum lines A1 thm A5c)	0900-0999	205,910,384.88	0.55%	207,049,833.00	1.17%	209,482,643,0
EXPENDITURES AND OTHER FINANCING USES						an yet we fit to be
1. Certificated Salaries		1	Sec.			
		100	N I I I I I I I I I I I I I I I I I I I			10.000.000.7
a. Base Salaries				50.633,452,32		50,835,986.7
b. Step & Column Adjustment				202,534.00		205,344.0
c. Cost-of-Living Adjustment			A CONTRACTOR OF A CONTRACTOR A			
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	50.673,452.32	0.40%	50,835.986.32	-0.40%6	51,039,330,3
2. Classified Salaries		1000	Concerning of the second s		Contract of the local division of the local	
a. Base Salaries			1	35,000,315.33		35,385,318,3
b. Step & Column Adjustment				385,003.00		389,239.0
c. Cost-of-Living Adjustment					10 A A	
d. Other Adjustments					No. of the second second	
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	35,000,315,33	1.10%	35,385,318,33	1.10%	35,774,557.7
3. Employee Benefits	3000-3999	53,208,369,85	15.79%	61,611,722.00	6.075%	65,351,959.00
4. Books and Supplies	4000-4999	10,162,422.27	1.97%	10,362,952.00	3.04%	10,677,985.0
5. Services and Other Operating Expenditures	5000-5999	39,020,757.03	3.44%	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, 7400-7495	2,203.027.50	03056	1,203,928,00	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				and a product of		
a. Transfers Out	7600-7629	0.00	0.00%		0.0025	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
0. Other Adjustments (Explain in Section F below)	1			1		
1. Total (Sum lines B1 thru B10)		192,316,146.91	6.84%	205,473,505.65	2.86%	211,343,651.65
NET INCREASE (DECREASE) IN FUND BALANCE		- Annotation -		e dente la		
Line Aleminus line B11)		1,591,297.07		1,576,327.35		(1.861,008,65
FUND BALANCE		and the state of	1			Canada and and and
1. Net Beginning Fund Balance (Form 01, line F1e)	-	19,860,528,85		53,454,766.82		35,031,094.1
2. Ending Fund Balance (Sum lines C and D1)		33,454,765.82		35,051,094.17	: /	33,170,085.5
3. Components of Ending Fund Balance	0.510.0510					
a. Nonspendable	9710-9719	0.00		an well look in the	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	
b. Restricted	9740	33,454,766,82		35,031,094.17	C	33,170.085.5
c. Committed			-)}		-	
1. Stabilization Arrangements	9750					
2. Other Commitments	9760	1				
d. Assigned	9780		and the second se			
e. Unassigned/Unappropriated		1		1	-	
1. Reserve for Economic Uncertainties	9789				- F-	-
2. Unassigned/Unappropriated	9790	0.00		0.00		0.0
f. Total Components of Ending Fund Balance		1000			and the second second	1
(Line D31 must agree with line D2)		33,454,766.82	and the second second	35,031,094.17		33,170,085,57

July 1 Budget General Fund Multiyear Projections Restricted

Description	Object Codes	2018-19 Budget (Form 01)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
E. AVAILABLE RESERVES		La contra				1 1 1 1 1 1 1
1. General Fund		1. 1. 200 00 94				
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789		122 0 1 20			
c. Unassigned/Unappropriated	9790		A DOLLAR STREET			
Enter reserve projections for subsequent years 1 and 2					C	
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				12 11 11 11	
c. Unassigned/Unappropriated	9790				1	
3. Total Available Reserves (Sum lines E1a thru E2c)		The second second second	Marshall Marshall	The second second second		

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.

