



**OAKLAND UNIFIED
SCHOOL DISTRICT**

Community Schools, Thriving Students

Oakland Unified School District

2025-26 Proposed Adopted Budget



Presented by Lisa Grant-Dawson, Chief Business Officer

June 25, 2025

2025-26 Proposed Budget

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 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 was scheduled for June 12, 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.

Proposed Adopted Budget

2025-26 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. 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

Current Status of Budget Development

- The District has completed the budget development and reconciliation process for all funds using a combination of items from Attachment C to address the \$95M projected deficits. Local Control Funding Formula (LCFF) Revisions and other revised projections as of May Revise
 - *The value and proper placement of expenses of the AFSCME TA is NOT included in the Draft Budget and will be implemented post Budget Adoption*
 - *There are two additional MOU and Tentative Agreements that have gone through the AB1200 process and will be ratified by the Board on June 25, 2025.*
 - *These changes in addition to the reversal of the Services and Other Operating Expenses 5000 Object Code changes will be presented at a 45-Day Budget Revision, which will include changes to the State Budget that may impact the District.*

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 2025
- 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

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	\$1.28M		
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.

Note:

2024-25 P2 ADA is lower than currently modeled; thus, revenue will be adjusted down at 45 Day Budget. ~\$2M

2025-26 Proposed Budget Content

2025-26 Proposed Adopted Budget Fund Balance Summary

2025-26 Proposed Budget Summary

	Unrestricted	Restricted	Total Fund
A. Revenues			
5) Total Revenues	\$ 520,622,669	\$ 285,912,734	\$ 806,535,403
9) Total Expenditures	\$ 447,746,095	\$ 468,660,391	\$ 916,406,486
C. Excess (Deficiency) of Revenues Over Expenditures	\$ 72,876,574	\$ (182,747,657)	\$ (109,871,083)
D. Other Financing Sources/Uses			
4) Total, Other Financing Sources/Uses	\$ (103,470,616)	\$ 100,485,616	\$ (2,985,000)
E. Net Increase (Decrease) in Fund Balance (C +D4)	\$ (30,594,042)	\$ (82,262,042)	\$ (112,856,083)
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)	\$ 26,675,204	\$ 68,969,330	\$ 95,644,534
Restricted Reserve	\$150,000	\$ 68,969,330	\$ 69,119,330
Other Assignments	\$0	\$0	\$0
Reserve for Economic Uncertainty	\$26,196,022		\$26,196,022
Unassigned Unappropriated	\$ 329,182	\$ 68,969,330	\$ 329,182


Summary of 2025-26 **Unrestricted** Proposed General Fund Budget Projection

What is the District's Unrestricted General Fund Projected Financial Position at June 2026?

	Proposed Budget
Beginning Fund Balance	\$57,269,246
Ending Fund Balance	\$329,182

