



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

Oakland Unified School District

2023-24 Proposed Budget



Presented by Lisa Grant-Dawson, Chief Business Officer
DeCarlos Kaigler, Chief Financial Officer

June 28, 2023

2023-24 Proposed Budget Public Hearing

www.ousd.org



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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 28, 2023, 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 7, 2023. Additionally, The Proposed Budget will include a review of reserves in compliance with Education Code §42127(a)(2)(B). The 2023-24 Budget is developed for all funds and establishes expenditure authority for the district in the ensuing year.

Proposed Adopted Budget

2023-24 Proposed Adopted Budget Report Outline

- I. Overview & Summary of Budget Development Timeline & Assumptions**
- II. Proposed Adopted Budget Content & Projections**
 - A. Unrestricted General Fund Summary
 - B. Restricted General Fund Summary
 - C. Comparison between Draft and Proposed Budget
 - D. Summary of All Funds Budget
- III. Multi-Year Projections (MYP) & Cash Flow**
 - A. General Fund Highlights
 - B. MYP Detail
 - C. Cash Flow
 - D. LCFF Projections
- IV. Next Steps**

Budget & LCAP Submission Timelines

LCAP & Budget Draft Timelines

Local Control 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 LCAP Website on 5/19/23
- Revised Draft LCAP for 6/7/23 Public Hearing and Presentation to Governing Board
 - Provided to PSAC, Governing Board, & Posted on LCAP Website by 6/2/23
- **Final LCAP for Adoption on 6/28/2023**
 - Provided to PSAC, Governing Board, & Posted on LCAP Website by 6/25/23

LCAP & Budget Draft Timelines

2023-24 Budget

- 5/24/23 - Governing Board Meeting Draft Budget
- 6/7/23 - Governing Board Meeting Public Hearing - Draft Proposed Budget
- 6/8/23 - Budget & Finance Meeting
 - Continued Engagement Budget & LCAP
- 6/21/23 - *Governing Board Meeting - Reconsideration Special Education Local Plan Area (SELPA) Annual Service Plan and Budget*
- **6/28/23 - Governing Board Meeting - Proposed Budget Adoption**

Summary Budget Assumptions

OUSD 2021-25 Budget Assumptions - Draft Budget									
Year	2021-22	2022-23 May Revise	2022-23 Adopted Budget	2022-23 45 Day Adopted Budget	2022-23 Third Interim	2023-24	2024-25	2025-26	
Cost of Living Adjustment (COLA)	5.07%	6.56%	6.56%	6.56%	6.56%	8.22%	3.94%	3.29%	
Statutory COLA	1.70%								
Compounded COLA (Special Education and Community Colleges Only)	4.05%		6.28%	6.28%	6.70%				
Additional LCFF Investment ***				12.84%	13.26%				
Grade Span Adjustment Factors			10.4% (K-3)/2.6% (9-12)	10.4% (K-3)/2.6% (9-12)	10.4% (K-3)/2.6% (9-12)				
Enrollment	34,374	33,208	33,208	33,208	34,239	33,638	33,258	33,258	
Attendance Used for Funding (Highest Year or Average)	33,888			33,700	33,152	31,986	30,726	30,726	
Attendance (ADA)	29,452	30,225	30,225	30,225	29,980	30,091	29,713	29,713	
Enrollment to ADA % *	86%	91%	91%	91%	88%	89%	89%	89%	
Unduplicated Pupil Count	77.40%	78.53%	78.53%	78.53%	77.74%	79.03%	79.53%	79.53%	
Consumer Price Index	6.56%	6.11%	5.75%	5.75%	5.71%	3.54%	3.02%	2.64%	
California Lottery (Unrestricted/Restricted)	\$176.94/\$81.94	\$163/\$65	\$170/\$67	\$170/\$67	\$170/\$67	\$170/\$67	\$170/\$67	\$170/\$67	
Mandate Block Grant (K-8/9-12)	\$32.79/\$63.17	\$34.94/\$67.31	\$32.79/\$63.17	\$34.94/\$67.31	\$34.94/\$67.31	\$37.81/\$72.84	\$39.30/\$75.71	\$40.59/\$78.20	
Salary and Negotiated Increases Adjusted - OEA	2.5%	\$1000/Cell	\$1000/Cell	\$1000/Cell	\$1000/Cell				
Salary and Negotiated Increases BCTC, UAOS, TEAMSTERS, MgtConf		6.00%	6.00%	6.00%	6.00%				
Salary and Negotiated Increases - SEIU		6.00%	6.00%	6.00%	6.00%	2.25%			
Step & Column	1.30%	2.00%	2.00%	2.00%	2.00%	2.0%	2.0%	2.0%	
Health Benefit Assumptions **		11.00%	11.00%	11.00%	11.00%	13.0%	25.0%	25.0%	
Mandatories & Benefits - Certificated	5.63%	5.63%	5.63%	5.63%	5.63%	5.03%	5.03%	5.03%	
Mandatories & Benefits - Classified	11.83%	11.83%	11.83%	11.83%	11.83%	11.23%	11.23%	11.23%	
State Teachers Retirement System	16.92%	19.10%	19.10%	19.10%	19.10%	19.10%	19.10%	19.10%	
California Public Retirement System	22.91%	25.37%	25.37%	25.37%	25.37%	27.00%	28.10%	28.10%	
Total Mandatories & Benefits Certificated	22.55%	24.73%	24.73%	24.73%	24.73%	24.13%	24.13%	24.13%	
Total Mandatories & Benefits Classified	34.74%	37.20%	37.20%	37.20%	37.20%	38.23%	39.33%	39.33%	

* Note: The 2022-23 Actual ADA projection is lower than the funded ADA. The Governor's Budget amended the LCFF calculation to allow school districts to utilize the greater of current year, prior year, or the average of the most recent three prior years' ADA due to the loss of ADA from the pandemic.

** 2023-24 Projected Increase for Kaiser which is the primary benefit selection for the majority of employees.

*** Additional LCFF Investment, NOT statutory COLA EC 42238.02(d)(5)

2023-24 Proposed Budget Content

Key Elements in Budget Development

- The District has completed the budget development and reconciliation process for all funds which include:
 - \$30.8M in Unrestricted General Fund Approved Budget Reductions
 - Local Control Funding Formula (LCFF) Revisions as of May Revise
 - Local Control Accountability Plan Investments
 - One Time COVID Investments and New and known State Allocations
 - State Budget Adopted June 15, 2023 – Details forthcoming as budget is finalized

2023-24 Budget Adjustments

- On March 9, 2023, the District presented and the Board Adopted Resolution 2223-0040A, Proposed Adjustments for the 2023-24 Budget, to include recommendations to be considered in 2023-24 and implemented in 2024-25.
- The summary of the Budget Adjustments was listed in a document labeled, Attachment A.

An update and reconciliation of those Board Agenda Items was provided with this Draft Proposed Budget (June 7, 2023).

All actions and impact categories were able to achieve at or above the amounts projected, excluding the Central Discretionary Dollars savings. The District is \$3.8M short of the adjusted \$14.5M target for the Base.

Reconciliation of Attachment A

Summary of Budget Resolution Outcomes

	Original Projected FTE Adjustments	Original Projected Savings/Investments	2023-24 Projected FTE Adjustments*	2023-24 Projected Savings/Investment*	2023-24 Realized FTE Adjustments *	2023-24 Realized Savings/Investment*	Variance to 2023-24 Projection*				
Resource 0000	(32.20)	\$ (17,367,468)	(14.50)	\$ (14,456,676)	(48.75)	\$ (10,614,165)	\$ (3,842,511)				
Resource 0004			0	\$ -	111.20	\$ 10,545,967	\$ (10,545,967)				
Resource 0005	(6.60)	\$ (16,308,981)	(6.60)	\$ (16,308,981)	(35.90)	\$ (15,966,857)	\$ (342,124)				
Resource 6500	(67.80)	\$ (5,132,551)	(67.80)	\$ (5,132,551)	(61.00)	\$ (4,250,000)	\$ (882,551)				
Resource 0002		\$ (2,876,645)	0	\$ -	0.00	\$ 69,015	\$ (69,015)				
Total	(106.60)	\$ (41,685,645)	(88.90)	\$ (35,898,208)	(34.45)	\$ (30,762,007)	\$ (5,136,201)	(Resource 0004 is excluded from this number as it is absorbing positions from other resources; therefore, supporting the savings.)			
Resources 3213, 3214, 41 and 40 & Measure G	66.95	\$ 13,218,570	49.25	\$ 10,341,925	32.75	\$ 4,872,005	\$ (5,469,920)				
			* Excludes 2023-24 School Site Savings								

The complete Reconciliation of Attachment A is included in this Board Packet.