July 1 Budget General Fund Multiyear Projections Unrestricted/Restricted

	Object	2018-19 Budget (Form 01)	% Change (Cols. C-A/A)	2019-20 Projection	% Change (Cols. E-C/C)	2020-21 Projection
Jescription	Codes	(A)	(B)	(C)	(D)	(E)
Enter projections for subsequent years 1 and 2 or Columns (1 and 1-						
current year - Column A - is extracted) REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	385,678,975,00	1.50%	392,469,312.00	1.55%	398,557,187.0
2. Federal Revenues	8100-8299	41,483,795.65	-10.00%	37,335,966.00	-10.00%	33,602,919,0
3. Other State Revenues	8300-8599	86,754,421.78	+21.42%	52,456,909.00	-3,79%	54 469,167 0
4. Other Local Revenues	8600-8799	71,609,223.40	0.00%	71,609,223,00	0.00%	71,609,223,0
5. Other Financing Sources						
a. Transfers In	8900-8929	564,067.00	0,00%	564,067.00	0.00%	564,067.0
b. Other Sources	8930-8979	0.00	0.00%	0,00	0.00%	0.0
c. Contributions	8980-8999	0.00	0.00%	0,00	0.00%	D,0
6. Tono (Sum lines A) thru A5c)		567,090,482.83	-2.23%	554,435,477.00	D.07%	554,802,563.0
EXPENDITURES AND OTHER FINANCING USES	1		and the second se		· · · · · · · · · · · · · · · · · · ·	
1. Certificated Salaries				100.00		
a. Base Salaries				195,773,101.82		107,328,204 K
b. Step & Column Adjustment				1,555,103,00	1	2,840,204.0
c. Cost-of-Living Adjustment	1			0.00		-0.0
d. Other Adjustments				0.00		XI. (I
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	195,773,101:82	0.79%	197.328,204.82	1.44%	200,158,408,8
2. Classified Salaries	1000-1777			to the second state		200101000100010
a. Base Salaries				92.005,451.90		94,625,168,9
				1,719,717.00		1.870.235.0
b. Step & Column Adjustment		1			-	and the second second
c. Cost-of-Living Adjustment			And in case of the local division of the loc	0.00	1	D.0
d. Other Adjustments			in the second second	0.00	the second second	0.0
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	92,905,451,90	85%	94,625,168.90	1.98%	96,495,403.9
Employee Benefits	3000-3999	148,087,352,91	13.01%	107,353,557.00	8.54%	181,640,405.0
Books and Supplies	4000-4999	19,819,206,89	-153.64%	(10,523,517.00)	-2.99%	(10,208,485.0
5. Services and Other Operating Expenditures	5000-5999	78.844.578.31	3.04%	81,241,453.00	3.04%	83,711,193 (
6. Capital Outlay	6000-6999	47,950,14	\$797.08%	2,827,658.00	31.00%	1,827,658.0
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	8,853,493.00	0,00%	8,853,494.00	0.00%	8,853,494.0
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1.291.684.39)	0.00%	(1.291,684.00)	0.00%	(1,29),684.0
9. Other Financing Uses	1500 1577	The trov the f		Tree three well		(marine in a
a. Transfers Out	7600-7629	1,790,000,00	0.00Fu	1.790,000.00	15.00%	1,790,000.0
b. Other Uses	7630-7699	50.00	0.00%)	0,00	0.00%	0.0
0. Other Adjustments				0.00		0.0
1 Teral (Sum lines B1 dura B10)		544,629,450.38	10 45%	542,204,334.72	4.02%	562,992,305,7
NET INCREASE (DECREASE) IN FUND BALANCE			10.42.4			- we prove provide
Ling As minus ling B11)		22,461,032.25		12,231,142.28	A REAL PROPERTY.	(9,189,852.7
		22,401,032.25		14,431,192,48		(2,102,012.7
FUND BALANCE		an and also add		10 100 201 12		Same and
1. Net Beginning Fund Balance (Form 01, line F1e)	-	25,708,250,20		48,169,282,45	1	60,400,424.7
2. Ending Fund Balance (Sum lines C and D1)	-	48,169,282.45		50,400,424.73	-	51,210,592.0
3. Components of Ending Fund Balance			1	ing here he	1000	100 200 0
a. Nonspendable	9710-9719	150,000,00		150,000.00	-	150,000,0
b. Restricted	9740	33,454,766,82	+	35,031,094.17		33,170,085,5
c. Committed	0750	0.00	1	-0.00	The second s	0.0
1. Stabilization Arrangements	9750 9760	350,000.00	A DESCRIPTION OF THE OWNER OWNER OF THE OWNER OWNER OF THE OWNER OWNER OF THE OWNER OWN	350:000.00	and the second s	350,000,0
2. Other Commitments	9780	0,00	1	330,000,00	-	0.1
d. Assigned	9/00	10,00	2 1	0.00	-	0,0
e. Unassigned/Unappropriated	0790	14.214 515 62		24,869,330,56	A. Andrewson and A.	17,540,50h.4
1. Reserve for Economic Uncertainties	9789 9790	14,214,515,63	4	24,809,330,36		17.549.300.4 D.t
2. Unassigned/Unappropriated	9790	1,00		0.00		0.0
f. Total Components of Ending Fund Balance (Line 031'must surge with line 02)		48.169.282.45	A 4.4	60,400.424.73		31,210,592.0