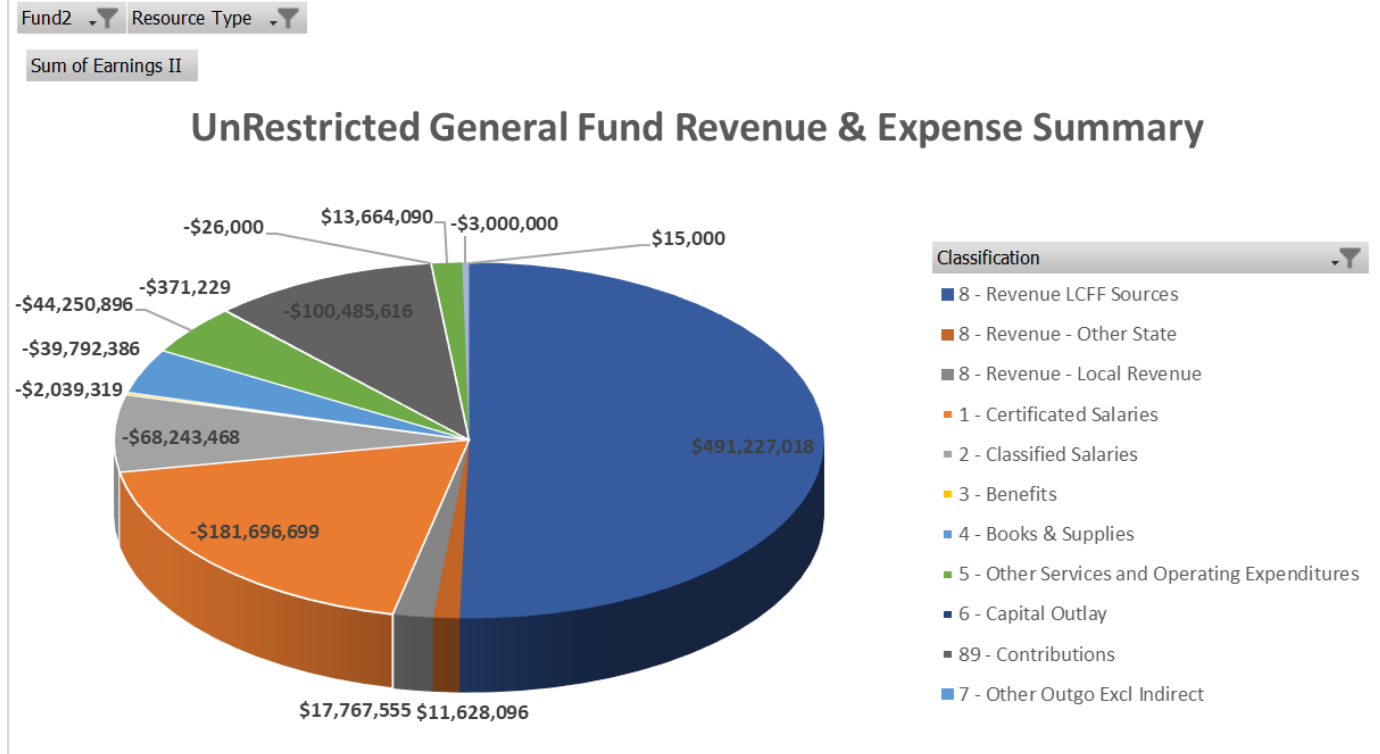
Why is District's Unrestricted General Fund Financial Position Projected to Change?

	Proposed Budget
Revenues	\$520,622,669
Expenditures	\$447,746,095
Net Contributions/Transfers	\$103,470,616
Net Increase (Decrease)	(\$30,594,042)



Our proposed ending fund balance is decreasing by \$30.5M in the Unrestricted General Fund.

UnRestricted General Fund Revenue & Expense Summary




Summary of 2025-26 **Restricted** Proposed General Fund Budget Projection

What is the District's Restricted General Fund Projected Financial Position as of June 2025?

	Proposed Budget
Beginning Fund Balance	\$151,231,371
Ending Fund Balance	\$68,969,330