Summary of 2023-24 **Unrestricted** Proposed General Fund Budget Projection

What is the District's Unrestricted General Fund Projected Financial Position at June 2024?

	Proposed Budget
Beginning Fund Balance	\$116,650,407
Ending Fund Balance	\$81,187,040

Why is District's Unrestricted General Fund Financial Position Projected to Change?

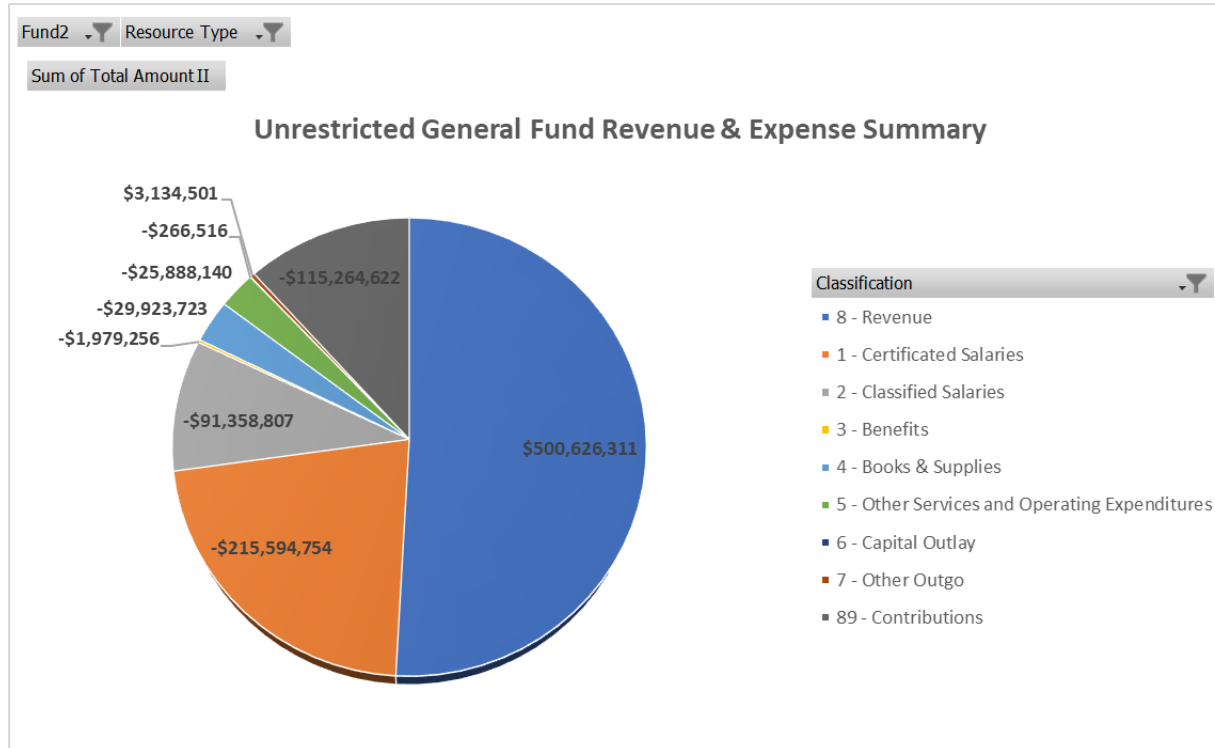
	Proposed Budget
Revenues	\$500,626,311
Expenditures	\$358,666,238
Net Contributions/Transfers	\$106,864,622
Net Increase (Decrease)	\$35,095,451



Our proposed ending fund balance is increasing by \$35.1M in the Unrestricted General Fund.

(Excludes Pending OEA Tentative Agreement)

UnRestricted General Fund Revenue & Expense Summary




Summary of 2023-24 **Restricted** Proposed General Fund Budget Projection

What is the District's Restricted General Fund Projected Financial Position as of June 2024?

	Proposed Budget
Beginning Fund Balance	\$125,521,770
Ending Fund Balance	\$93,591,743

Why is District's Restricted General Fund Financial Position Projected to Change?

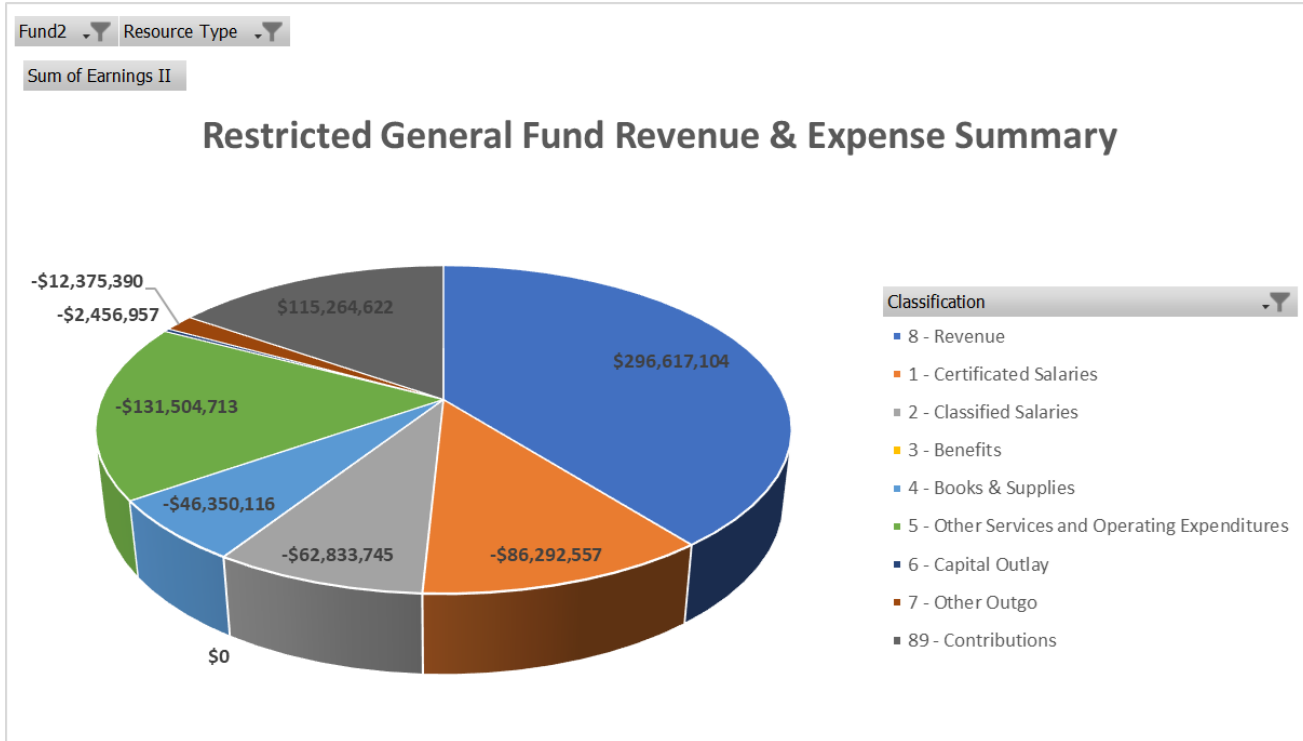
	Proposed Budget
Revenues	\$308,357,105
Expenditures	\$444,151,754
Net Contributions/Transfers	\$103,864,622
Net Increase (Decrease)	(\$31,930,027)



Our proposed ending fund balance is decreasing by \$31.9M in the Restricted General Fund.