TRIGINAL

July 1 Budget General Fund Multiyear Projections Unrestricted/Restricted

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			1		6.61	
a. Stabilization Arrangements	9750	0,00		0.00	1.	0.00
b. Reserve for Economic Uncertainties	9789	14,214,515.63	1. 1. 1. 1. 1.	24,869,330.56	and the second	17,540,506,49
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances		-				
(Negative resources 2000-9999)	979Z		and the second second	0.00	1 (contraction of the	0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)			1 C			
a. Stabilization Arrangements	9750	0.00	10 - 2 - 2 - 2	0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00	and the second	0.0
c. Unassigned/Unappropriated	9790	0.00	A CARLER A	0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		14,214,515.63		24,869,330.56	a day in the	17,540,506.41
4. Total Available Reserves - by Percent (Line E3 divided by Line F5c)		2.61%	in the second second	4.59%		3.11
F RECOMMENDED RESERVES		the state of the				
1. Special Education Pass-through Exclusions		11 11 15 100				
For districts that serve as the administrative unit (AU) of a						
special education local plan area (SELPA):		1.1920 - 193				
a. Do you choose to exclude from the reserve calculation						
		A 196,200 197,000				
	No	1				
the pass-through funds distributed to SELPA members?	No	-				
the pass-through funds distributed to SELPA members? b. If you are the SELPA AU and are excluding special	No	-				
the pass-through funds distributed to SELPA members?	No					
the pass-through funds distributed to SELPA members? b. If you are the SELPA AU and are excluding special education pass-through funds:	No					
the pass-through funds distributed to SELPA members? b. If you are the SELPA AU and are excluding special education pass-through funds:	No					
 the pass-through funds distributed to SELPA members? b. If you are the SELPA AU and are excluding special education pass-through funds: Enter the name(s) of the SELPA(s): 	No					
the pass-through funds distributed to SELPA members? 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	No	0.00		0.00		0.0
 the pass-through funds distributed to SELPA members? b. If you are the SELPA AU and are excluding special education pass-through funds: 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 	No	6.00		0.00		0,0
 the pass-through funds distributed to SELPA members? b. If you are the SELPA AU and are excluding special education pass-through funds: 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 	No	6.00		0.00		0,0
 the pass-through funds distributed to SELPA members? b. If you are the SELPA AU and are excluding special education pass-through funds: 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 						
 the pass-through funds distributed to SELPA members? b. If you are the SELPA AU and are excluding special education pass-through funds: 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 		<u>6.00</u> 35.339.48		0.00 34,957.77		
 the pass-through funds distributed to SELPA members? b. If you are the SELPA AU and are excluding special education pass-through funds: 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 proje 3. Calculating the Reserves 		35,339,48		34,957.77		34,576.0.
 the pass-through funds distributed to SELPA members? b. If you are the SELPA AU and are excluding special education pass-through funds: 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 a. Expenditures and Other Financing Uses (Line B11) 	ections)	35.339.48 544,629,450.58		34,957.77 542,204,334,72		34,576.0 563,992,395.7
 the pass-through funds distributed to SELPA members? b. If you are the SELPA AU and are excluding special education pass-through funds: 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 a Expenditures and Other Financing Uses (Line B11) b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No) 	ections)	35,339,48		34,957.77		34,576.0 563,992,395.7
 the pass-through funds distributed to SELPA members? b. If you are the SELPA AU and are excluding special education pass-through funds: 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 a Expenditures and Other Financing Uses (Line F11) b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No) c. Total Expenditures and Other Financing Uses (Line F1b2, if Line F1a is No) 	ections)	35.339.48 544,629,450.58		34,957.77 542,204,334,72		0,01 34,576.03 563,992,395.77 0,00 563,992,395.77
 the pass-through funds distributed to SELPA members? b. If you are the SELPA AU and are excluding special education pass-through funds: 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 a Expenditures and Other Financing Uses (Line B11) b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is Note: Catolating the Reserves) Total Expenditures and Other Financing Uses (Line F1b2, if Line F1a is Note: Catolating the F3b) d. Reserve Standard Percentage Level 	ections)	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		34,576.0. 563,992,395.7. 0,0 563,992,395.7.
 the pass-through funds distributed to SELPA members? b. If you are the SELPA AU and are excluding special education pass-through funds: 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 a Expenditures and Other Financing Uses (Line F11) b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No) c. Total Expenditures and Other Financing Uses (Line F1b2, if Line F1a is No) 	ections)	35,339,48 544,629,450,58 0.00 544,629,450,58 2%		34,957.77 542,204,334.72 0.00 542,204,334.72 2%		34,576.0 563,992,395.7 0,0 563,992,395.7 2
 the pass-through funds distributed to SELPA members? b. If you are the SELPA AU and are excluding special education pass-through funds: 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 a Expenditures and Other Financing Uses (Line B11) b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is Note: Catolating the Reserves) Total Expenditures and Other Financing Uses (Line F1b2, if Line F1a is Note: Catolating the F3b) d. Reserve Standard Percentage Level 	ections)	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		34,576.0. 563,992,395.7. 0,0 563,992,395.7. 2'
 the pass-through funds distributed to SELPA members? b. If you are the SELPA AU and are excluding special education pass-through funds: 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 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 B12) d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details) 	ections)	35,339,48 544,629,450,58 0.00 544,629,450,58 2%		34,957.77 542,204,334.72 0.00 542,204,334.72 2%		34,576.0 563,992,395.7 0,0 563,992,395.7 2
 the pass-through funds distributed to SELPA members? b. If you are the SELPA AU and are excluding special education pass-through funds: 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 a. Expenditures and Other Financing Uses (Line B11) b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is Note: Total Expenditures and Other Financing Uses (Line F1b2, if Line F1a is Note: Caleulation details) d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details) e. Reserve Standard - By Percent (Line F3c times F3d) 	ections)	35,339,48 544,629,450,58 0.00 544,629,450,58 2%		34,957.77 542,204,334.72 0.00 542,204,334.72 2%		34,576.0 563,992,395.7 0,00
 the pass-through funds distributed to SELPA members? b. If you are the SELPA AU and are excluding special education pass-through funds: 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 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 B11) 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 	ections)	35,339,48 544,629,450,58 0.00 544,629,450,58 2% 10,892,589,01		34,957.77 542,204,334.72 0.00 542,204,334.72 296 10,844,086.69		34,576.0 563,992,395.7 0,0 563,992,395.7 2 11,279,847.9

Form MYP

Multi-Year Projections

July 1 Budget General Fund Multiyear Projections Unrestricted

Deseription	Object Codes	2018-19 Budget (Form 01)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C)	2020-21 Projection (E)
Faler projections for subsequent years 1 and 2 in Columns C a	and E;	-				
current year - Column A - is extracted)				_		
A REVENUES AND OTHER FINANCING SOURCES	8010 8000	383,400,666.00	1.710	200 201 002 00	1.200	701 300 717 8
LCFF/Revenue Limit Sources Federal Revenues	8010-8099 8100-8299	5,500,00	0.00%	389,191,003.00 5,500.00	0.00%	394,499,316.0
3. Other State Revenues	8300-8599	20,107,523.35	-59.51%	8,142,355.00	2.80%	8,370,341.0
4. Other Local Revenues	8600-8799	33,298,571,98	0.00%	33,298,572.00	0.00%6	33.298.572.0
5. Other Financing Sources						
a. Transfers In	8900-8929	564,067,00	0,00%	564,067.00	0.00%	564,067.0
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
 Total (Sum lines A1 than A5c) 		361,180,097,95	-3.82%	347,385,644.00	-0.82%	344.540.358.0
EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries	1		×	145.139,649.50		133,830,287,0
b. Step & Column Adjustment				1.352,569,00		2,408.945.0
c. Cost-of-Living Adjustment						
d. Other Adjustments				(12,661,931.50)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	145,139,649,30	-7.79%	133,830,287.00	1,80%	136,239,232,0
2. Classified Salaries				-		
a. Base Salaries			1	\$7,905,136.57	-	54,188,226.5
b. Step & Column Adjustment		_		1,334,714.00		1,354,705.4
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	1.50%	55.542.932.0
3. Employee Benefits	3000-3999	94,878,983,06	2.31%	97,067,416.00	10.17%	106.940.560.0
4. Books and Supplies	4000-4999	9,456,784.62	-5.09%	8,975,721.00	0.00%	8,975,721.0
 Services and Other Operating Expenditures 	5000-5999	39,823,821 28	-5.68%	37,560,249.00	3.04%	38,702,081.0
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	5,649,565,50	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)	D.00%	(3.378,587,00)	0.00%	(3,378,587.0
9. Other Financing Uses	1500-1577	(aproantau)	0.0076	13,376,367,007	0.0070	15-519-561 /
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	D.00%	1,1094,000,000	0.00%	1,740,000.0
10. Other Adjustments (Explain in Section F below)	1030 1077	0,00	17 CH 74		0.0031	
Li. Total (Sum intes B) (im) B10)		352,313,303,67	-4.42%	336,730,828.57	4.39%	351,509,455.0
NET INCREASE (DECREASE) IN FUND BALANCE		524,512(202)01, 1		South Company of Company	43770	331,337,475.00
(Line A6 minus line B11)		8.866,794.28		10,654,815.43	and the local	(6,969,097.0)
		in which is a line		10,001,01012		1057173077 0
FUND BALANCE		The second second		and the second second	per la constitución de	A
1. Net Beginning Fund Balance (Form 01, line F1e)	-	5,847,721.35	-	14,714,515,63	-	25,369,331.0
Ending Fund Balance (Sum lines C and DI)	-	14:714:515:63	1	25.369.331.06		18,400,234.0
3. Components of Ending Fund Balance					a set	
a. Nonspendable	9710-9719	150.00024KI		150,000,00		150,000.0
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00	1			
2. Other Commitments	9760	350.000.00	-	350,000.00	1 m	350.000.0
d. Assigned	9780	0.00	-	10 7000 00	-	and the second for
e. Unassigned/Unappropriated	7100	1,00				
1. Reserve for Economic Uncertainties	9789	14,214,515.63		24,869,331.06		17,900,234.0
	-	14,214,313.63	-	24,809,551.06		17,900,254.0
2. Unassigned/Unappropriated	9790	0.00		11.00		0.0
 f. Total Components of Ending Fund Balance (Line D31 must agree with time D2) 		14,714,515.63		15,369,331,06		18,400,234.0