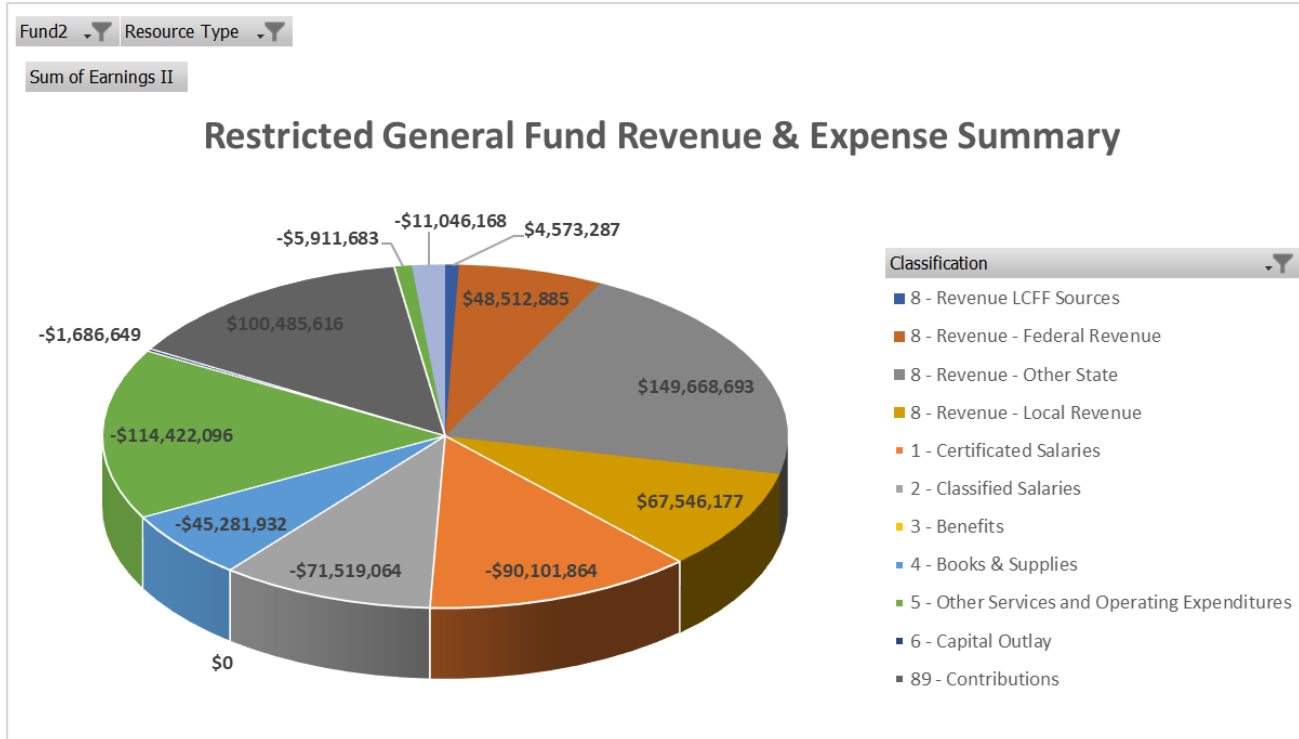
Why is District's Restricted General Fund Financial Position Projected to Change?

	Proposed Budget
Revenues	\$285,912,734
Expenditures	\$468,660,391
Net Contributions/Transfers	\$100,485,616
Net Increase (Decrease)	(\$82,262,042)



Our proposed ending fund balance is decreasing by \$82.2M in the Restricted General Fund.

Restricted General Fund Revenue & Expense Summary



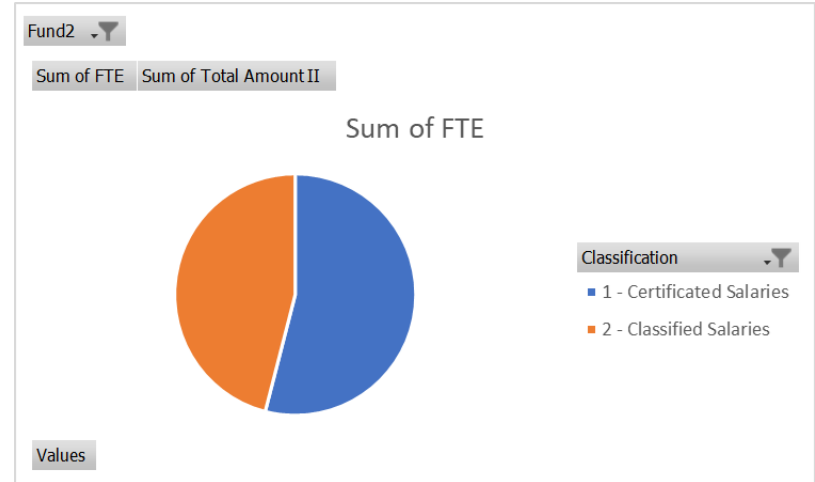
Model Excludes Benefits

General Fund Summary

FTE & Compensation Totals (Salary Only)

Fund2 (Multiple Items) ▼

Classification ▼	Data	
	Sum of FTE	Sum of Total Amount II
1 - Certificated Salaries	2,876.22	-\$414,430,976
2 - Classified Salaries	2,449.50	-\$272,811,493
Grand Total	5,325.72	-\$687,242,469



