



**OAKLAND UNIFIED
SCHOOL DISTRICT**
Community Schools, Thriving Students

Oakland Unified School District

2025-26 **DRAFT** Proposed Budget



Presented by Lisa Grant-Dawson, Chief Business Officer

June 11, 2025

2025-26 Proposed Budget Public Hearing

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Purpose

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 25, 2025, 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 is scheduled for June 11, 2025. Additionally, The Proposed Budget will include a review of reserves in compliance with Education Code §42127(a)(2)(B). The 2025-26 Budget is developed for all funds and establishes expenditure authority for the district in the ensuing year.

Summary Budget Assumptions

OUSD 2024-28 Budget Assumptions - Draft Budget				
Category	2024-25	2025-26	2026-27	2027-28
Cost of Living Adjustment (COLA)	1.07%	2.30%	3.02%	3.42%
Enrollment	33,835	33,655	33,496	33,496
Attendance Used for Funding (Highest Year or Average)	30,765	30,563	30,582	30,582
Attendance (ADA)	30,764	30,563	30,419	30,419
Enrollment to ADA %	90.92%	90.81%	90.81%	90.81%
Unduplicated Pupil Count	81.41%	82.40%	82.65%	82.65%
Salary and Negotiated Increases Adjusted - OEA				
Salary and Negotiated Increases - BCTC	\$1.1M	\$.28M		
Salary and Negotiated Increases - SEIU				
Salary and Negotiated Increases UAOS,MgtConf	10.5%			
Salary and Negotiated Increases - AFSCME	10.5%	6.4%	5.8%	
Step & Column Certificated	2.0%	2.0%	2.0%	2.0%
Step & Column Classified	1.75%	1.75%	1.75%	1.75%
Special Education Contribution	\$115.3	\$118.3	\$120.9	\$123.9
Routine Restricted Maintenance Contribution	\$25.3	\$27.4	\$28.8	\$30.2
Health Benefit Assumptions *	10.25%	5.10%	4.50%	4.50%
MYP change in Health Benefit Cost - Gen Fund Combined	\$4M	\$14.10	\$4.00	
Mandatories & Benefits - Certificated	5.03%	5.14%	5.14%	5.14%
Mandatories & Benefits - Classified	11.23%	11.34%	11.34%	11.34%
State Teachers Retirement System	19.10%	19.10%	19.10%	19.10%
California Public Retirement System	27.05%	27.40%	27.50%	27.50%
Total Mandatories & Benefits Certificated	24.13%	24.24%	24.24%	24.24%
Total Mandatories & Benefits Classified	38.28%	38.74%	38.84%	38.84%

* 2025-26 Projected Increase cited and confirmed by SEGAL, broker for HBGB on January 16 for Kaiser (4.8%) and Sutter (18.5%). Kaiser is the primary benefit selection for the majority of employees. The 4.76% increase from Kaiser was CONFIRMED by the HBGB selected broker Segal on 3/3/2025.

Current Status of Budget Development

- The District is completing the budget development and reconciliation process for all funds which includes completing the evaluation and implementation of Adjustments in Attachment C totaling \$106.6M. This includes all budget adjustments for all sites and departments as provided during the budget development process:
 - Local Control Funding Formula (LCFF) Revisions and other revised projections as of May Revise
 - *The value of the AFSCME TA is NOT included in the Proposed Draft Budget in the salary lines due to the recent approval on May 28, 2025. The reserve remains in Object 4394 until the adjustments are implemented.*

2025-26 Budget Adjustments Update

- On December 11, 2024, the District presented and the Board Adopted Resolution 24-2255, Budget Balancing Solutions for Implementation in the 2025-26 Budget, Attachment C
- An update and reconciliation of those Board Agenda Items will be provided with the final Proposed Budget.

