



**OAKLAND UNIFIED  
SCHOOL DISTRICT**

*Community Schools, Thriving Students*

# Oakland Unified School District

## 2022-23 Proposed Budget



Presented by Lisa Grant-Dawson, Chief Business Officer

June 29, 2022

2022-23 Proposed Budget

[www.ousd.org](http://www.ousd.org)



@OUSDnews

# Purpose

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Annually, the District must adopt a budget for all funds by June 30th for the ensuing fiscal year. Prior to adoption of the budget, which is scheduled for June 29, 2022, the Governing Board must conduct a Public Hearing. Education Code §42103 requires the District to display the Proposed Budget for public view and hold a Public Hearing prior to adoption. The Public Hearing was scheduled for June 8, 2022. Additionally, The Proposed Budget will include a review of reserves in compliance with Education Code §42127(a)(2)(B). The 2022-23 Budget is developed for all funds and establishes expenditure authority for the district in the ensuing year.

# Summary Budget Assumptions

OUSD 2021-25 Budget Assumptions -Draft Budget					
Year	2021-22	2022-23 @ 3rd Interim	2022-23 May Revise	2023-24	2024-25
Cost of Living Adjustment (COLA)	5.07%	5.33%	6.56%	5.38%	4.02%
Statutory COLA	1.70%	5.33%			
Compounded COLA (Special Education and Community Colleges Only)	4.05%				
Enrollment	33,457	33,208	33,208	33,058	33,058
Attendance Used for Funding (Prior Year)	33,911				
Attendance (ADA)	33,911	30,225	30,225	29,753	29,753
Enrollment to ADA % *	101%	91%	91%	90%	90%
Unduplicated Pupil Count	77.40%	79.22%	78.53%	80.46%	81.43%
Salary and Negotiated Increases Adjusted - OEA	2.5%	\$1000/Cell	\$1000/Cell		
Salary and Negotiated Increases BCTC, UAOS, TEAMSTERS, MgtConf		6%	6%		
Salary and Negotiated Increases - SEIU		6%	6%	2.25%	
Step & Column 4*	1.3%	1.3%	2.0%	2.0%	2.0%
Health Benefit Assumptions **		11.0%	11.0%	8.5%	3.0%
Mandatories & Benefits - Certificated	5.63%	5.63%	5.6%	5.03%	5.03%
Mandatories & Benefits - Classified	11.83%	11.83%	11.8%	11.23%	11.23%
State Teachers Retirement System	16.92%	19.10%	19.10%	19.10%	19.10%
California Public Retirement System	22.91%	25.37%	25.37%	24.60%	23.70%
<b>Total Mandatories &amp; Benefits Certificated</b>	<b>22.55%</b>	<b>24.73%</b>	<b>24.7%</b>	<b>24.13%</b>	<b>24.13%</b>
<b>Total Mandatories &amp; Benefits Classified</b>	<b>34.74%</b>	<b>37.20%</b>	<b>37.2%</b>	<b>35.83%</b>	<b>34.93%</b>

\* Note: 2021-22 The District is using the higher of its current or prior year ADA as provided by Education CDE 42238.05, which is currently 2019-20 at 33,911. In 2022-23, the Enrollment is projected as shown on the chart, but the actual ADA projection at 90% is 29,752. The District is using the higher ADA from 2021-22.

\*\* 2022-23 Projected Increase for Kaiser which is the primary benefit selection for the majority of employees. 2023-24 Rate Adjusted at Third Interim

\*\*\* Adjusted for 2022-23 and 2023-24 since Governor's January Proposal - At First interim was 2.48% and

4\* Rate adjusted to 2% due to higher trend and subsequent review.