General Fund Summary

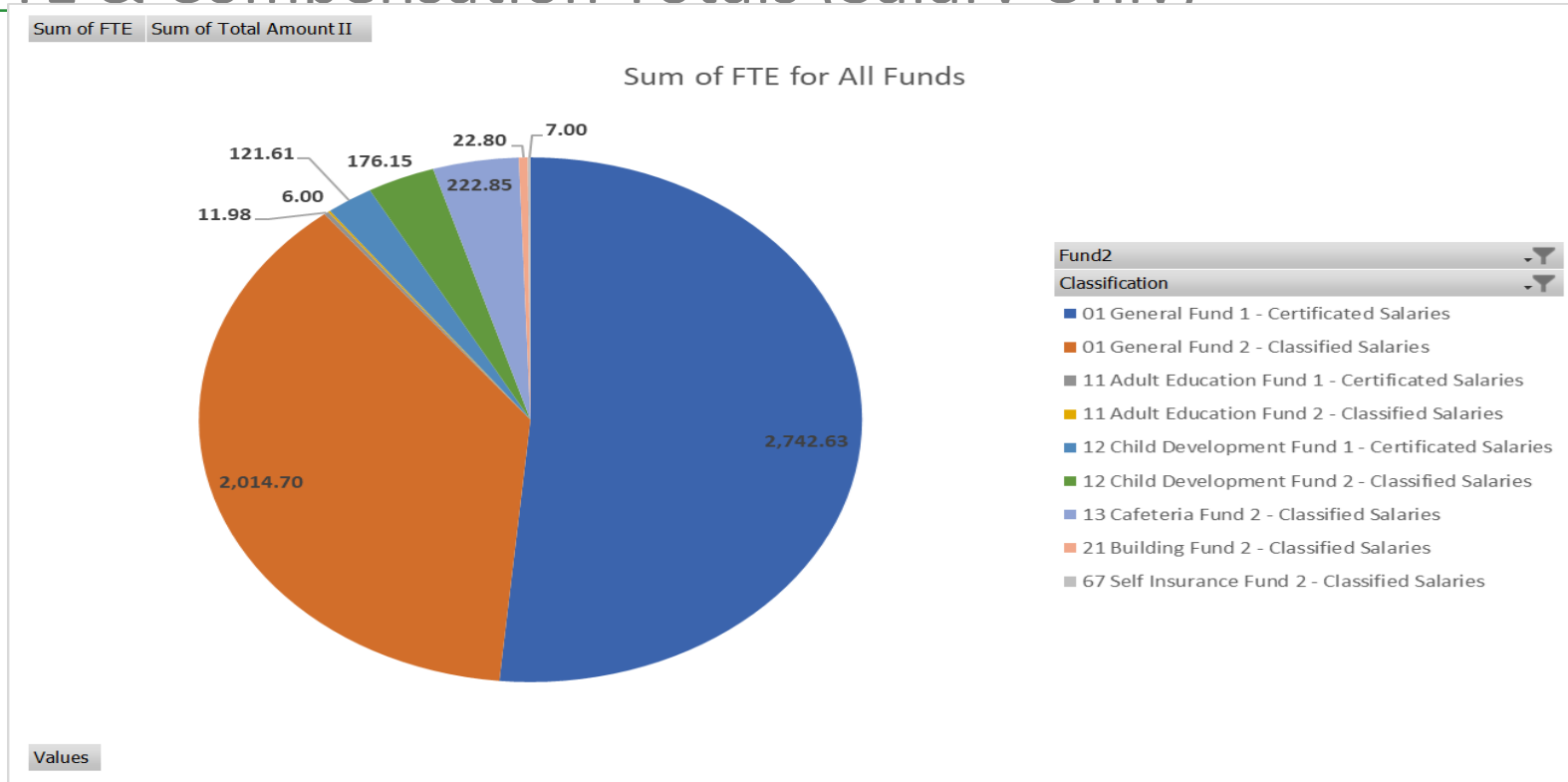
FTE & Compensation Totals (Salary Only)