Attachment C Summary

Reconciliation in Progress to Close the Remaining Deficit

2025-26 Budget Balancing Solutions Summary, Attachment C Draft 3

Attachment C Summary - \$95M		Ongoing				One Time				Grand Total
		Unrestricted		Restricted		Unrestricted		Restricted		
		Personnel	Non-Personnel	Personnel	Non-Personnel	Personnel	Non-Personnel	Personnel	Non-Personnel	
Re-Envision	School Site	-\$40.06	-\$1.00	-\$46.04	-\$2.00	\$0.00	\$0.00	\$0.00	-\$12.50	-\$101.60
	Central Office	-\$2.20	-\$2.00	-\$1.86	-\$2.00	\$0.00	\$0.00	\$0.00	\$0.00	-\$8.06
	Other	-\$3.70	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-\$3.70
Redesign	School Site	-\$2.00	\$0.00	-\$2.80	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-\$4.80
	Central Office	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	Other	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Restructure	School Site	-\$12.64	\$0.00	\$0.00	\$0.00	-\$30.00	\$0.00	\$0.00	\$0.00	-\$42.64
	Central Office	-\$2.00	\$0.00	-\$0.80	\$0.00	-\$9.00	\$0.00	\$0.00	\$0.00	-\$11.80
	Other	-\$2.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-\$2.00
Total	School Site	-\$54.70	-\$1.00	-\$48.84	-\$2.00	-\$30.00	\$0.00	\$0.00	-\$12.50	-\$149.04
	Central Office	-\$4.20	-\$2.00	-\$2.66	-\$2.00	-\$9.00	\$0.00	\$0.00	\$0.00	-\$19.86
	Other	-\$5.70	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	-\$5.70
Grand Total		-\$64.60	-\$3.00	-\$51.50	-\$4.00	-\$39.00	\$0.00	\$0.00	-\$12.50	-\$174.60

Unrestricted Target	\$95.0
Ongoing Reductions	-\$67.6
One Time Adjustments	-\$39.0
Total Adjustments	-\$106.6
Variance -Over/Under	-\$11.6

Estimated - Fund Balance Summary

2025-26 Draft Budget Summary

	Unrestricted	Restricted	Total Fund
A. Revenues			
5) Total Revenues	\$ 520,622,669	\$ 268,011,700	\$ 788,634,369
9) Total Expenditures			
	<u>\$ 442,729,554</u>	<u>\$ 466,254,167</u>	<u>\$ 908,983,722</u>
C. Excess (Deficiency) of Revenues Over Expenditures	\$ 77,893,115	\$ (198,242,467)	\$ (120,349,353)
D. Other Financing Sources/Uses			
4) Total, Other Financing Sources/Uses	<u>\$ (151,586,125)</u>	<u>\$ 148,752,008</u>	<u>\$ (2,834,117)</u>
E. Net Increase (Decrease) in Fund Balance (C +D4)	\$ (73,693,010)	\$ (49,490,460)	\$ (123,183,470)
F. Fund Balance, Reserves			
1) Beginning Fund Balance			
a) Adjusted Beginning Balance (F1c + F1d)	\$ 57,269,246	\$ 151,231,371	\$ 208,500,617
b) Restricted	\$ -	\$ -	
2) Ending Balance, June 30 (E + F1e)	\$ (16,423,764)	\$ 101,740,912	\$ 85,317,148
Restricted Reserve	\$150,000	\$ 101,740,912	\$ 101,890,912
Other Assignments	\$10,750,564	\$0	\$10,750,564
Reserve for Economic Uncertainty	\$27,354,535		\$27,354,535
Unassigned Unappropriated	\$ (54,678,863)	\$ 101,740,912	\$ (54,678,863)