# Key Elements in Budget Development

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- The District has completed the budget development and reconciliation process for all funds with information to date:
  - Approved Budget Reductions for 2022-23 \$35M/\$40M Achieved
  - Local Control Funding Formula (LCFF) Revisions May Revise COLA
  - Local Control Accountability Plan Investments
  - One Time COVID Investments
  - ***Final Installment – AB1840***
  - Included Labor Agreements approved April 30, 2022
  - State Budget Adopted June 13, 2022 – Details forthcoming as budget is finalized

# Budget Summary

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## 2022-23 Proposed Budget Summary

	Unrestricted	Restricted	Total Fund
<b>A. Revenues</b>			
5) Total Revenues	\$ 418,926,907	\$ 282,682,176	\$ 701,609,083
<b>B. Expenditures</b>			
9) Total Expenditures	\$ 347,457,990	\$ 395,764,491	\$ 743,222,481
<b>C. Excess (Deficiency) of Revenues Over Expenditures</b>	\$ 71,468,917	\$ (113,082,315)	\$ (41,613,398)
<b>D. Other Financing Sources/Uses</b>			
4) Total, Other Financing Sources/Uses	\$ (98,757,329)	\$ 95,772,329	\$ (2,985,000)
<b>E. Net Increase (Decrease) in Fund Balance (C +D4)</b>	\$ (27,288,412)	\$ (17,309,986)	\$ (44,598,398)
<b>F. Fund Balance, Reserves</b>			
1) Beginning Fund Balance			
a) Adjusted Beginning Balance (F1c + F1d)	\$ 75,366,330	\$ 42,605,733	\$ 117,972,063
b) Restricted		\$ -	
<b>2) Ending Balance, June 30 (E + F1e)</b>	\$ 48,077,918	\$ 25,295,747	\$ 73,373,665

# Multi-Year Projection - Unrestricted

## 2022-23 Proposed Budget Fund Balance Summary - Unrestricted

	2022-23 Unrestricted	2023-24 Unrestricted	2024-25 Unrestricted
<b>A. Revenues</b>			
5) Total Revenues	\$ 418,926,907	\$ 438,547,051	\$ 457,616,334
<b>B. Expenditures</b>			
9) Total Expenditures	\$ 347,457,990	\$ 350,690,367	\$ 356,896,552
<b>C. Excess (Deficiency) of Revenues Over Expenditures</b>	\$ 71,468,917	\$ 87,856,684	\$ 100,719,782
<b>D. Other Financing Sources/Uses</b>			
4) Total, Other Financing Sources/Uses	\$ (98,757,329)	\$ (106,887,895)	\$ (108,159,898)
<b>E. Net Increase (Decrease) in Fund Balance (C + D4)</b>	\$ (27,288,412)	\$ (19,031,211)	\$ (7,440,116)
<b>F. Fund Balance, Reserves</b>			
1) Beginning Fund Balance			
a) Adjusted Beginning Balance (F1c + F1d)	\$ 75,366,330	\$ 48,077,918	\$ 29,046,707
<b>2) Ending Balance, June 30 (E + F1e)</b>	\$ 48,077,918	\$ 29,046,707	\$ 21,606,591

# Multi-Year Projection - Restricted

## 2022-23 Proposed Budget Fund Balance Summary - Restricted

	2022-23 Restricted	2023-24 Restricted	2024-25 Restricted
<b>A. Revenues</b>			
5) Total Revenues	\$ 282,682,176	\$ 274,092,189	\$ 232,862,455
<b>B. Expenditures</b>			
9) Total Expenditures	\$ 395,764,491	\$ 373,445,877	\$ 326,480,967
<b>C. Excess (Deficiency) of Revenues Over Expenditures</b>	\$ (113,082,315)	\$ (99,353,689)	\$ (93,618,512)
<b>D. Other Financing Sources/Uses</b>			
4) Total, Other Financing Sources/Uses	\$ 95,772,329	\$ 103,902,895	\$ 105,174,898
<b>E. Net Increase (Decrease) in Fund Balance (C + D4)</b>	\$ (17,309,986)	\$ 4,549,206	\$ 11,556,386
<b>F. Fund Balance, Reserves</b>			
1) Beginning Fund Balance			
a) Adjusted Beginning Balance (F1c + F1d)	\$ 42,605,733	\$ 25,295,747	\$ 29,844,954
2) Ending Balance, June 30 (E + F1e)	\$ 25,295,747	\$ 29,844,954	\$ 41,401,340

