



**OAKLAND UNIFIED
SCHOOL DISTRICT**

Community Schools, Thriving Students

Oakland Unified School District

2021-22 Proposed Adopted Budget



Presented by Lisa Grant-Dawson, Chief Business Officer

Omaira Reyna, Director Budget & Finance

June 30, 2021

2021-22 Proposed Budget Adoption

www.ousd.org



@OUSDnews

Summary Budget Assumptions

OUSD Draft 2021-22 Budget Assumptions

Year	2020-21	2021-22	2022-23	2023-24
Cost of Living Adjustment (COLA)	0.00%	5.07%	2.48%	3.11%
Statutory COLA		1.70%	2.48%	3.11%
Compounded COLA (Special Education and Community Colleges Only)		4.05%		
Enrollment	35,441	35,034	34,734	34,484
Attendance (ADA)	33,911	33,911	32,838	32,541
Enrollment to ADA % *	96%	97%	95%	94%
Unduplicated Pupil Count	75.81	75.54	75.61	76.02
Salary and Negotiated Increases Adjusted - OEA	3.0%	2.5%		
Step & Column	1.3%	1.3%	1.3%	1.3%
Mandatories & Benefits - Certificated	24.11%	23.10%	24.25%	
Mandatories & Benefits - Classified	34.86%	35.29%	37.45%	

* Note: 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.

2021-22 Adopted Budget Summary

2021-22 Adopted Budget Fund Balance Summary

	Unrestricted	Restricted	Total Fund
A. Revenues			
5) Total Revenues	\$ 410,574,363	\$ 193,077,104	\$ 603,651,467
B. Expenditures			
9) Total Expenditures	\$ 314,664,491	\$ 372,182,002	\$ 686,846,493
C. Excess (Deficiency) of Revenues Over Expenditures			
	\$ 95,909,872	\$ (179,104,898)	\$ (83,195,026)
D. Other Financing Sources/Uses			
4) Total, Other Financing Sources/Uses	\$ (95,909,872)	\$ 90,934,872	\$ (4,975,000)
E. Net Increase (Decrease) in Fund Balance (C +D4)	\$ -	\$ (88,170,026)	\$ (88,170,026)
F. Fund Balance, Reserves			
1) Beginning Fund Balance			
a) Adjusted Beginning Balance (F1c + F1d)	\$ 71,069,152	\$ 239,881,086	\$ 310,950,238
b) Restricted		\$ 151,711,060	
2) Ending Balance, June 30 (E + F1e)	\$ 71,069,152	\$ -	\$ 222,780,212

Frequently Asked Questions

- Where is the one time money?
 - Currently most of the new one time money is in one line budget items as all plans have not been fully developed and/or adopted prior to budget adoption.

** Resources in Red are included in the 2021-22 Budget*

Resource	Spending Deadline	Funding Availability Timeline				Total
		2020-21*	2021-22	2022-23	2023-24	
SB117 - Res 7388	None	\$0.4				\$0.4
State - Res 7420	6/2021	\$3.3				\$3.3
CR - Res 3220	12/2020	\$33.2				\$33.2
GEER - Res 3215	9/2022	\$0.6	\$2.0			\$2.6
ESSER I - Res 3210	9/2022	\$8.5	\$6.0			\$14.5
In-Person Instruction - Res 7422*	8/2022	\$11.6	\$0.0			\$11.6
Expanded Learning - Res 7425	8/2022		\$24.3			\$24.3
Expanded Learning (paras) - Res 7426	8/2022		\$2.7			\$2.7
ESSER II - Res 3212	9/2023	\$3.0		\$54.9		\$57.9
ESSER III - Res 3213,3214	9/2024				\$127.0	\$127.0
Totals		\$60.6	\$35.0	\$54.9	\$127.0	\$277.5
Remaining Available for Investment			\$216.9			

COVID-19 Allocation At Budget Adoption

Oakland Unified School District Budget Allocation Summary Budget Model 19 for 2021-22 Budget Adoption
General Fund COVID-19 Resources - Does not include Expanded Learning Site Based One Time Money Allocations - To be revised after budget adoption

Fund	General Fund	▼
Resource Type	(Multiple Items)	▼
Site Type	(Multiple Items)	▼

Sum of 2021-22 Budget Allocation		
Resource Code	Object Classification	Total
3210 Elem&Scdry Schl EmgncyRelief	1 - Certificated Salaries	\$99,790
	2 - Classified Salaries	\$1,493,452
	3 - Benefits	\$689,746
	4 - Books & Supplies	\$1,768,443
	7 - Other Outgo	\$170,970
	1 - Certificated Salaries	\$7,205,248
3212 ESSER II Elem & Sec Emerg Rel	2 - Classified Salaries	\$663,219
	3 - Benefits	\$2,727,026
	4 - Books & Supplies	\$30,087,829
	5 - Other Services and Operating Expenditures	\$500,000
	7 - Other Outgo	\$2,213,602
	2 - Classified Salaries	\$570,987
	3 - Benefits	\$322,141
7425 Expanded Learning Oppor	4 - Books & Supplies	\$22,406,872
	Grand Total	\$70,919,325



Frequently Asked Questions

- Can we see the detail budgets and staffing for each department?
 - After we adopt the budget, we will provide this information prior to First Interim. We will have a significant wave of budget development with the details for one time money that will continue in June through August.
- Can we track more details for the budget for Special Education and other programs with a level of detail and specificity as we do with Title and other programs?
 - We will provide a supplemental document to provide details on all of the positions in Special Education, but it will not live in the LCAP as standard.

Next Steps

- June 30, 2021 –Budget Adoption
- July 1, 2021 – Submit Adopted Budget to Alameda County Office of Education
 - Continue receiving budget plans and amending the adopted budget allocations
- Continue Year End Close for UnAudited Actuals – 9/2021
- Continue Audit Activity for submission and completion of the 2020-21 Audit



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