(Excludes Pending OEA Tentative Agreement)

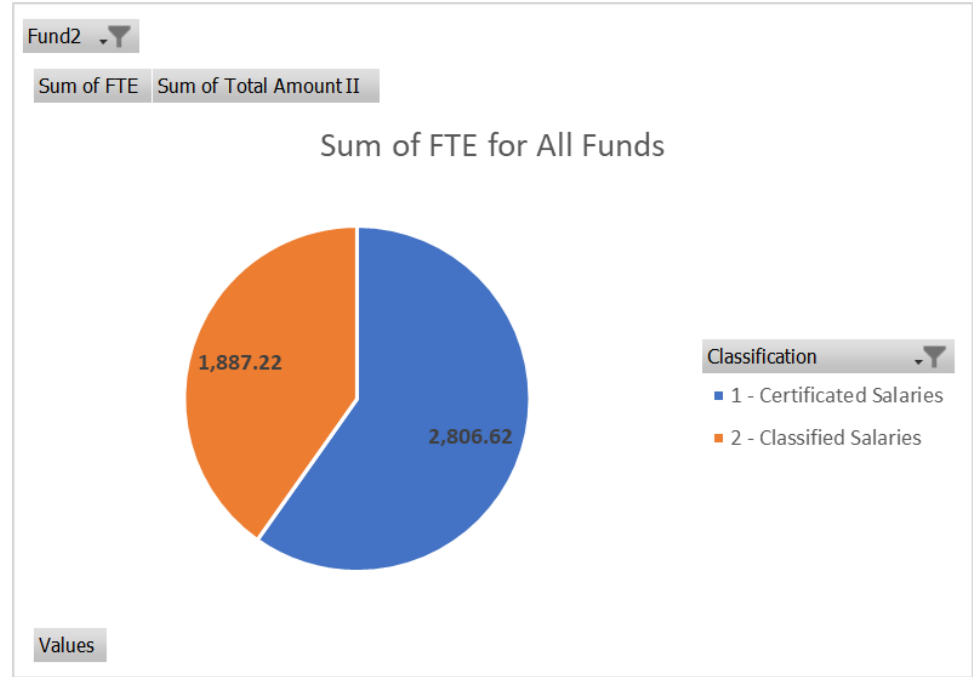
Restricted General Fund Revenue & Expense Summary



General Fund Summary

FTE & Compensation Totals

Fund2	01 General Fund	
Data		
Classification	Sum of FTE	Sum of Total Amount II
1 - Certificated Salaries	2,806.62	-\$343,312,494
2 - Classified Salaries	1,887.22	-\$199,673,146
Grand Total	4,693.84	-\$542,985,640



Net Changes to 2023-24 Draft Proposed

(6/7/23)

to Proposed Adopted Budget

Oakland Unified - 2023-24 Proposed Budget

Unrestricted and Restricted

Description	Object Codes	2023-24 Draft Budget			2023-24 Proposed Budget			Variance Draft Budget to Proposed budget		
		UnRestricted (A)	Restricted (B)	Combined (C2)	UnRestricted (A2)	Restricted (B2)	Combined (C2)	UnRestricted (A-A2)	Restricted (B-B2)	Combined (C-C2)
A. Revenues										
1) LCFF Sources	8010-8099	481,514,315.18	3,580,861.19	485,095,176.37	486,046,797.00	3,580,861.19	489,627,658.19	4,532,481.82	0.00	4,532,481.82
2) Federal Revenue	8100-8299	0.00	109,477,799.00	109,477,799.00	0.00	109,836,611.00	109,836,611.00	0.00	358,812.00	358,812.00
3) Other State Revenue	8300-8599	6,985,584.00	112,389,443.00	119,375,027.00	6,985,584.00	115,437,235.00	122,422,819.00	0.00	3,047,792.00	3,047,792.00
4) Other Local Revenue	8600-8799	7,593,930.00	76,671,564.00	84,265,494.00	7,593,930.00	79,502,398.00	87,096,328.00	0.00	2,830,834.00	2,830,834.00
5) Total Revenues		496,093,829.18	302,119,667.19	798,213,496.37	500,626,311.00	308,357,105.19	808,983,416.19	4,532,481.82	6,237,438.00	10,769,919.82
B. Expenditures										
1) Certificated Salaries	1000-1999	146,081,176.00	87,722,955.00	233,804,131.00	146,550,279.00	87,684,783.00	234,235,062.00	469,103.00	(38,172.00)	430,931.00
2) Classified Salaries	2000-2999	55,650,390.00	65,474,089.00	121,124,479.00	55,643,492.00	65,239,812.00	120,883,304.00	(6,898.00)	(234,277.00)	(241,175.00)
3) Employee Benefits	3000-3999	106,414,485.00	107,291,551.00	213,706,036.00	106,528,586.00	106,357,863.00	212,886,449.00	114,101.00	(933,688.00)	(819,587.00)
4) Books and Supplies	4000-4999	16,498,562.00	44,475,055.00	60,973,617.00	29,923,727.00	47,205,006.00	77,128,733.00	13,425,165.00	2,729,951.00	16,155,116.00
5) Services an Other Operating Expenditures	5000-5999	31,004,869.00	130,137,760.00	161,142,629.00	25,888,139.00	120,193,630.00	146,081,769.00	(5,116,730.00)	(9,944,130.00)	(15,060,860.00)
6) Capital Outlay	6000-6999	266,516.00	3,714,073.00	3,980,589.00	266,516.00	3,714,073.00	3,980,589.00	0.00	0.00	0.00
	7100-7299									
7) Other Outgo (excluding Transfers of Indirect Cost	7400-7499	2,115,699.00	6,873,061.00	8,988,760.00	2,115,699.00	6,873,063.00	8,988,762.00	0.00	2.00	2.00
8) Other Outgo - Transfers of Indirect Costs	7300-7399	(7,458,648.00)	6,209,922.00	(1,248,726.00)	(8,250,200.00)	6,883,524.00	(1,366,676.00)	(791,552.00)	673,602.00	(117,950.00)
9) Total Expenditures		350,573,049.00	451,898,466.00	802,471,515.00	358,666,238.00	444,151,754.00	802,817,992.00	8,093,189.00	(7,746,712.00)	346,477.00
C. Excess (Deficiency) of Revenues Over Expenditures Before Other Financing Sources an Uses (A5-B9)		145,520,780.18	(149,778,798.81)	(4,258,018.63)	141,960,073.00	(135,794,648.81)	6,165,424.19	(3,560,707.18)	13,984,150.00	10,423,442.82

Net Changes to 2023-24 Draft Proposed

(6/7/23)

to Proposed Adopted Budget

Oakland Unified - 2023-24 Proposed Budget

Unrestricted and Restricted

Description	Object Codes	2023-24 Draft Budget			2023-24 Proposed Budget			Variance Draft Budget to Proposed budget		
		UnRestricted (A)	Restricted (B)	Combined (C2)	UnRestricted (A2)	Restricted (B2)	Combined (C2)	UnRestricted (A-A2)	Restricted (B-B2)	Combined (C-C2)
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
a) Sources		0.00	0.00	0.00	0.00	0.00	0.00	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		(114,439,165.00)	114,439,165.00	0.00	(103,864,622.00)	103,864,622.00	0.00	10,574,543.00	(10,574,543.00)	0.00
4) Total, Other Financing Sources/Uses		(117,439,165.00)	114,439,165.00	(3,000,000.00)	(106,864,622.00)	103,864,622.00	(3,000,000.00)	10,574,543.00	(10,574,543.00)	0.00
E. Net Increase (Decrease) in Fund Balance (C +D4)		28,081,615.18	(35,339,633.81)	(7,258,018.63)	35,095,451.00	(31,930,026.81)	3,165,424.19	7,013,835.82	3,409,607.00	10,423,442.82
F. Fund Balance, Reserves										
1) Beginning Fund Balance										
a) As of July 1 - Unaudited		81,554,956.00	125,521,770.00	207,076,726.00	81,554,956.00	125,521,770.00	207,076,726.00	0.00	0.00	0.00
b) Audit Adjustments		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c) As of July 1 - Audited (F1a + F1b)		81,554,956.00	125,521,770.00	207,076,726.00	81,554,956.00	125,521,770.00	207,076,726.00	0.00	0.00	0.00
d) Other Restatements		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
a) Adjusted Beginning Balance (F1c + F1d)		81,554,956.00	125,521,770.00	207,076,726.00	81,554,956.00	125,521,770.00	207,076,726.00	0.00	0.00	0.00
2) Ending Balance, June 30 (E + F1e)		109,636,571.18	90,182,136.19	199,818,707.37	116,650,407.00	93,591,743.19	210,242,150.19	0.00	3,409,607.00	0.00
Components of Ending Fund Balance										
a) Non spendable Revolving Cash	9711	150,000.00	0.00	150,000.00	150,000.00	0.00	150,000.00	0.00	0.00	0.00
b) Restricted	9740	0.00	90,389,096.00	90,389,096.00	0.00	93,591,743.19	93,591,743.19	0.00	3,202,647.19	3,202,647.19
c) Committed Stabilization Arrangements	9750			0.00			0.00		0.00	0.00
d) Assigned	9780	10,718,313.46	0.00	10,718,313.46	11,378,827.46	0.00	11,378,827.46	0.00	0.00	0.00
e) Unassigned/Unappropriated				0.00			0.00		0.00	0.00
Reserve for Economic Uncertainty	9789	24,164,145.00	0.00	24,164,145.00	24,084,540.00	0.00	24,084,540.00	0.00	0.00	0.00
		74,604,112.72	(206,959.81)	74,397,152.91	81,037,039.54	0.00	81,037,039.54	0.00	206,959.81	206,959.81