# Multi-Year Projection – Combined

## 2022-23 Proposed Budget Fund Balance Summary - Restricted

	2022-23 Restricted	2023-24 Restricted	2024-25 Restricted
<b>A. Revenues</b>			
5) Total Revenues	\$ 282,682,176	\$ 274,092,189	\$ 232,862,455
<b>B. Expenditures</b>			
9) Total Expenditures	\$ 395,764,491	\$ 373,445,877	\$ 326,480,967
<b>C. Excess (Deficiency) of Revenues Over Expenditures</b>	\$ (113,082,315)	\$ (99,353,689)	\$ (93,618,512)
<b>D. Other Financing Sources/Uses</b>			
4) Total, Other Financing Sources/Uses	\$ 95,772,329	\$ 103,902,895	\$ 105,174,898
<b>E. Net Increase (Decrease) in Fund Balance (C + D4)</b>	\$ (17,309,986)	\$ 4,549,206	\$ 11,556,386
<b>F. Fund Balance, Reserves</b>			
1) Beginning Fund Balance			
a) Adjusted Beginning Balance (F1c + F1d)	\$ 42,605,733	\$ 25,295,747	\$ 29,844,954
2) Ending Balance, June 30 (E + F1e)	\$ 25,295,747	\$ 29,844,954	\$ 41,401,340



# All Funds Summary

2022-23 Proposed Adopted Budget Fund Summary				
<i>Fund/SACS Form</i>	<i>Revenues</i>	<i>Expenditures</i>	<i>2022-23 Beginning Fund Balance</i>	<i>2022-23 Ending Balance</i>
Fund 01 - General Fund - Unrestricted	\$ 418,926,907	\$ 446,215,319	\$ 75,366,330	\$ 48,077,918
Fund 01 - General Fund - Restricted	\$ 378,454,505	\$ 395,764,491	\$ 42,605,733	\$ 25,295,747
Fund 11 - Adult Education	\$ 3,060,187	\$ 3,587,548	\$ 1,007,468	\$ 480,107
Fund 12 - Child Development	\$ 18,148,605	\$ 18,538,557	\$ 2,337,933	\$ 1,947,981
Fund 13 - Student Nutrition	\$ 20,230,805	\$ 27,930,407	\$ 22,948,501	\$ 15,248,899
Fund 14 - Deferred Maintenance	\$ 3,015,000	\$ 5,000,000	\$ 2,329,524	\$ 344,524
Fund 21 - Building Fund	\$ 586,618	\$ 103,970,839	\$ 159,136,944	\$ 55,752,723
Fund 25 - Capital Facilities Fund	\$ 70,000	\$ 4,500,000	\$ 10,014,000	\$ 5,584,000
Fund 35 - County Schools Facility Fund	\$ 80,000	\$ 2,500,000	\$ 5,034,400	\$ 2,614,400
Fund 40 - Special Reserve Fund for Capital Outlay	\$ 6,000	\$ -	\$ 332,639	\$ 338,639
Fund 51 - Bond Interest and Redemption Fund	\$ 97,940,790	\$ 94,581,475	\$ 127,367,928	\$ 130,727,243
Fund 67 - Self Insurance Fund	\$ 17,850,765	\$ 24,687,042	\$ 17,232,456	\$ 10,396,179
<b>Total All Funds</b>	<b>\$ 958,370,182</b>	<b>\$ 1,127,275,678</b>	<b>\$ 465,713,856</b>	<b>\$ 296,808,360</b>