Fund2	Classification	Data	
		Sum of FTE	Sum of Total Amount II
01 General Fund	1 - Certificated Salaries	2,742.63	-\$393,700,133
	2 - Classified Salaries	2,014.70	-\$233,010,178
01 General Fund Total		4,757.33	-\$626,710,311
11 Adult Education Fund	1 - Certificated Salaries	11.98	-\$2,726,441
	2 - Classified Salaries	6.00	-\$777,061
11 Adult Education Fund Total		17.98	-\$3,503,502
12 Child Development Fund	1 - Certificated Salaries	121.61	-\$18,004,402
	2 - Classified Salaries	176.15	-\$14,628,944
12 Child Development Fund Total		297.76	-\$32,633,347
13 Cafeteria Fund	2 - Classified Salaries	222.85	-\$17,782,929
13 Cafeteria Fund Total		222.85	-\$17,782,929
21 Building Fund	2 - Classified Salaries	22.80	-\$4,874,575
21 Building Fund Total		22.80	-\$4,874,575
67 Self Insurance Fund	2 - Classified Salaries	7.00	-\$1,737,806
67 Self Insurance Fund Total		7.00	-\$1,737,806
Grand Total		5,325.72	-\$687,242,469



General Fund Summary

FTE & Compensation Totals (Salary Only)



Oakland Unified - 2024-25 Third Interim vs 2025-26 Proposed Budget

Unrestricted and Restricted

		2024-25 Third Interim Budget (Estimated Actuals)			2025-26 Proposed Budget			Variance Third Interim to Draft Budget		
Description	Object Codes	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	4,573,287.00	495,800,305.00	13,756,068.00	102,821.00	13,858,889.00
2) Federal Revenue	8100-8299	0.00	67,096,458.94	67,096,458.94	0.00	63,713,670.45	63,713,670.45	0.00	(3,382,788.49)	(3,382,788.49)
3) Other State Revenue	8300-8599	12,821,555.16	167,053,473.13	179,875,028.29	11,628,095.89	149,829,599.23	161,457,695.12	(1,193,459.27)	(17,223,873.90)	(18,417,333.17)
4) Other Local Revenue	8600-8799	21,379,739.47	93,482,941.15	114,862,680.62	17,767,555.24	67,796,177.24	85,563,732.48	(3,612,184.23)	(25,686,763.91)	(29,298,948.14)
5) Total Revenues		511,672,244.63	332,103,339.22	843,775,583.85	520,622,669.13	285,912,733.92	806,535,403.05	8,950,424.50	(46,190,605.30)	(37,240,180.80)
B. Expenditures										
1) Certificated Salaries	1000-1999	185,577,769.45	96,117,597.03	281,695,366.48	181,696,699.01	90,211,626.96	271,908,325.97	(3,881,070.44)	(5,905,970.07)	(9,787,040.51)
2) Classified Salaries	2000-2999	62,422,820.91	72,904,766.84	135,327,587.75	68,243,467.75	71,503,437.56	139,746,905.31	5,820,646.84	(1,401,329.28)	4,419,317.56
3) Employee Benefits	3000-3999	117,241,165.70	109,658,851.01	226,900,016.71	127,029,506.85	113,437,952.48	240,467,459.33	9,788,341.15	3,779,101.47	13,567,442.62
4) Books and Supplies	4000-4999	18,187,734.13	38,168,852.79	56,356,586.92	22,024,309.87	35,623,971.53	57,648,281.40	3,836,575.74	(2,544,881.26)	1,291,694.48
5) Services an Other Operating Expenditures	5000-5999	67,352,193.40	145,080,453.38	212,432,646.78	62,018,972.31	138,725,909.53	200,744,881.84	(5,333,221.09)	(6,354,543.85)	(11,687,764.94)
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)	(13,664,089.71)	11,559,161.43	(2,104,928.28)	(432,023.13)	394,480.36	(37,542.77)
9) Total Expenditures		446,299,171.47	494,043,099.76	940,342,271.23	447,746,095.08	468,660,391.38	916,406,486.46	1,446,923.61	(25,382,708.38)	(23,935,784.77)
C. Excess (Deficiency) of Revenues Over		65,373,073.16	(161,939,760.54)	(96,566,687.38)	72,876,574.05	(182,747,657.46)	(109,871,083.41)	7,503,500.89	(20,807,896.92)	(13,304,396.03)
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		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	(100,485,615.57)	100,485,615.57	0.00	21,857,829.19	(21,857,829.20)	(0.01)
4) Total, Other Financing Sources/Uses		(125,328,444.76)	122,343,444.77	(2,984,999.99)	(103,470,615.57)	100,485,615.57	(2,985,000.00)	21,857,829.19	(21,857,829.20)	(0.01)
E. Net Increase (Decrease) in Fund Balance (C +D4)		(59,955,371.60)	(39,596,315.77)	(99,551,687.37)	(30,594,041.52)	(82,262,041.89)	(112,856,083.41)	29,361,330.08	(42,665,726.12)	(13,304,396.04)