Net Changes to 2023-24 Draft Proposed

(6/7/23)

to Proposed Adopted Budget

Oakland Unified - 2023-24 Proposed Budget

Unrestricted and Restricted

Description	Object Codes	2023-24 Draft Budget			2023-24 Proposed Budget			Variance Draft Budget to Proposed budget		
		UnRestricted (A)	Restricted (B)	Combined (C2)	UnRestricted (A2)	Restricted (B2)	Combined (C2)	UnRestricted (A-A2)	Restricted (B-B2)	Combined (C-C2)
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
a) Sources		0.00	0.00	0.00	0.00	0.00	0.00	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		(114,439,165.00)	114,439,165.00	0.00	(103,864,622.00)	103,864,622.00	0.00	10,574,543.00	(10,574,543.00)	0.00
4) Total, Other Financing Sources/Uses		(117,439,165.00)	114,439,165.00	(3,000,000.00)	(106,864,622.00)	103,864,622.00	(3,000,000.00)	10,574,543.00	(10,574,543.00)	0.00
E. Net Increase (Decrease) in Fund Balance (C + D4)		28,081,615.18	(35,339,633.81)	(7,258,018.63)	35,095,451.00	(31,930,026.81)	3,165,424.19	7,013,835.82	3,409,607.00	10,423,442.82
F. Fund Balance, Reserves										
1) Beginning Fund Balance										
a) As of July 1 - Unaudited		81,554,956.00	125,521,770.00	207,076,726.00	81,554,956.00	125,521,770.00	207,076,726.00	0.00	0.00	0.00
b) Audit Adjustments		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c) As of July 1 - Audited (F1a + F1b)		81,554,956.00	125,521,770.00	207,076,726.00	81,554,956.00	125,521,770.00	207,076,726.00	0.00	0.00	0.00
d) Other Restatements		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
a) Adjusted Beginning Balance (F1c + F1d)		81,554,956.00	125,521,770.00	207,076,726.00	81,554,956.00	125,521,770.00	207,076,726.00	0.00	0.00	0.00
2) Ending Balance, June 30 (E + F1e)		109,636,571.18	90,182,136.19	199,818,707.37	116,650,407.00	93,591,743.19	210,242,150.19	0.00	3,409,607.00	0.00
Components of Ending Fund Balance										
a) Non spendable Revolving Cash	9711	150,000.00	0.00	150,000.00	150,000.00	0.00	150,000.00	0.00	0.00	0.00
b) Restricted	9740	0.00	90,389,096.00	90,389,096.00	0.00	93,591,743.19	93,591,743.19	0.00	3,202,647.19	3,202,647.19
c) Committed Stabilization Arrangements	9750			0.00			0.00		0.00	0.00
d) Assigned	9780	10,718,313.46	0.00	10,718,313.46	11,378,827.46	0.00	11,378,827.46	0.00	0.00	0.00
e) Unassigned/Unappropriated				0.00			0.00		0.00	0.00
Reserve for Economic Uncertainty	9789	24,164,145.00	0.00	24,164,145.00	24,084,540.00	0.00	24,084,540.00	0.00	0.00	0.00
		74,604,112.72	(206,959.81)	74,397,152.91	81,037,039.54	0.00	81,037,039.54	0.00	206,959.81	206,959.81

2023-24 Budget

All Funds Summary

2023-24 Summary of Revenue, Expenditures, and Fund Balance					
<i>Fund/SACS Form</i>	<i>Revenues</i>	<i>Expenditures</i>	<i>Excess/(Deficiency)</i>	<i>2023-24 Projected Beginning Fund Balance</i>	<i>2023-24 Projected Ending Fund Balance</i>
Fund 01 - General Fund - Unrestricted	\$ 500,626,311	\$ 465,530,860	\$ 35,095,451	\$ 81,554,956	\$ 116,650,407
Fund 01 - General Fund - Restricted	\$ 412,221,727	\$ 444,151,754	\$ (31,930,027)	\$ 125,521,770	\$ 93,591,743
Fund 11 - Adult Education	3,306,423.00	3,304,781.00	\$ 1,642	\$ 810,592	\$ 812,234
Fund 12 - Child Development	23,959,691.00	23,889,691.00	\$ 70,000	\$ 2,328,887	\$ 2,398,887
Fund 13 - Student Nutrition	29,191,348.00	35,097,666.00	\$ (5,906,318)	\$ 31,488,289	\$ 25,581,971
Fund 14 - Deferred Maintenance	3,060,000.00	4,309,268.00	\$ (1,249,268)	\$ 1,249,268	\$ -
Fund 21 - Building Fund	1,111,717.00	71,812,300.00	\$ (70,700,583)	\$ 128,461,578	\$ 57,760,995
Fund 25 - Capital Facilities Fund	2,580,000.00	4,000,000.00	\$ (1,420,000)	\$ 17,776,951	\$ 16,356,951
Fund 35 - County Schools Facility Fund	120,000.00	2,400,000.00	\$ (2,280,000)	\$ 7,280,437	\$ 5,000,437
Fund 40 - Special Reserve Fund for Capital Outlay	7,500.00	1,000,000.00	\$ (992,500)	\$ 3,082,878	\$ 2,090,378
Fund 51 - Bond Interest and Redemption Fund	108,113,154.00	104,841,339.00	\$ 3,271,815	\$ 117,947,437	\$ 121,219,252
Fund 67 - Self Insurance Fund	19,224,353.00	24,561,061.00	\$ (5,336,708)	\$ 14,355,466	\$ 9,018,758
Total All Funds	\$ 1,103,522,224	\$ 1,184,898,720	\$ (81,376,496)	\$ 531,858,509	\$ 450,482,013