# Projected COVID Investments 2022-23

		2022-23
Program	ProgDesc	SUM of TotalAmt
20	One-Time Community Positions	\$4,306,997.24
25	One-Time Mental Health	\$959,047.35
30	One-Time Targeted Tutoring	\$1,193,290.08
35	One-Time TK-2 Reading Tutors	\$1,874,178.81
40	One-Time Reading Acceleration	\$5,322,838.13
45	One-Time Restorative Justice	\$1,160,735.06
50	One-Time Attendance Case Mgmt	\$971,236.89
55	One-Time Parent/Teacher Home Visits	\$93,809.56
60	One-Time Professional Learning	\$202,901.83
65	One-Time Enrollment Stabilization	\$89,235.63
66	One-Time Public Health & Safety	\$10,341,246.26
68	One-Time Management, Response and Preparedness (COVID)	\$4,244,570.65
70	One-Time Education Technology	\$17,662,573.04
72	One-Time Technology Support Staff	\$578,754.87
73	One-Time Foster Youth Case Mangement	\$224,835.85
74	One-Time Family Engagement	\$120,299.50
77	One-Time Nutrition Services Bridge	\$35,633.19
78	One-Time Credit Recovery	\$674,550.95
80	Black Reparations	\$1,000,000.00
1000	Instruction (general)	\$4,310,673.62
1110	General Education, K-12	\$91,521.72
1169	ELD - English Language Development	\$100,000.61
1211	Integrated Support	\$493,965.67
1528	Community Schools Partnerships	\$1,531,986.51
2236	Blueprint Transition cohort 2	\$1,302,366.56
6352	One Time COVID Funding YR 2	\$552,831.39
9060	Hr Recruitment	\$895,590.85
9795	Negotiations & Labor Relations	\$115,590.27
9800	Food Service	\$364,706.35
<b>Grand Total</b>		<b>\$60,849,816.90</b>

# LCFF as of Second Interim

## Excludes January Budget COLA Projection

Oakland Unified (61259) - 2021-22 Second Interim							v.22.2b
LOCAL CONTROL FUNDING FORMULA							2022-23
LCFF ENTITLEMENT CALCULATION							
Calculation Factors	COLA & Augmentation		Base Grant Proration	Unduplicated Pupil Percentage			
	ADA	Base	Grade Span	Supplemental	Concentration	Total	
		2.48%	0.00%	79.14%	79.14%		
Grades TK-3	10,482.15	\$ 8,294	\$ 863	\$ 1,449	\$ 1,437	\$ 126,238,578	
Grades 4-6	7,252.15	8,419		1,333	1,321	80,300,035	
Grades 7-8	4,118.97	8,668		1,372	1,360	46,956,494	
Grades 9-12	8,464.95	10,045	261	1,631	1,617	114,736,857	
Subtract Necessary Small School ADA and Funding	-	-	-			-	
<b>Total Base, Supplemental, and Concentration Grant</b>		\$ 268,728,407	\$ 11,255,447	\$ 44,315,845	\$ 43,932,265	\$ 368,231,964	
NSS Allowance						-	
<b>TOTAL BASE</b>	30,318.21	\$ 268,728,407	\$ 11,255,447	\$ 44,315,845	\$ 43,932,265	\$ 368,231,964	
<b>ADD ONS:</b>							
Targeted Instructional Improvement Block Grant						\$ 10,094,682	
Home-to-School Transportation						5,724,962	
Small School District Bus Replacement Program						-	
<b>ECONOMIC RECOVERY TARGET PAYMENT</b>						-	
<b>LCFF ENTITLEMENT</b>						<b>\$ 384,051,608</b>	
STATE AID CALCULATION							