Estimated Actuals to Proposed Budget

Oakland Unified - 2024-25 Third Interim vs 2025-26 Draft Budget										
Unrestricted and Restricted										
Description	Object Codes	2024-25 Third Interim Budget (Estimated Actuals)			2025-26 Draft Budget			Variance Third Interim to Draft Budget		
		UnRestricted (A2)	Restricted (B2)	Combined (C2)	UnRestricted (A2)	Restricted (B2)	Combined (C2)	UnRestricted (A-A2)	Restricted (B-B2)	Combined (C-C2)
A. Revenues										
1) LCFF Sources	8010-8099	477,470,950.00	4,470,466.00	481,941,416.00	491,227,018.00	4,470,466.00	495,697,484.00	13,756,068.00	0.00	13,756,068.00
2) Federal Revenue	8100-8299	0.00	67,096,458.94	67,096,458.94	0.00	63,192,806.45	63,192,806.45	0.00	(3,903,652.49)	(3,903,652.49)
3) Other State Revenue	8300-8599	12,821,555.16	167,053,473.13	179,875,028.29	11,628,095.89	148,702,599.23	160,330,695.12	(1,193,459.27)	(18,350,873.90)	(19,544,333.17)
4) Other Local Revenue	8600-8799	21,379,739.47	93,482,941.15	114,862,680.62	17,767,555.24	51,645,828.19	69,413,383.43	(3,612,184.23)	(41,837,112.96)	(45,449,297.19)
5) Total Revenues		511,672,244.63	332,103,339.22	843,775,583.85	520,622,669.13	268,011,699.87	788,634,369.00	8,950,424.50	(64,091,639.35)	(55,141,214.85)
B. Expenditures										
1) Certificated Salaries	1000-1999	185,577,769.45	96,117,597.03	281,695,366.48	183,474,826.88	89,976,498.02	273,451,324.90	(2,102,942.57)	(6,141,099.01)	(8,244,041.58)
2) Classified Salaries	2000-2999	62,422,820.91	72,904,766.84	135,327,587.75	66,160,102.53	71,456,303.11	137,616,405.64	3,737,281.62	(1,448,463.73)	2,288,817.89
3) Employee Benefits	3000-3999	117,241,165.70	109,658,851.01	226,900,016.71	126,995,155.61	113,353,137.99	240,348,293.60	9,753,989.91	3,694,286.98	13,448,276.89
4) Books and Supplies	4000-4999	18,187,734.13	38,168,852.79	56,356,586.92	20,873,426.89	34,429,427.08	55,302,853.97	2,685,692.76	(3,739,425.71)	(1,053,732.95)
5) Services an Other Operating Expenditures	5000-5999	67,352,193.40	145,080,453.38	212,432,646.78	57,849,542.31	138,428,814.59	196,278,356.90	(9,502,651.09)	(6,651,638.79)	(16,154,289.88)
6) Capital Outlay	6000-6999	4,485,580.46	13,017,986.44	17,503,566.90	371,229.00	1,686,648.68	2,057,877.68	(4,114,351.46)	(11,331,337.76)	(15,445,689.22)
	7100-7299									
7) Other Outgo (excluding Transfers of Indirect Cost)	7400-7499	4,263,974.00	7,929,911.20	12,193,885.20	26,000.00	5,911,683.21	5,937,683.21	(4,237,974.00)	(2,018,227.99)	(6,256,201.99)
8) Other Outgo - Transfers of Indirect Costs	7300-7399	(13,232,066.58)	11,164,681.07	(2,067,385.51)	(13,020,728.81)	11,011,654.43	(2,009,074.38)	211,337.77	(153,026.64)	58,311.13
9) Total Expenditures		446,299,171.47	494,043,099.76	940,342,271.23	442,729,554.41	466,254,167.11	908,983,721.52	(3,569,617.06)	(27,788,932.65)	(31,358,549.71)
C. Excess (Deficiency) of Revenues Over		65,373,073.16	(161,939,760.54)	(96,566,687.38)	77,893,114.72	(198,242,467.24)	(120,349,352.52)	12,520,041.56	(36,302,706.70)	(23,782,665.14)
D. Other Financing Sources/Uses										
1) Interfund Transfers		0.00		0.00	0.00		0.00	0.00	0.00	0.00
a) Transfers In		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
b) Transfers Out		3,000,000.00	0.00	3,000,000.00	3,000,000.00	0.00	3,000,000.00	0.00	0.00	0.00
2) Other Sources/Uses				0.00	0.00		0.00	0.00	0.00	0.00
a) Sources		15,000.00	0.00	15,000.00	15,000.00	0.00	15,000.00	0.00	0.00	0.00
b) Uses		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3) Contributions		(122,343,444.76)	122,343,444.77	0.01	(148,601,124.57)	148,752,007.57	150,883.00	(26,257,679.81)	26,408,562.80	150,882.99
4) Total, Other Financing Sources/Uses		(125,328,444.76)	122,343,444.77	(2,984,999.99)	(151,586,124.57)	148,752,007.57	(2,834,117.00)	(26,257,679.81)	26,408,562.80	150,882.99
E. Net Increase (Decrease) in Fund Balance (C + D4)		(59,955,371.60)	(39,596,315.77)	(99,551,687.37)	(73,693,009.85)	(49,490,459.67)	(123,183,469.52)	(13,737,638.25)	(9,894,143.90)	(23,631,782.15)
F. Fund Balance, Reserves										
1) Beginning Fund Balance										
a) As of July 1 - Unaudited		118,160,823.36	190,827,687.20	308,988,510.56	57,269,245.76	151,231,371.43	208,500,617.19	(60,891,577.60)	(39,596,315.77)	(100,487,893.37)
b) Audit Adjustments		(936,206.00)	0.00	(936,206.00)	0.00	0.00	0.00	936,206.00	0.00	936,206.00
c) As of July 1 - Audited (F1a + F1b)		117,224,617.36	190,827,687.20	308,052,304.56	57,269,245.76	151,231,371.43	208,500,617.19	(59,955,371.60)	(39,596,315.77)	(99,551,687.37)