Net Changes to 2025-26 Draft Proposed

(6/7/23)

to Proposed Adopted Budget

Oakland Unified - 2024-25 Third Interim vs 2025-26 Proposed Budget

Unrestricted and Restricted

		2024-25 Third Interim Budget (Estimated Actuals)			2025-26 Proposed Budget			Variance Third Interim to Draft Budget		
Description	Object Codes	UnRestricted (A2)	Restricted (B2)	Combined (C2)	UnRestricted (A2)	Restricted (B2)	Combined (C2)	UnRestricted (A-A2)	Restricted (B-B2)	Combined (C-C2)
E. Net Increase (Decrease) in Fund Balance (C +D4)		(59,955,371.60)	(39,596,315.77)	(99,551,687.37)	(30,594,041.52)	(82,262,041.89)	(112,856,083.41)	29,361,330.08	(42,665,726.12)	(13,304,396.04)
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)
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)		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)
2) Ending Balance, June 30 (E + F1e)		57,269,245.76	151,231,371.43	208,500,617.19	26,675,204.24	68,969,329.54	95,644,533.78	(30,594,041.52)	(82,262,041.89)	(99,551,687.37)
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	151,231,371.43	151,231,371.43	0.00	68,969,329.54	68,969,329.54	0.00	(82,262,041.89)	(82,262,041.89)
c) Committed Stabilization Arrangements	9750	0.00		0.00	0.00		0.00	0.00	0.00	0.00
d) Assigned	9780	10,750,563.71	0.00	10,750,563.71	0.00	0.00	0.00	0.00	0.00	0.00
e) Unassigned/Unappropriated				0.00			0.00	0.00	0.00	0.00
Reserve for Economic Uncertainty	9789	28,299,818.14	0.00	28,299,818.14	26,196,022.40	0.00	26,196,022.40		0.00	0.00
		18,068,863.91	0.00	18,068,863.91	329,181.84	0.00	329,181.84	0.00	0.00	0.00