July 1 Budget General Fund Multiyear Projections Unrestricted

Description	Object Codes	2018-19 Budget (Form 01)	% Change (Cols. C-A/A) (B)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
E AVAILABLE RESERVES			1			
1. General Fund						
a. Stabilization Arrangements	9750	0.00	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	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			1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1			
in Columns C and E; current year - Column A - is extracted.)					Lun handland	
Special Reserve Fund - Noncapital Outlay (Fund 17)					10000	
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789		No.			
c. Unassigned/Unappropriated	9790	1	And			
3. Total Available Reserves (Sum lines Ella thru E2c)		14,214,515.63	Section 2	24,869,331.06	1	17,900,234.06

F. ASSUMPTIONS

PLASSUMPTIONS 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

July 1 Budget General Fund Multiyear Projections Restricted

Description	Object Crides	2018-19 Budget (Form 01) (A)	% Change (Cols. C-A/A) (日)	2019-20 Projection (C)	% Change (Cols. E-C/C) (D)	2020-21 Projection (E)
Inter projections for subsequent years 1 and 2 in Columns C and E						
current year - Column A - is extracted)						
A REVENUES AND OTHER FINANCING SOURCES	0010 0000	3 370 300 00	2.000	1 370 700 00	0.000	7 778 700 00
LCFF/Revenue Limit Sources Federal Revenues	8010-8099 8100-8299	3,278,309.00	-10.00%	3,278,309,00	0.00%	3,278,309.00
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%6	
b. Other Sources	8930-8979	0,00	9,00%		0,00%	
c. Contributions	8980-8999	76,196,230.38	10,00%	\$3,815,853.00	10.00%	92,197.438.00
6. Totál (Sum liney A1 thru A5c)		205,910,384.88	0,55%	207,049,833.00	1.17%	209,482,643.00
H EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries		10		50,633,452.32		50,835,986,32
b. Step & Column Adjustment	0	0.0		202.534.00		203,344.00
c. Cost-of-Living Adjustment	0	1 × 0				
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines BIa thru BId)	1000-1999	50.633,452.32	0.40%	50,835,986.32	0.40%	51.039,330.32
2. Classified Salaries					and the second se	
a. Base Salaries				55,000,315.33	A CONTRACTOR OF A CONTRACTOR O	35,385,318.33
b. Step & Column Adjustment		20.000	and the second sec	385,003.00		389,239,00
c. Cost-of-Living Adjustment				C. C	1	
d. Other Adjustments			and the second division of the second divisio			
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	35,000,315.33	1.10%	35,385,318.33	L10%	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
 Books and Supplies 	4000-4999	10,162,422,27	1.97%	10,362,952.00	3.04%	10,677,986.00
 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	2,086,902.01	0.00%	2,086,903.00	0.00%5	2,086,903.00
9. Other Financing Uses	1300=1399	4,000,202.01	0,00.10	*,040,203,60	10.007.2	- 12 Mar 2013 110
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	80.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)	1050 1075					
11. Lotal (Sum lines B) 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					0.000	
(Line A6 minus line B11)		13,594,237 97		1.376,327 35		(1.861,008.65
D FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		19,860,528.85	1	33,454,766.82		35,031,094.17
2. Ending Fund Balance (Sum lines C and D1)		13,454,766,82		35,031,094.17		33,170,085,52
 Ending Fund Balance (Sum lines C and D1) Components of Ending Fund Balance 	-		A CONTRACT OF	Salas faster 17		1011 - 1011 - 011 - 101
a. Nonspendable	9710-9719	0.00		_		
b. Restricted	9740	33,454,766.82		35,031,094.17	1	33,170,085.52
c. Committed			1	- a comment		-
I. Stabilization Arrangements	9750		1			
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated	2700	and the second second				
I. Reserve for Economic Uncertainties	9789	and the second se			1	
 Reserve for Economic Uncertainties Unassigned/Unappropriated 	9789	0.00		0.00		0.00
f. Total Components of Ending Fund Balance	9790	0,00	1	0.00		0.00
Line D3f must agree with line D2)		33,454,766,82		35,031,094.17		33,170,085.53

REVISED

July 1 Budget General Fund Multiyear Projections Restricted

Description	Object Codes	2018-19 Budget (Form 01) (Å)	% 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					Contraction and the second	
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790				Protect of the second	
Enter reserve projections for subsequent years 1 and 2		1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	and all the second			
in Columns C and E; current year - Column A - is extracted.)			and the state of			
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750				Contraction of the second	
b. Reserve for Economic Uncertainties	9789				a line of the line of the	
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)					- 3	Contraction of the

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.