LCFF Projection Draft Budget - 2025-26

Oakland Unified (61259) - 2025-26 Budget Adoption	v.26.1c PY1						v.26.1c CY					
LOCAL CONTROL FUNDING FORMULA	2024-25						2025-26					
LCFF ENTITLEMENT CALCULATION	2024-25						2025-26					
Calculation Factors	COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage		COLA & Augmentation		Base Grant Proration		Unduplicated Pupil Percentage	
	1.07%		0.00%		81.41% 81.41%		2.30%		0.00%		82.40% 82.40%	
	Current Year						Prior Year					
	ADA	Base	Grade Span	Supplemental	Concentration	Total	ADA	Base	Grade Span	Supplemental	Concentration	Total
Grades TK-3	11,316.44	\$ 10,025	\$ 1,043	\$ 1,802	\$ 1,900	\$ 167,144,784	11,316.44	\$ 10,256	\$ 1,067	\$ 1,866	\$ 2,017	\$ 172,073,965
Grades 4-6	7,159.61	10,177		1,657	1,747	97,235,049	7,159.60	10,411		1,716	1,854	100,097,881
Grades 7-8	4,038.91	10,478		1,706	1,799	56,475,003	4,038.89	10,719		1,766	1,909	58,137,985
Grades 9-12	8,250.21	12,144	316	2,029	2,139	137,181,878	8,248.67	12,423	323	2,101	2,270	141,189,213
Subtract Necessary Small School ADA and Funding	-	-	-	-	-	-	-	-	-	-	-	-
Total Base, Supplemental, and Concentration Grant		\$328,820,952	\$ 14,410,118	\$ 55,884,883	\$ 58,920,761	\$ 458,036,714		\$ 336,366,136	\$ 14,738,967	\$ 57,862,122	\$ 62,531,819	\$ 471,499,044
NSS Allowance		-	-	-	-	-		-	-	-	-	-
TOTAL BASE	30,765.17	\$328,820,952	\$ 14,410,118	\$ 55,884,883	\$ 58,920,761	\$ 458,036,714	30,763.60	\$ 336,366,136	\$ 14,738,967	\$ 57,862,122	\$ 62,531,819	\$ 471,499,044
ADD ONS:												
Targeted Instructional Improvement Block Grant						\$10,094,682						\$10,094,682
Home-to-School Transportation (COLA added commencing 2023-24)						6,261,846						6,405,868
Small School District Bus Replacement Program (COLA added commencing 2023-24)						-						-
Transitional Kindergarten (Commencing 2022-23)	TK ADA	1,000.23	TK Add-on rate	\$ 3,077.00		3,077,708	TK ADA	1,025.23	TK Add-on rate	\$ 3,148.00		3,227,424
ECONOMIC RECOVERY TARGET PAYMENT						-						-
LCFF Entitlement Before Adjustments						\$ 477,470,950						\$ 491,227,018
Miscellaneous Adjustments						-						-
ADJUSTED LCFF ENTITLEMENT						\$ 477,470,950						\$ 491,227,018
Local Revenue (including RDA)						(173,576,133)						(174,170,473)
Gross State Aid						\$ 303,894,817						\$ 317,056,545
Education Protection Account Entitlement						(46,967,710)						(51,434,418)
Net State Aid						\$ 256,927,107						\$ 265,622,127

LCAP & Budget Draft Timelines

Local Control and Accountability Plan:

- First Draft LCAP for Initial Review by Governing Board, LCAP Parent & Student Advisory Committee, and Alameda County Office of Education
 - Provided to PSAC, Governing Board, & Posted on Website in May 2024
- Revised Draft LCAP for 6/11/25 Public Hearing and Presentation to Governing Board
 - Provided to PSAC, Governing Board, & Posted on Website by 6/6/25
- Final LCAP for Adoption on 6/25/25
 - Provided to PSAC, Governing Board, & Posted on Website by 6/22/25

LCAP & Budget Draft Timelines

2025-26 Budget

- 6/5/23 - Budget & Finance Meeting
- 6/11/25 - Governing Board Meeting Public Hearing - Draft Proposed Budget
- 6/25/25 - Governing Board Meeting - Proposed Budget Adoption

Next Steps

- Complete LCAP and Budget Development and reconciliation for June 25, 2025 Budget Adoption

- June 25, 2025
LCAP & Budget Adoption
- June 26, 2025
Submit to Alameda County Office of Education



Community Schools, Thriving Students



Questions?



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