# Change in LCFF as of May Revise – +\$9.7M

Oakland Unified (61259) - 2022-23 Draft Budget		5/31/2022					v.23.1a
LOCAL CONTROL FUNDING FORMULA							2022-23
LCFF ENTITLEMENT CALCULATION							
Calculation Factors		COLA & Augmentation	Base Grant Proration	Unduplicated Pupil Percentage			
		6.56%	0.00%	78.53%	78.53%		
		ADA	Base	Grade Span	Supplemental	Concentration	Total
Grades TK-3		10,600.85	\$ 8,624	\$ 897	\$ 1,495	\$ 1,456	\$ 132,219,707
Grades 4-6		7,174.76	8,754		1,375	1,339	82,278,566
Grades 7-8		4,074.88	9,013		1,416	1,378	48,112,406
Grades 9-12		8,375.06	10,445	272	1,683	1,639	117,580,207
Subtract Necessary Small School ADA and Funding		-	-	-			-
<b>Total Base, Supplemental, and Concentration Grant</b>			\$ 278,433,964	\$ 11,786,979	\$ 45,582,101	\$ 44,387,842	\$ 380,190,886
NSS Allowance							-
<b>TOTAL BASE</b>		30,225.55	\$ 278,433,964	\$ 11,786,979	\$ 45,582,101	\$ 44,387,842	\$ 380,190,886
<b>ADD ONS:</b>							
Targeted Instructional Improvement Block Grant							\$ 10,094,682
Home-to-School Transportation							5,724,962
Small School District Bus Replacement Program							-
<b>ECONOMIC RECOVERY TARGET PAYMENT</b>							-
<b>LCFF ENTITLEMENT</b>							\$ 396,010,530

# LCFF What If .... 4% ADA - +\$11M

Oakland Unified (61259) - 2022-23 Draft Budget - What if ADA Increase		5/31/2022		v.23.1a		
LOCAL CONTROL FUNDING FORMULA		2022-23				
LCFF ENTITLEMENT CALCULATION						
Calculation Factors	COLA & Augmentation	Base Grant Proration	Unduplicated Pupil Percentage			
	6.56%	0.00%	78.53%	78.53%		
	ADA	Base	Grade Span	Supplemental	Concentration	Total
Grades TK-3	11,014.41	\$ 8,624	\$ 897	\$ 1,495	\$ 1,456	\$ 137,377,882
Grades 4-6	7,454.40	8,754		1,375	1,339	85,485,467
Grades 7-8	4,233.37	9,013		1,416	1,378	49,983,724
Grades 9-12	8,698.82	10,445	272	1,683	1,639	122,125,614
Subtract Necessary Small School ADA and Funding	-	-	-	-	-	-
<b>Total Base, Supplemental, and Concentration Grant</b>		<b>\$ 289,258,710</b>	<b>\$ 12,246,008</b>	<b>\$ 47,354,330</b>	<b>\$ 46,113,639</b>	<b>\$ 394,972,687</b>
NSS Allowance		-				-
<b>TOTAL BASE</b>	<b>31,401.01</b>	<b>\$ 289,258,710</b>	<b>\$ 12,246,008</b>	<b>\$ 47,354,330</b>	<b>\$ 46,113,639</b>	<b>\$ 394,972,687</b>
<b>ADD ONS:</b>						
Targeted Instructional Improvement Block Grant						\$10,094,682
Home-to-School Transportation						5,724,962
Small School District Bus Replacement Program						-
<b>ECONOMIC RECOVERY TARGET PAYMENT</b>						-
<b>LCFF ENTITLEMENT</b>						<b>\$ 410,792,331</b>

# LCAP & Budget Draft Timelines

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- Local Control Accountability Plan
  - Draft I - 5/9/22 – Governing Board
    - Presented/Provided to PSAC, Governing Board, & Posted on LCAP Website
  - Draft II – 6/3/22 for 6/8 Public Hearing
  - **LCAP Adoption - 6/29/22 Governing Board Meeting**
- 2022-23 Budget
  - Draft I – 6/3/22 for 6/8/22 Public Hearing
  - Budget & Finance Meeting - 6/16/22
  - Draft II – 6/22/22 Governing Board Meeting
  - **Budget Adoption 6/29/22 Governing Board Meeting**

# Next Steps

- June 29, 2022 Budget and LCAP Adoption and submission to Alameda County Office of Education
  - Prepare for Revised Budget (Sept 2022)
  - Continue Year End Close for UnAudited Actuals (Sept 2022)
- June 8, 2022 – LCAP & Budget Public Hearing
  - June 22, 2022 – Budget Draft II
  - **June 29, 2022 – LCAP & Budget Adoption**
  - Prepare for Fiscal Sustainability Updates for Fall Board Discussion



# Community Schools, Thriving Students



Questions?



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