July 1 Budget General Fund Mułtiyear Projections Unrestricted/Restricted

Description	Object Fodey	2018-19 Budget (Form 01)	% Change (Cols. C-A/A)	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	41,483,795.65	-10.00%»	37,335,966.00	-10.00%	33,602,919.00
3. Other State Revenues	8300-8599	56,754,421.78	-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	0.0076	71,009,223.00
5. Other Financing Sources a. Transfers In	8900-8929	564,067.00	0.00%	564,057.00	0.00%	564,067,00
 a. Transfers in b. Other Sources 	8930-8929	0.00	0,00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
0. Tusal (Sum lines A) thru A5c)		567,090,482,83	-2.23%	\$\$4,435,477.00	-0.07%	554.023.001.00
EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				195,773,101.82		184,066,273.32
b. Step & Column Adjustment				1,555,103.00		2,012,289.00
c. Cost-of-Living Adjustment				0.00		0.60
			-	(12,661,931.50)	-	0.00
 d. Other Adjustments e. Total Certificated Salaries (Sum lines B1a thru B1d) 	1000-1999	195,773,201.82	-5.67%	184,666,273.32	1.41%	187,278:502.32
2. Classified Salaries	1000-1999	193,773,101,86	-370130	104000 er man	1.4110	10 rate for annual
		-		92,905,451,90		89,573,544-90
a. Base Salaries				1,719,717.00	1	1,343,944,43
b. Step & Column Adjustment				0.00	-	0.00
c. Cost-of-Living Adjustment			Contraction of the local division of the loc			
d. Other Adjustments		De blie testide		(5,051,624.00)	1,95%	0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	92,905,451,90	3.53%	89,573,544.90		91.317,489.33
3. Employee Benefits	3000-3999	148,087,352.91	7.15%	158,679,138.00	8.58**	172 292 319,00
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%	77,767,137.00	3 04%	80,131,361.00
6. Capital Outlay	6000-6999	47,950,14	5797.08%	2,827,658.00	0.00%	2,827,658.00
Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	8,853,493.00	D.001%a	8,853,494.00	0.00%	8,853,494.00
 8. Other Outgo - Transfers of Indirect Costs 9. Other Financing Uses 	7300-7399	(1.291,684.39)	0.00%	(1,291,684.00)	0,00%	11.291.684.00
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		and the second		00.0	Land Land	.0,00
11. Total (Sum lines B1 tiza B10)		544,629,450,58	-0.45%	\$42,204,334,22	3.81%	562.853,106,65
© NET INCREASE (DECREASE) IN FUND BALANCE					Construction of the	
(Line A6 minus line B11)		22,461 032 25		12.231,142.78		(8,830,105.65
D FUND BALANCE		1000				
1. Net Beginning Fund Balance (Form 01, line F1e)		25,708,250,20		48,169,282.45	1	50,400,425.23
2. Ending Fund Balance (Sum lines C and D1)		48,169,282.45		60,400,429.23		51,570,319,58
Components of Ending Fund Balance					() () () () () () () () () ()	1 dis states alle
a. Nonspendable	9710-9719	150,000,00	-	150,000,00		150,000,00
b. Restricted	9740	33,454,766.82	1	35:031,094.17	-	33,170,085.52
c. Committed	9750	0.00		D,00		0.00
 Stabilization Arrangements Other Commitments 	9750	350,000,00		350,000.00		350,000,00
d. Assigned	9780	9.00		0.00		1.00
e. Unassigned/Unappropriated	2700				1 - 2	
1. Reserve for Economic Uncertainties	9789	14,214,515.63		24,869,331.06		17,900.234,00
2. Unassigned/Unappropriated	9790	0.00		0.00	0	12-120
f. Total Components of Ending Fund Balance						
(Lune D31 must acree with line D2)		48,159,282.45		60,400 425.23	in the second	51,570,319.58