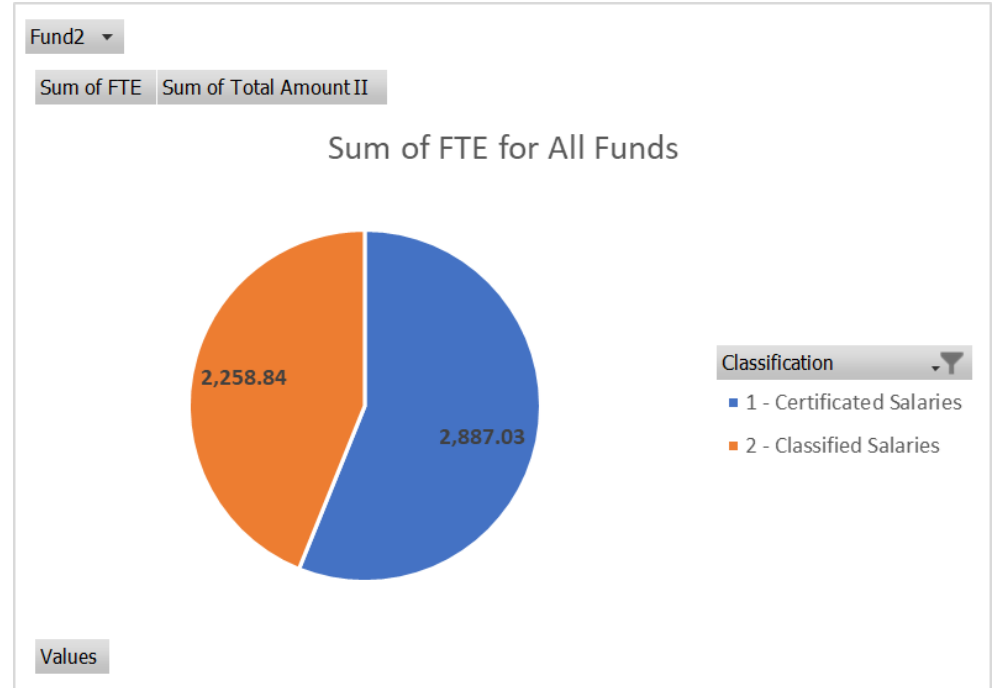
General Fund Summary

FTE & Compensation Totals

Fund2 (All)

Classification	Data	
	Sum of FTE	Sum of Total Amount II
1 - Certificated Salaries	2,887.03	-\$353,420,893
2 - Classified Salaries	2,258.84	-\$231,586,208
Grand Total	5,145.87	-\$585,007,101

Fund2	Classification	Data	
		Sum of FTE	Sum of Total Amount II
01 General Fund	1 - Certificated Salaries	2,806.62	-\$343,312,494
	2 - Classified Salaries	1,887.22	-\$199,673,146
01 General Fund Total		4,693.84	-\$542,985,640
11 Adult Education Fund	1 - Certificated Salaries	12.91	-\$1,897,635
	2 - Classified Salaries	8.00	-\$880,324
11 Adult Education Fund Total		20.91	-\$2,777,959
12 Child Development Fund	1 - Certificated Salaries	67.50	-\$8,210,764
	2 - Classified Salaries	132.20	-\$10,315,853
12 Child Development Fund Total		199.70	-\$18,526,617
13 Cafeteria Fund	2 - Classified Salaries	191.37	-\$13,900,192
13 Cafeteria Fund Total		191.37	-\$13,900,192
21 Building Fund	2 - Classified Salaries	31.80	-\$5,191,726
21 Building Fund Total		31.80	-\$5,191,726
67 Self Insurance Fund	2 - Classified Salaries	8.25	-\$1,624,968
67 Self Insurance Fund Total		8.25	-\$1,624,968
Grand Total		5,145.87	-\$585,007,101



2023-24 COVID Investments & Other Funding

Projected COVID Investments 2023-24

- Our COVID Funds are scheduled to sunset in 2023-24
- They have been CRITICAL one-time resources that have been used strategically to not only support pandemic related needs, but also to support long standing OUSD needs.



One-Time Funds Review



Presented by: DeCarlos Kaigler, Chief Financial Officer
Johanna Hoffmann, COVID Grants Coordinator, Strategic Resource Planning
Jono Mayer, Grants Manager, Strategic Resource Planning

Board 2 x 2 May 22, 2023

Please see this presentation which has been added to this packet. It covers COVID and other existing and new grant programs that have significantly impact the District's ability to invest and impact the whole child experience.

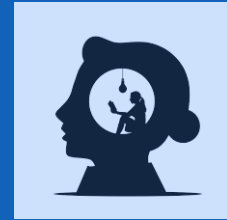
What are the COVID Resources?

16

OUSD received a total of 16 different resources from the state and federal government to respond to and address unique circumstances related to the COVID-19 pandemic.

\$30.3 M

\$252.8 M



More than
\$70 M
must be spent on
academics

Including **learning recovery**,
expanded learning opportunities
and **in-person instruction**.



OUSD has primarily invested in **academic acceleration**,
maintaining staff & operations, **COVID-19 health & safety** and **mental health & engagement**.

TOTAL:
\$283.1 M

All **federal** COVID funds must be used to **prevent**, **prepare** for, or **respond** to the COVID-19 pandemic, with **\$26 M** spent to address the **academic impact of lost instructional time** through **evidence-based interventions**.

Projected COVID Investments 2023-24

Resource Code	Program Code	Data	
		Sum of Total Amount II	Sum of FTE
3213 ESSER III	0020 One-Time Community Positions	-\$244,880	2.00
	0030 One-Time Targeted Tutoring	\$0	0.00
	0035 One-Time TK-2 Reading Tutors	\$0	0.00
	0064 OneTime State Loan Repay	-\$7,133,333	0.00
	0066 One-Time PubHlth&Safety	-\$1,756,437	4.00
	0068 1X MgmtPrep&Response	-\$4,113,593	28.50
	0069 1X Facility Repair&Improvement	-\$6,324,499	0.00
	0070 1X Education Technology	-\$15,144,971	1.00
	0071 1X Distance Learning Suppt	-\$632,500	0.00
	0072 1X Technology Support Staff	-\$533,731	4.00
	0076 1X Translation	\$0	0.00
	0085 Covid Contact Tracing	-\$350,000	0.00
	0087 Outdoor Dining	-\$50,000	0.00
	0088 PPE	-\$500,000	0.00
	2236 Blueprint Transition cohort 2	-\$308,085	3.00
	4850 Educationally Deprived	\$0	0.00
	6251 One-time TA 2021-22	-\$31,284	0.00
	9060 Hr Recruitment	-\$725,155	4.00
	0089 School Site STIP Sub	-\$7,636,906	97.00
	0091 General Education Pre-k	-\$1,200,000	0.00
0093 1-Time School Perimeter Safety	-\$1,600,000	0.00	
3213 ESSER III Total		-\$48,285,374	143.50

Projected COVID Investments 2023-24

Resource Code	Program Code	Data	
		Sum of Total Amount II	Sum of FTE
3214 ESSER III Learning Loss	0020 One-Time Community Positions	-\$914,418	6.00
	0040 One-Time Reading Acceleration	-\$122,604	1.00
	0068 1X MgmtPrep&Response	-\$2,931,957	15.50
	0070 1X Education Technology	-\$329,064	3.00
	0076 1X Translation	-\$911,801	8.50
3214 ESSER III Learning Loss Total		-\$5,209,843	34.00
3216 ELO Esser II St Reserve	0050 One-Time Attendance Case Mgmt	\$0	0.00
	0036 Core K-2 Early Lit Tutor	-\$197,746	4.00
3216 ELO Esser II St Reserve Total		-\$197,746	4.00
3217 Expanded Learning GEER II	0078 1x Credit Recovery	\$0	0.00
	0036 Core K-2 Early Lit Tutor	-\$205,576	5.20
3217 Expanded Learning GEER II Total		-\$205,576	5.20
3218 ELO ESSER III St Resv Emergnc	0036 Core K-2 Early Lit Tutor	-\$1,139,615	23.60
3218 ELO ESSER III St Resv Emergency Total		-\$1,139,615	23.60
3219 ELO ESSER III St Resv LL	0036 Core K-2 Early Lit Tutor	-\$163,229	4.00
3219 ELO ESSER III St Resv LL Total		-\$163,229	4.00
5634 Homeless Children & Youth II	4857 Homeless	-\$175,156	0.00
5634 Homeless Children & Youth II Total		-\$175,156	0.00
7426 Expanded Learning Opp Para	0035 One-Time TK-2 Reading Tutors	-\$431,507	9.60
	0040 One-Time Reading Acceleration	-\$15,086	0.40
7426 Expanded Learning Opp Para Total		-\$446,593	10.00
7435 Learning Recovery Emergency	0035 One-Time TK-2 Reading Tutors	-\$399,003	8.80
	1110 General Education, K-12	-\$50,076	0.00
	0036 Core K-2 Early Lit Tutor	-\$1,821,402	38.00
7435 Learning Recovery Emergency Total		-\$2,270,482	46.80
Grand Total		-\$58,093,613	271.10