2025-26 Budget

All Funds Summary

OUSD 2025-26 Proposed Budget Summary of Revenue, Expenditures, and Fund Balance of All Funds					
<i>Fund/SACS Form</i>	<i>Revenues</i>	<i>Expenditures</i>	<i>Excess/(Deficiency)</i>	<i>2024-25 Beginning Fund Balance</i>	<i>2024-25 Ending Fund Balance</i>
Fund 01 - General Fund - Unrestricted	\$ 520,622,669.13	\$ 551,216,710.65	\$ (30,594,041.52)	\$ 57,269,245.76	\$ 26,675,204.24
Fund 01 - General Fund - Restricted	\$ 386,398,349.49	\$ 468,660,391.38	\$ (82,262,041.89)	\$ 151,231,371.43	\$ 68,969,329.54
Fund 11 - Adult Education	\$ 5,367,035.36	\$ 5,312,603.59	\$ 54,431.77	\$ 293,893.13	\$ 348,324.90
Fund 12 - Child Development	\$ 41,200,406.97	\$ 48,612,889.53	\$ (7,412,482.56)	\$ 18,654,208.00	\$ 11,241,725.44
Fund 13 - Student Nutrition	\$ 31,250,441.71	\$ 51,925,049.18	\$ (20,674,607.47)	\$ 31,739,036.65	\$ 11,064,429.18
Fund 14 - Deferred Maintenance	\$ 3,204,991.00	\$ 3,929,441.66	\$ (724,450.66)	\$ 929,441.66	\$ 204,991.00
Fund 21 - Building Fund	\$ 9,152,147.92	\$ 102,525,611.16	\$ (93,373,463.24)	\$ 174,431,475.77	\$ 81,058,012.53
Fund 25 - Capital Facilities Fund	\$ 818,247.00	\$ 2,167,590.00	\$ (1,349,343.00)	\$ 18,508,201.29	\$ 17,158,858.29
Fund 35 - County Schools Facility Fund	\$ 399,058.40	\$ 2,073,272.43	\$ (1,674,214.03)	\$ 8,530,704.51	\$ 6,856,490.48
Fund 40 - Special Reserve Fund for Capital Outlay	\$ 780,122.00	\$ 1,535,517.00	\$ (755,395.00)	\$ 2,346,292.85	\$ 1,590,897.85
Fund 51 - Bond Interest and Redemption Fund	\$ 81,639,159.00	\$ 107,565,449.00	\$ (25,926,290.00)	\$ 98,980,212.12	\$ 73,053,922.12
Fund 67 - Self Insurance Fund	\$ 32,981,666.41	\$ 34,011,937.68	\$ (1,030,271.27)	\$ 1,327,946.80	\$ 297,675.53
Total All Funds	\$ 1,113,814,294.39	\$1,379,536,463.26	\$ (265,722,168.87)	\$ 564,242,029.97	\$ 298,519,861.10

Multi-Year Projection Cash Flow, & LCFF Projections

Multi-Year Projection - Unrestricted

2025-26 MYP Fund Balance Summary - Unrestricted

	2025-26 Unrestricted	2026-27 Unrestricted	2027-28 Unrestricted
A. Revenues			
5) Total Revenues	\$ 520,622,669	\$ 533,495,023	\$ 552,690,135
B. Expenditures			
9) Total Expenditures	\$ 447,746,095	\$ 459,265,013	\$ 471,472,041
C. Excess (Deficiency) of Revenues Over Expenditures	\$ 72,876,574	\$ 74,230,010	\$ 81,218,094
D. Other Financing Sources/Uses			
4) Total, Other Financing Sources/Uses	\$ (103,470,616)	\$ (152,244,841)	\$ (153,330,103)
E. Net Increase (Decrease) in Fund Balance (C + D4)	\$ (30,594,042)	\$ (78,014,831)	\$ (72,112,009)
F. Fund Balance, Reserves			
1) Beginning Fund Balance			
a) Adjusted Beginning Balance (F1c + F1d)	\$ 57,269,246	\$ 26,675,204	\$ (51,339,626)
2) Ending Balance, June 30 (E + F1e)	\$ 26,675,204	\$ (51,339,626)	\$ (123,451,635)
 Restricted Reserve	\$ 150,000	\$ 150,000	\$ 150,000
Other Assignments	\$ -	\$ -	\$ -
Reserve for Economic Uncertainty	\$ 26,196,022	\$ 26,610,273	\$ 27,114,390
 Unassigned Unappropriated	\$ 329,182	\$ (78,099,900)	\$ (150,716,025)

Multi-Year Projection - Restricted

2025-26 MYP Fund Balance Summary - Restricted

	2025-26 Restricted	2026-27 Restricted	2027-28 Restricted
A. Revenues			
5) Total Revenues	\$ 285,912,734	\$ 269,530,467	\$ 272,851,054
B. Expenditures			
9) Total Expenditures	\$ 468,660,391	\$ 424,759,103	\$ 429,355,960
C. Excess (Deficiency) of Revenues Over	\$ (182,747,657)	\$ (155,228,635)	\$ (156,504,906)
D. Other Financing Sources/Uses			
4) Total, Other Financing Sources/Uses	\$ 100,485,616	\$ 149,259,841	\$ 150,345,103
E. Net Increase (Decrease) in Fund Balance (C + D4)	\$ (82,262,042)	\$ (5,968,795)	\$ (6,159,803)
F. Fund Balance, Reserves			
1) Beginning Fund Balance			
a) Adjusted Beginning Balance (F1c + F1d)	\$ 151,231,371	\$ 68,969,330	\$ 63,000,535
2) Ending Balance, June 30 (E + F1e)	\$ 68,969,330	\$ 63,000,535	\$ 56,840,731