July 1 Budget General Fund Multiyear Projections Unrestricted/Restricted

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)
L AVAILABLE RESERVES	e party	1.02	And and a second	10-7		107
1. General Fund			1. 10 10			
a. Stabilization Arrangements	9750	0.00	State of the	0.00	Carl march	0.00
b. Reserve for Economic Uncertainties	9789	14,214,515.63	and the second	24,869,331.06	A State State State	17,900,234 00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances			1		and the second	
(Negative resources 2000-9999)	979Z		1.1.1.	0.00	1	0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)			and the second		1.	
a. Stabilization Arrangements	9750	0,00		0.00	1. 11 March 1993	0.00
b. Reserve for Economic Uncertainties	9789	0,00	1000	0.00	Shipping	-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	510-58 (F- 74	17.900,234.06
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		2,61%	12 - Car and and	4.59%		3.189
F. RECOMMENDED RESERVES		-1				
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a						
special education local plan area (SELPA):		a chart and				
a. Do you choose to exclude from the reserve calculation		and the second				
		120-000100000000				
	51.	A COLORADO CONTRACTOR				
the pass-through funds distributed to SELPA members?	No	-				
the pass-through funds distributed to SELPA members? b. If you are the SELPA AU and are excluding special	No					
the pass-through funds distributed to SELPA members? b. If you are the SELPA AU and are excluding special education pass-through funds:	No					
the pass-through funds distributed to SELPA members? b. If you are the SELPA AU and are excluding special	No					
the pass-through funds distributed to SELPA members? b. If you are the SELPA AU and are excluding special education pass-through funds:	No				1.5	
the pass-through funds distributed to SELPA members? b. If you are the SELPA AU and are excluding special education pass-through funds:	No					
 the pass-through funds distributed to SELPA members? b. If you are the SELPA AU and are excluding special education pass-through funds: 1. Enter the name(s) of the SELPA(s): 	No					
 the pass-through funds distributed to SELPA members? b. If you are the SELPA AU and are excluding special education pass-through funds: Enter the name(s) of the SELPA(s): 2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, 	No					
 the pass-through funds distributed to SELPA members? b. If you are the SELPA AU and are excluding special education pass-through funds: Enter the name(s) of the SELPA(s): 2. Special education pass-through funds 	No	0.00		0.06		9.00
 the pass-through funds distributed to SELPA members? b. If you are the SELPA AU and are excluding special education pass-through funds: 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 	No	0.00		0.06		0.00
 the pass-through funds distributed to SELPA members? b. If you are the SELPA AU and are excluding special education pass-through funds: 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 	No	0.00		0.06		0.00
 the pass-through funds distributed to SELPA members? b. If you are the SELPA AU and are excluding special education pass-through funds: 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 						
 the pass-through funds distributed to SELPA members? b. If you are the SELPA AU and are excluding special education pass-through funds: 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 		0.00		0.00		
 the pass-through funds distributed to SELPA members? b. If you are the SELPA AU and are excluding special education pass-through funds: 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 prior. 		35,339,48		34,957.77		34,576.03
 the pass-through funds distributed to SELPA members? b. If you are the SELPA AU and are excluding special education pass-through funds: 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 prior. 3. Calculating the Reserves a. Expenditures and Other Financing Uses (Line B11) 	rojections)	35,339,48 544,629,450,58		34,957.77 542.204,334.22		.34,576.03 562,853,106.65
 the pass-through funds distributed to SELPA members? b. If you are the SELPA AU and are excluding special education pass-through funds: 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 pr 3. Calculating the Reserves a. Expenditures and Other Financing Uses (Line B11) b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is 1) 	rojections)	35,339,48		34,957.77		.34,576.03 562,853,106.65
 the pass-through funds distributed to SELPA members? b. If you are the SELPA AU and are excluding special education pass-through funds: 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 a. Expenditures and Other Financing Uses (Line F1b2, if Line F1a is c. Total Expenditures and Other Financing Uses (Line F1b2, if Line F1a is (Line F3a plus line F3b) 	rojections)	35,339,48 544,629,450,58		34,957.77 542.204,334.22		0 00 34,576.05 562,853,106.65 0.00 562,853,106.65
 the pass-through funds distributed to SELPA members? b. If you are the SELPA AU and are excluding special education pass-through funds: 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 a. Expenditures and Other Financing Uses (Line B11) b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is c. Total Expenditures and Other Financing Uses 	rojections)	35,339,48 544,629,450,58 0.00		34,957.77 542,204,334.22 0,00		34,576.03 562,853,106.63 0.00
 the pass-through funds distributed to SELPA members? b. If you are the SELPA AU and are excluding special education pass-through funds: 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 a. Expenditures and Other Financing Uses (Line F1b2, if Line F1a is c. Total Expenditures and Other Financing Uses (Line F1b2, if Line F1a is (Line F3a plus line F3b) 	rojections)	35,339,48 544,629,450,58 0.00		34,957.77 542,204,334.22 0,00		34,576.03 562,853,106.63 9.00 562,853,106.63
 the pass-through funds distributed to SELPA members? b. If you are the SELPA AU and are excluding special education pass-through funds: 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 and Columns and Other Financing Uses (Line F1b2, if Line F1a is c. Total Expenditures and Other Financing Uses (Line F1b2, if Line F1a is c. Total Expenditures and Other Financing Uses (Line F1b2, if Line F1a is c. Total Expenditures and Other Financing Uses (Line F1b2, if Line F1a is c. Total Expenditures and Other Financing Uses (Line F1b2, if Line F1a is c. Total Expenditures and Other Financing Uses (Line F1b2, if Line F1a is c. Total Expenditures and Other Financing Uses (Line F1b2, if Line F1a is c. Total Expenditures and Other Financing Uses (Line F1b2, if Line F1a is c. Total Expenditures and Other Financing Uses (Line F1b2, if Line F1a is c. Total Expenditures and Other Financing Uses (Line F1b2, if Line F1a is c. Total Expenditures and Other Financing Uses (Line F1b2, if Line F1a is c. Total Expenditures and Other Financing Uses (Line F1b2, if Line F1a is c. Total Expenditures and Other Financing Uses (Line F1b2, if Line F1a is c. Total Expenditures and Other Financing Uses (Line F1b2, if Line F1a is c. Total Expenditures and Other Financing Uses (Line F1b2, if Line F1b2, if Line F1b2) d. Reserve Standard Percentage Level 	rojections)	35,339,48 544,629,450,58 0.00		34,957.77 542,204,334.22 0,00 542,204,334.22		34,576.0 562,853.106.6 0.00 562,853,106.6 20
 the pass-through funds distributed to SELPA members? b. If you are the SELPA AU and are excluding special education pass-through funds: 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 a. Expenditures and Other Financing Uses (Line F1b2, if Line F1a is c. Total Expenditures and Other Financing Uses (Line F1b2, if Line F1a is c. Total Expenditures and Other Financing Uses (Line F1b2, if Line F1a is c. Total Expenditures and Other Financing Uses (Line F1b2, if Line F1a is c. Total Expenditures and Other Financing Uses (Line F1b2, if Line F1a is c. Total Expenditures and Other Financing Uses (Line F1b2, if Line F1a is c. Total Expenditures and Other Financing Uses (Line F1b2, if Line F1a is c. Total Expenditures and Other Financing Uses (Line F1b2, if Line F1a is c. Total Expenditures and Other Financing Uses (Line F1b2, if Line F1a is c. Total Expenditures and Other Financing Uses (Line F1b2, if Line F1a is c. Total Expenditures and Other Financing Uses (Line F1b2, if Line F1a is c. Total Expenditures and Other Financing Uses (Line F1b2, if Line F1a is c. Total Expenditures and Other Financing Uses (Line F1b2, if Line F1a is c. Total Expenditures and Other Financing Uses (Line F1b2, if Line F1a is c. Total Expenditures and Other Financing Uses (Line F1b2, if Line F1b2, if Lin	rojections)	35,339,48 544,629,450,58 0.00 544,629,450,58 2%		34,957.77 542,204,334.22 0,00 542,204,334.22 2%		34,576.03 562,853,106.63 0.00 562,853,106.63
 the pass-through funds distributed to SELPA members? b. If you are the SELPA AU and are excluding special education pass-through funds: 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 and Other Financing Uses (Line B11) b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is 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 	rojections)	35,339,48 544,629,450,58 0.00 544,629,450,58 2%		34,957.77 542,204,334.22 0,00 542,204,334.22 2%		34,576.03 562,853.106.63 9.00 562,853,106.63 24 24 11,257.062.13
 the pass-through funds distributed to SELPA members? b. If you are the SELPA AU and are excluding special education pass-through funds: 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 and Other Financing Uses (Line F1b2, if Line F1a is c. Total Expenditures and Other Financing Uses (Line F1b2, if Line F1a is c. Total Expenditures and Other Financing Uses (Line F1b2, if Line F1a is c. Total Expenditures and Other Financing Uses (Line F1b2, if Line F1a is c. Total Expenditures and Other Financing Uses (Line F1b2, if Line F1a is c. Total Expenditures and Other Financing Uses (Line F1b2, if Line F1a is c. Total Expenditures and Other Financing Uses (Line F1b2, if Line F1a is c. Total Expenditures and Other Financing Uses (Line F1b2, if Line F1a is c. Total Expenditures and Other Financing Uses (Line F1b2, if Line F1a is c. Total Expenditures and Other Financing Uses (Line F1b2, if Line F1a is c. Total Expenditures and Other Financing Uses (Line F1b2, if Line F1a is c. Total Expenditures and Other Financing Uses (Line F1b2, if Line F1a is c. Total Expenditures and Other Financing Uses (Line F1b2, if Line F1a is c. Total Expenditures and Other Financing Uses (Line F1b2, if Line F1a is c. Total Expenditures and Other Financing Uses (Line F1b2, if Line F1a is c. Total Expenditures and Other Financing Uses (Line F1b2, if Line F1a is c. Total Expenditures and Other Financing Uses (Line F1b2, if Line F1b2,	rojections)	35,339,48 544,629,450,58 0.00 544,629,450,58 2% 10,892,589,01		34,957.77 542,204,334.22 0,00 542,204,334.22 2% 10,844,086,68		34,576.03 562,853,106.63 0.00