Multi-Year Projection Enrollment & Attendance , Cash Flow, & LCFF Projections

Multi-Year Projection - Unrestricted

2023-24 Proposed Budget MYP Fund Balance Summary - Unrestricted

	2023-24 Unrestricted	2024-25 Unrestricted	2025-26 Unrestricted
A. Revenues			
5) Total Revenues	\$ 500,626,311	\$ 502,302,255	\$ 507,068,121
B. Expenditures			
9) Total Expenditures	\$ 358,666,238	\$ 386,407,452	\$ 399,009,544
C. Excess (Deficiency) of Revenues Over Expenditures	\$ 141,960,073	\$ 115,894,803	\$ 108,058,578
D. Other Financing Sources/Uses			
4) Total, Other Financing Sources/Uses	\$ (106,864,622)	\$ (111,017,842)	\$ (117,115,956)
E. Net Increase (Decrease) in Fund Balance (C +D4)	\$ 35,095,451	\$ 4,876,961	\$ (9,057,378)
F. Fund Balance, Reserves			
1) Beginning Fund Balance			
a) Adjusted Beginning Balance (F1c + F1d)	\$ 81,554,956	\$ 116,650,407	\$ 121,527,368
2) Ending Balance, June 30 (E + F1e)	\$ 116,650,407	\$ 121,527,368	\$ 112,469,990
Reserve for Economic Uncertainty	\$ 24,084,540	\$ 23,847,151	\$ 24,463,857
Reservations - Other Assignments	\$ 11,378,827	\$ 11,528,827	\$ 11,528,827
Net Ending Balance- Unassigned/Unappropriated	\$ 81,187,040	\$ 86,151,389	\$ 76,477,305

Multi-Year Projection - Restricted

2023-24 Proposed Budget MYP Fund Balance Summary - Restricted

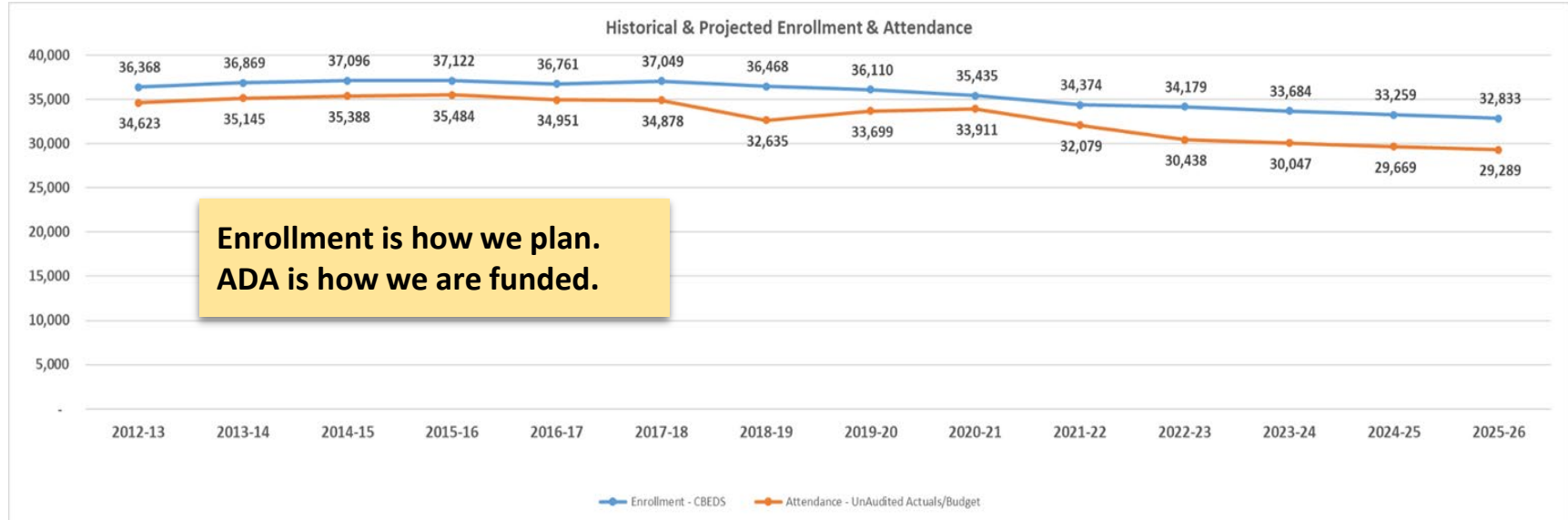
	2023-24 Restricted	2024-25 Restricted	2025-26 Restricted
A. Revenues			
5) Total Revenues	\$ 308,357,105	\$ 276,406,908	\$ 281,797,816
B. Expenditures			
9) Total Expenditures	\$ 444,151,754	\$ 408,497,563	\$ 416,452,360
C. Excess (Deficiency) of Revenues Over Expenditures	\$ (135,794,649)	\$ (132,090,655)	\$ (134,654,544)
D. Other Financing Sources/Uses			
4) Total, Other Financing Sources/Uses	\$ 103,864,622	\$ 108,017,842	\$ 114,115,956
E. Net Increase (Decrease) in Fund Balance (C + D4)	\$ (31,930,027)	\$ (24,072,813)	\$ (20,538,589)
F. Fund Balance, Reserves			
1) Beginning Fund Balance			
a) Adjusted Beginning Balance (F1c + F1d)	\$ 125,007,698	\$ 93,077,671	\$ 69,004,859
2) Ending Balance, June 30 (E + F1e)	\$ 93,077,671	\$ 69,004,859	\$ 48,466,270

Multi-Year Projection - Combined

2023-24 Proposed Budget MYP Fund Balance Summary - Combined

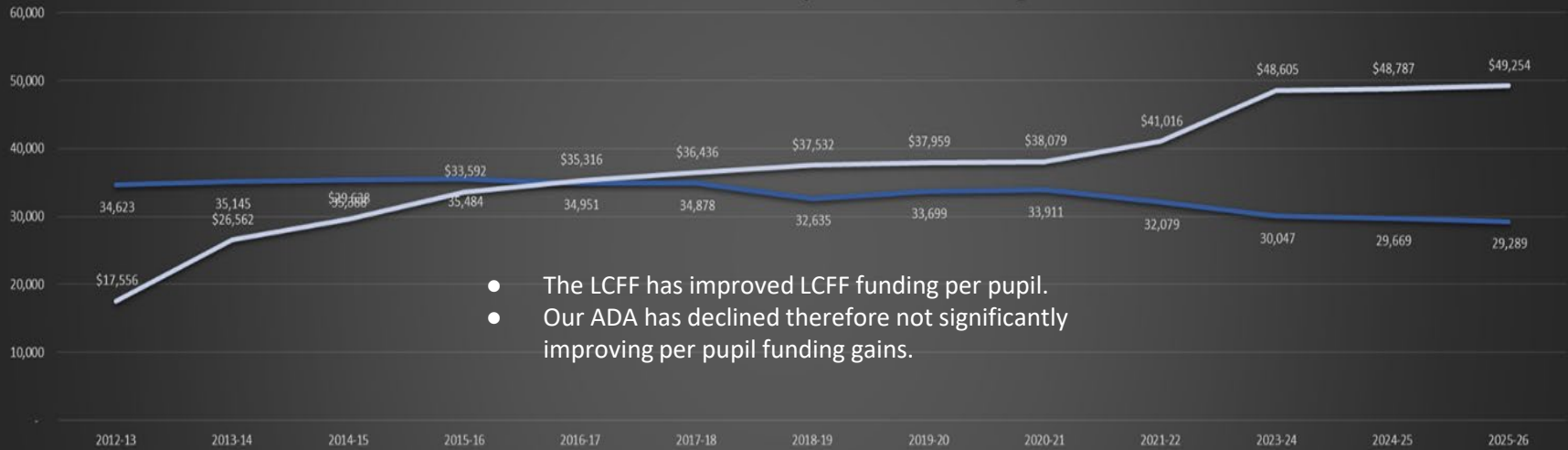
	2023-24 Combined	2024-25 Combined	2025-26 Combined
A. Revenues			
5) Total Revenues	\$ 808,983,416	\$ 778,709,163	\$ 788,865,937
B. Expenditures			
9) Total Expenditures	\$ 802,817,992	\$ 794,905,015	\$ 815,461,904
C. Excess (Deficiency) of Revenues Over Expenditures	\$ 6,165,424	\$ (16,195,852)	\$ (26,595,967)
D. Other Financing Sources/Uses			
4) Total, Other Financing Sources/Uses	<u>\$ (3,000,000)</u>	<u>\$ (3,000,000)</u>	<u>\$ (3,000,000)</u>
E. Net Increase (Decrease) in Fund Balance (C +D4)	\$ 3,165,424	\$ (19,195,852)	\$ (29,595,967)
F. Fund Balance, Reserves			
1) Beginning Fund Balance			
a) Adjusted Beginning Balance (F1c + F1d)	\$ 206,562,654	\$ 209,728,078	\$ 190,532,226
2) Ending Balance, June 30 (E + F1e)	\$ 209,728,078	\$ 190,532,226	\$ 160,936,260

Enrollment & Attendance Trends



LCFF & Attendance Trends

Historical Attendance Compared to LCFF Funding



- The LCFF has improved LCFF funding per pupil.
- Our ADA has declined therefore not significantly improving per pupil funding gains.