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 272017

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- 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														
		201	7-18 Estimated	201	8-2019 Adopted		2019-2020	2019-20 Previous		9-20 Proposed	20	019-2020 Revised	20	20-2021 Revised
	Object Codes		Actuals		Budget	1	Previous MYP	Reduction	R	leallocation		MYP		MYP
REVENUE														
LCFF		\$	364,087,305	\$	383,400,666	\$	389,191,003				\$	389,191,003	\$	394,499,31
FEDERAL		\$	63,500	\$	5,500	\$	5,500				\$	5,500	\$	5,50
OTHER STATE		\$	13,064,667	\$	20,107,523	\$	8,142,355				\$	8,142,355	\$	8,370,34
LOCAL		\$	35,245,081	\$	33,298,572	\$	33,298,572				\$	33,298,572	\$	33,298,57
Other Financing Sources		\$	(71,006,060)	\$	(75,632,163)	\$	(83,251,786)				\$	(83,251,786)	\$	(91,633,37)
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	\$	55,542,93
BENEFITS	3000-3999	\$	83,171,572	\$	94,878,983	\$	105,741,835			(\$8,674,419)	\$	97,067,416	\$	106,940,56
Sub total		\$	287,742,827	\$	297,923,769		311,473,904			(26,387,974)		285,085,930	\$	298,722,72
Books & Supplies	4000-4999	\$	7,418,321	\$	9,456,785	\$	(20,886,469)	\$ (30,269,987)		\$29,862,190	\$	8,975,721	\$	8,975,72
Contracts and Services	5000-5999	\$	40,670,221	\$	39,823,821	\$	41,034,465			(\$3,474,216)	\$	37,560,249	\$	38,702,08
Capital Outlays	6000-6999	\$	82,717	\$	47,950	\$	47,950				\$	47,950	\$	47,95
Other Outgoing	7000-7499	\$	518,871	\$	3,270,979	\$	3,270,979				\$	3,270,979	\$	3,270,97
Other Financing Uses	7600-7699	\$	2,593,888	\$	1,790,000	\$	1,790,000			\$0	\$	1,790,000	\$	1,790,00
TOTAL		\$	339,026,845	\$	352,313,303	\$	336,730,829		\$	(0)	\$		\$	351,509,45
NET INCREASE (DECREASE)		\$	2,427,648	\$	8,866,794	\$	10,654,815		\$	0	\$	10,654,815	\$	(6,969,09)
FUND BALANCE														
Beginning Balance		\$	3,420,073	\$	5,847,721	\$	14,714,516				\$	14,714,515	\$	25,369,33
Ending Fund Balance		\$	5,847,721	\$	14,714,515	\$	25,369,331		\$	0	\$	25,369,331	\$	18,400,23
Component of EFB														
Non-Spendable		\$	150,000	\$	150,000	\$	150,000				\$	150,000	\$	150,00
Restricted		\$	-	\$	-	\$	-				\$	-	\$	-
Committed Unappropriated		\$	-	\$	350,000	\$	350,000				\$	350,000	\$	350,00
Reserve for Economic Uncertainty		\$	5,697,721	\$	14,214,515	\$	24,869,331				\$	24,869,331	\$	17,900,23
		\$	5,847,721	\$	14,714,516	\$	25,369,331		\$	-	\$	25,369,331	\$	18,400,234

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OAKLAND UNIFIED SCHOOL DISTRICT Community Schools, Thriving Students

MYP Restricted

MYP RESTRICTED										-	
		2017-18 Estimated	20	18-2019 Adopted		2019-2020	2019-20 Projected		2019-2020 Revised	202	0-2021 Revised
	Object Codes	Actuals		Budget	<u>r</u>	Previous MYP	Reduction		MYP		MYP
REVENUE		ć		2 270 200	ċ	2 270 200		ė	2 270 200		2 270 200
LCFF		\$ 2,890,934		3,278,309		3,278,309		\$			3,278,30
FEDERAL		\$ 50,807,892		41,478,296	\$	37,330,466		>	37,330,466		33,597,41
OTHER STATE		\$ 53,696,489		46,646,898		44,314,554		Ş	44,314,554		42,098,82
LOCAL		\$ 46,404,262		38,310,651		38,310,651		Ş	38,310,651		38,310,65
Other Financing Sources		\$ 71,006,060		76,196,230	-	83,815,853		\$	83,815,853		92,197,43
TOTAL		\$ 224,805,637	\$	205,910,385	\$	207,049,833	\$ -	\$	207,049,833	\$	209,482,64
XPENDITURES											
CERTIFICATED	1000-1999	\$ 56,708,532	\$	50,633,452	\$	50,835,986	\$0		50,835,986	\$	51,039,33
CLASSIFIED	2000-2999	\$ 38,082,942	\$	35,000,315	\$	35,385,318	\$0		35,385,318	\$	35,774,55
BENEFITS	3000-3999	\$ 52,711,002	\$	53,208,370	\$	61,611,722	\$0	\$	61,611,722	\$	65,351,95
Sub tot	al	\$ 147,502,477	\$	138,842,138		147,833,027	0	*	147,833,027	\$	152,165,84
Books & Supplies	4000-4999	\$ 18,180,654	\$	10,162,422	\$	10,362,952	\$0	\$	10,362,952	\$	10,677,98
Contracts and Services	5000-5999	\$ 48,674,174	\$	39,020,757	\$	40,206,988	\$0	\$	40,206,988	\$	41,429,28
Capital Outlays	6000-6999	\$ 8,013,751	\$	-	\$	2,779,708		\$	2,779,708	\$	2,779,70
Other Outgoing	7000-7499	\$ 6,262,350	\$	4,290,830	\$	4,290,831		\$	4,290,831	\$	4,290,83
Other Financing Uses	7600-7699	\$ -	\$	-	\$	-	\$0	\$	-	\$	-
ΤΟΤΑ	L	\$ 228,633,404	\$	192,316,147	\$	205,473,506	\$ -	\$	205,473,506	\$	211,343,65
IET INCREASE (DECREASE)		\$ (3,827,768)	\$	13,594,238	\$	1,576,327	\$ -	\$	1,576,327	\$	(1,861,00
UND BALANCE											
Beginning Balance		\$ 23,688,295	\$	19,860,529	\$	33,454,767		\$	33,454,767	\$	35,031,09
Ending Fund Balance		\$ 19,860,529	\$	33,454,767	\$	35,031,094	\$ -	\$	35,031,094	\$	33,170,08
Component of EFB											
Non-Spendable		\$ -	\$	-	\$	-		\$		\$	-
Restricted		\$ 19,860,529	\$	33,454,767	\$	35,031,094		\$	35,031,094	\$	33,170,08
Committed		\$ -	\$	-	\$			\$		\$	-
Unappropriated											
Reserve for Economic Uncertaint	1	\$ (0)	\$	(0)	\$	0		\$	0	\$	(
2		\$ 19,860,529	Ś	33,454,767		35,031,094	Ś -	Ś	35,031,094	Ś	33,170,080

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MYP Combined

MYP COMBINED

		2017-18	Estimated	201	8-2019 Adopted		2019-2020	20	19-20 Proposed	20	19-2020 Revised	202	0-2021 Revised
	Object Codes	A	ctuals		Budget	P	revious 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	\$	564,06
TOTAL		\$	566,260,130	\$	567,090,483	\$	554,435,477	\$	-	\$	554,435,477	\$	554,023,003
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	\$	91,317,48
BENEFITS	3000-3999	\$	135,882,574	\$	148,087,353	\$	167,353,557		(\$8,674,419)	\$	158,679,138	\$	172,292,51
Sub tota	l.	\$ 4	135,245,304	\$	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	\$	19,653,70
Contracts and Services	5000-5999	\$	89,344,394	\$	78,844,578	\$	81,241,453		(\$3,474,216)	\$	77,767,237	\$	80,131,36
Capital Outlays	6000-6999	\$	8,096,467	\$	47,950	\$	2,827,658		\$0	\$	2,827,658	\$	2,827,65
Other Outgoing	7000-7499	\$	6,781,221	\$	7,561,809	\$	7,561,810		\$0	\$	7,561,810	\$	7,561,81
Other Financing Uses	7600-7699	\$	2,593,888	\$	1,790,000	\$	1,790,000		\$0	\$	1,790,000	\$	1,790,00
TOTAL		\$ 5	67,660,249	\$	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	\$	(8,830,100
FUND BALANCE													
Beginning Balance		\$	27,108,369	\$	25,708,250	\$	48,169,283			\$	48,169,283	\$	60,400,42
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	\$	150,00
Restricted		\$	19,860,529	\$	33,454,767	\$	35,031,094			\$	35,031,094	\$	33,170,08
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	\$	17,900,23
		\$	25,708,250	\$	48,169,283	\$	60,400,425	\$	-	\$	60,400,425	\$	51,570,32
REU Rate		1	.00%		2.61%		4.59%		0.00%		4.59%		3.18%

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Recommendation

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