Dollars in Thousands e.g. 2012-13 \$17,556 is \$175,559,632

Attendance - UnAudited Actuals/Budget Revenue Limit/LCFF

2023-24 Proposed Budget Cash Flow Projection

- Beginning Projected Cash Balance - \$133,047,277
- Ending Projected Cash Balance - \$113,390,432
- Looking Back...
 - Ending Cash Balance - Unaudited Actuals 2019-20 - \$51,217,883

LCFF - Things to Watch Over Time

The District has seen a decline in enrollment over the past several Fiscal Years. ADA has also declined over the same period with FY 2019-20, which was the Pandemic Year being the most severe. While we have seen an increase in ADA since FY 2019-20 it has not returned to pre-pandemic levels to date.

As the States relief for lost ADA sunsets the District needs to prepare for the impact of lost enrollment. While we are seeing relief from an increased UPP% and unprecedented COLA increases over the past (3) fiscal years, for OUSD a great deal of this relief is being offset by our decline in enrollment and associated ADA.

Projected ADA decline for the Multiyear Projection Years 2023-24 to 2025-26 is 3,173.67 or 6.37%. Average Annual decline is projected at 1,057.89 per year 2023-24 to 2025-26.

<u>Fiscal Year</u>	<u>(3) Year Average</u>	<u>ADA Decline</u>	<u>Base</u>	<u>Supplemental</u>	<u>Concentration</u>
2023-24	32,095.70	(1,129.13)	\$339,492,428	\$56,135,970	\$55,842,045
2024-25	30,836.29	(1,259.41)	\$339,321,876	\$56,443,917	\$56,946,364
2025-26	30,051.16	(785.13)	\$341,722,540	\$57,068,262	\$58,087,337
		<u>(3,173.67)</u>			

LCFF - Things to Watch Over Time

It is also important to note that revenue allocated to the BASE (resource 0000) is growing at a much slower pace than our Supplemental and Concentration funds. Even with what would usually be considered healthy COLA's for California Public Schools over the past (2) decades, the base funding continues to lag as a result of declining enrollment. Concentration funds outpaced both Base and Supplemental funds over the (3) fiscal years listed.

Growth % over the (3) Fiscal Years 2023-24 / 2024-25 / 2025-26

Base - (resource 0000) 0.070% growth

Supplemental - (Resource 0002/0005) 3.87% Growth

Concentration - (Resource 0003/0004) 1.63% growth

LCFF Summary - 2022-23

Oakland Unified (61259) - FY 2023-24 Proposed Budget	v.24.1						PY1
LOCAL CONTROL FUNDING FORMULA							2022-23
LCFF ENTITLEMENT CALCULATION							
Calculation Factors	<u>COLA & Augmentation</u> 13.26%		<u>Base Grant Proration</u> 0.00%		<u>Unduplicated Pupil Percentage</u> 77.96% 77.96%		
	3-PY Average						
	ADA	Base	Grade Span	Supplemental	Concentration	Total	
Grades TK-3	12,112.18	\$ 9,166	\$ 953	\$ 1,578	\$ 1,510	\$ 159,964,519	
Grades 4-6	7,901.64	9,304		1,451	1,389	95,951,264	
Grades 7-8	4,422.21	9,580		1,494	1,430	55,292,806	
Grades 9-12	8,788.80	11,102	289	1,776	1,700	130,663,771	
Subtract Necessary Small School ADA and Funding	-	-	-	-	-	-	
Total Base, Supplemental, and Concentration Grant		\$324,475,131	\$ 14,082,870	\$ 52,787,963	\$ 50,526,396	\$ 441,872,360	
NSS Allowance		-	-	-	-	-	
TOTAL BASE	33,224.83	\$324,475,131	\$ 14,082,870	\$ 52,787,963	\$ 50,526,396	\$ 441,872,360	
ADD ONS:							
Targeted Instructional Improvement Block Grant							\$10,094,682
Home-to-School Transportation (COLA added commencing 2023-24)							5,724,962
Small School District Bus Replacement Program (COLA added commencing 2023-24)							-
Transitional Kindergarten (Commencing 2022-23)	TK ADA	1,170.99	TK Add-on rate	\$ 2,813.00			3,293,995
ECONOMIC RECOVERY TARGET PAYMENT							-
LCFF Entitlement Before Adjustments							\$ 460,985,999
Miscellaneous Adjustments							-
ADJUSTED LCFF ENTITLEMENT							\$ 460,985,999
Local Revenue (including RDA)							(159,252,851)
Gross State Aid							\$ 301,733,148
Education Protection Account Entitlement							(58,502,353)
Net State Aid							\$ 243,230,795

LCFF Summary - 2023-24

Oakland Unified (61259) - FY 2023-24 Proposed Budget	v.24.1	5/26/2023	CY
LOCAL CONTROL FUNDING FORMULA	2023-24		
LCFF ENTITLEMENT CALCULATION			
	<u>COLA & Augmentation</u>	<u>Base Grant Proration</u>	<u>Unduplicated Pupil Percentage</u>
	8.22%	0.00%	79.26% 79.26%
Calculation Factors	3-PY Average		
	ADA	Base	Grade Span Supplemental Concentration Total
Grades TK-3	11,571.87	\$ 9,919	\$ 1,032 \$ 1,736 \$ 1,727 \$ 166,794,801
Grades 4-6	7,626.97	10,069	1,596 1,588 101,079,612
Grades 7-8	4,272.26	10,367	1,643 1,635 58,295,624
Grades 9-12	8,624.60	12,015	312 1,954 1,944 139,933,450
Subtract Necessary Small School ADA and Funding	-	-	-
Total Base, Supplemental, and Concentration Grant	\$ 339,492,428	\$ 14,633,044	\$ 56,135,970 \$ 55,842,045 \$ 466,103,487
NSS Allowance	-	-	-
TOTAL BASE	32,095.70	\$ 339,492,428	\$ 14,633,044 \$ 56,135,970 \$ 55,842,045 \$ 466,103,487
ADD ONS:			
Targeted Instructional Improvement Block Grant			\$10,094,682
Home-to-School Transportation (COLA added commencing 2023-24)			6,195,554
Small School District Bus Replacement Program (COLA added commencing 2023-24)			-
Transitional Kindergarten (Commencing 2022-23)	TK ADA	1,200.00	TK Add-on rate \$ 3,044.23 3,653,074
ECONOMIC RECOVERY TARGET PAYMENT			-
LCFF Entitlement Before Adjustments			\$ 486,046,797
Miscellaneous Adjustments			-
ADJUSTED LCFF ENTITLEMENT			\$ 486,046,797
Local Revenue (including RDA)			(154,564,937)
Gross State Aid			\$ 331,481,860
Education Protection Account Entitlement			(73,081,197)
Net State Aid			\$ 258,400,663

LCFF Summary - 2024-25

Oakland Unified (61259) - FY 2023-24 Proposed Budget	v.24.1					CY1
LOCAL CONTROL FUNDING FORMULA						2024-25
LCFF ENTITLEMENT CALCULATION						
	<u>COLA & Augmentation</u>		<u>Base Grant Proration</u>		<u>Unduplicated Pupil Percentage</u>	
	3.94%		0.00%		79.76% 79.76%	
Calculation Factors	3-PY Average					
	ADA	Base	Grade Span	Supplemental	Concentration	Total
Grades TK-3	10,985.19	\$ 10,310	\$ 1,072	\$ 1,816	\$ 1,832	\$ 165,101,647
Grades 4-6	7,321.49	10,466		1,670	1,684	101,182,510
Grades 7-8	4,105.03	10,775		1,719	1,734	58,406,189
Grades 9-12	8,424.58	12,488	325	2,044	2,062	142,535,924
Subtract Necessary Small School ADA and Funding	-	-	-	-	-	-
Total Base, Supplemental, and Concentration Grant		\$ 339,321,876	\$ 14,514,113	\$ 56,443,917	\$ 56,946,364	\$ 467,226,270
NSS Allowance		-	-	-	-	-
TOTAL BASE		\$ 339,321,876	\$ 14,514,113	\$ 56,443,917	\$ 56,946,364	\$ 467,226,270
ADD ONS:						
Targeted Instructional Improvement Block Grant						\$10,094,682
Home-to-School Transportation (COLA added commencing 2023-24)						6,439,659
Small School District Bus Replacement Program (COLA added commencing 2023-24)						-
Transitional Kindergarten (Commencing 2022-23)	TK ADA	1,300.00	TK Add-on rate	\$ 3,164.17		4,113,423
ECONOMIC RECOVERY TARGET PAYMENT						-
LCFF Entitlement Before Adjustments						\$ 487,874,034
Miscellaneous Adjustments						-
ADJUSTED LCFF ENTITLEMENT						\$ 487,874,034
Local Revenue (including RDA)						(162,103,634)
Gross State Aid						\$ 325,770,400
Education Protection Account Entitlement						(65,227,047)
Net State Aid						\$ 260,543,353

LCFF Summary - 2025-26

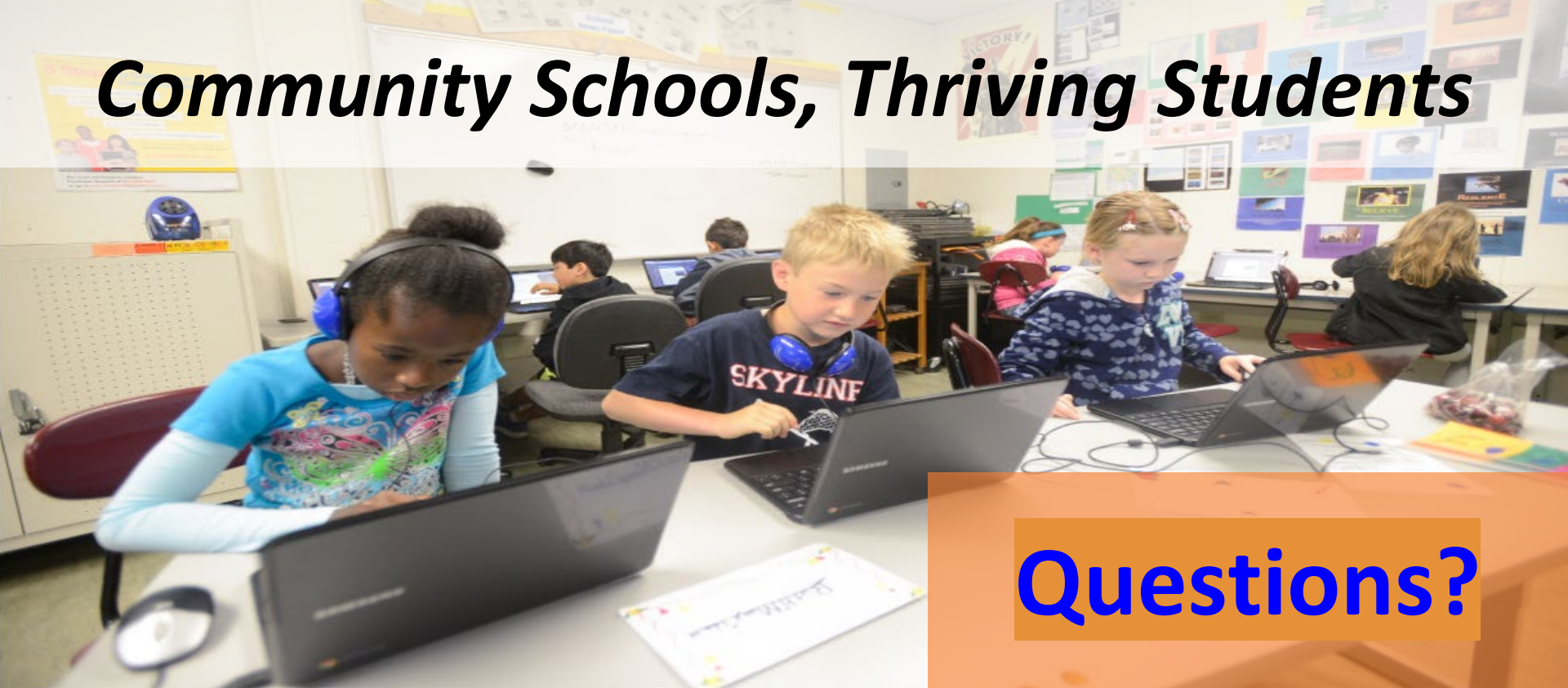
Oakland Unified (61259) - FY 2023-24 Proposed Budget	v.24.1						CY2
LOCAL CONTROL FUNDING FORMULA							2025-26
LCFF ENTITLEMENT CALCULATION							
	COLA & Augmentation		Base Grant Proration	Unduplicated Pupil Percentage			
	3.29%		0.00%	80.08% 80.08%			
Calculation Factors	3-PY Average						
	ADA	Base	Grade Span	Supplemental	Concentration	Total	
Grades TK-3	10,678.07	\$ 10,649	\$ 1,107	\$ 1,883	\$ 1,916	\$ 166,100,626	
Grades 4-6	7,099.15	10,810		1,731	1,762	101,543,231	
Grades 7-8	3,983.95	11,129		1,782	1,814	58,666,335	
Grades 9-12	8,289.99	12,899	335	2,120	2,157	145,165,718	
Subtract Necessary Small School ADA and Funding	-	-	-	-	-	-	
Total Base, Supplemental, and Concentration Grant		\$341,722,540	\$ 14,597,771	\$ 57,068,262	\$ 58,087,337	\$ 471,475,910	
NSS Allowance		-				-	
TOTAL BASE	30,051.16	\$341,722,540	\$ 14,597,771	\$ 57,068,262	\$ 58,087,337	\$ 471,475,910	
ADD ONS:							
Targeted Instructional Improvement Block Grant						\$10,094,682	
Home-to-School Transportation (COLA added commencing 2023-24)						6,651,524	
Small School District Bus Replacement Program (COLA added commencing 2023-24)						-	
Transitional Kindergarten (Commencing 2022-23)						-	
TK ADA	1,320.00	TK Add-on rate	\$ 3,268.27			4,314,120	
ECONOMIC RECOVERY TARGET PAYMENT						-	
LCFF Entitlement Before Adjustments						\$ 492,536,236	
Miscellaneous Adjustments						-	
ADJUSTED LCFF ENTITLEMENT						\$ 492,536,236	
Local Revenue (including RDA)						(169,417,315)	
Gross State Aid						\$ 323,118,921	
Education Protection Account Entitlement						(59,414,154)	
Net State Aid						\$ 263,704,767	

Next Steps

- June 28, 2023 – LCAP & Budget Adoption
- June 30, 2023 - Submit to Alameda County Office of Education
- Await Board County and Board Decision on OEA Tentative Agreement completion.
 - Proposed for June 28, 2023
- Pending Approval - Implement TA
- Submit Revised 2023-24 Budget in August 2023



Community Schools, Thriving Students



Questions?



**OAKLAND UNIFIED
SCHOOL DISTRICT**

Community Schools, Thriving Students

www.ousd.org



@OUSDnews

Contact us for additional information [optional contact area]

Phone: 510.555.5555 | Email: info@ousd.org