Multi-Year Projection - Combined

2025-26 MYP Fund Balance Summary - Combined

	2025-26 Combined	2026-27 Combined	2027-28 Combined
A. Revenues			
5) Total Revenues	\$ 806,535,403	\$ 803,025,490	\$ 825,541,188
B. Expenditures			
9) Total Expenditures	\$ 916,406,486	\$ 884,024,116	\$ 900,828,001
C. Excess (Deficiency) of Revenues Over	\$ (109,871,083)	\$ (80,998,625)	\$ (75,286,812)
D. Other Financing Sources/Uses			
4) Total, Other Financing Sources/Uses	\$ (2,985,000)	\$ (2,985,000)	\$ (2,985,000)
E. Net Increase (Decrease) in Fund Balance (C + D4)	\$ (112,856,083)	\$ (83,983,625)	\$ (78,271,812)
F. Fund Balance, Reserves			
1) Beginning Fund Balance			
a) Adjusted Beginning Balance (F1c + F1d)	\$ 208,500,617	\$ 95,644,534	\$ 11,660,908
2) Ending Balance, June 30 (E + F1e)	\$ 95,644,534	\$ 11,660,908	\$ (66,610,904)

Cash Flow - Form CASH

Beginning Cash July 1, 2024 - Fund 01 Only

- \$306,050,884

Ending Cash Projection June 30, 2025

- \$264,971,290

One time resources have been spent and revenues and cash are returning to a “new normal” state. The District has smaller one time and restricted resources that also sunset in 2027-2029; thus, absent any new ongoing dollars we must adjust our budget for the future to NOT return to temporary borrowing or insolvency leading to a future we cannot predict.

LCFF Projection Proposed Budget - 2025-26

Oakland Unified (61259) - 2025-26 Budget Adoption		v.26.1c		CY			
LOCAL CONTROL FUNDING FORMULA		2025-26					
LCFF ENTITLEMENT CALCULATION							
Calculation Factors		2.30%		0.00%	82.40%	82.40%	
		Prior Year					
		ADA	Base	Grade Span	Supplemental	Concentration	Total
Grades TK-3		11,316.44	\$ 10,256	\$ 1,067	\$ 1,866	\$ 2,017	\$ 172,073,965
Grades 4-6		7,159.60	10,411		1,716	1,854	100,097,881
Grades 7-8		4,038.89	10,719		1,766	1,909	58,137,985
Grades 9-12		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			\$ 336,366,136	\$ 14,738,967	\$ 57,862,122	\$ 62,531,819	\$ 471,499,044
NSS Allowance			-				-
TOTAL BASE		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
Home-to-School Transportation (COLA added commencing 2023-24)							6,405,868
Small School District Bus Replacement Program (COLA added commencing 2023-24)							-
Transitional Kindergarten (Commencing 2022-23)		TK ADA	1,025.23	TK Add-on rate	\$ 3,148.00		3,227,424
ECONOMIC RECOVERY TARGET PAYMENT							-
LCFF Entitlement Before Adjustments							\$ 491,227,018
Miscellaneous Adjustments							-
ADJUSTED LCFF ENTITLEMENT							\$ 491,227,018
Local Revenue (including RDA)							(174,170,473)
Gross State Aid							\$ 317,056,545
Education Protection Account Entitlement							(51,434,418)
Net State Aid							\$ 265,622,127

LCFF Projection Proposed Budget - 2025-26

Oakland Unified (61259) - 2025-26 Budget Adoption		v.26.1c		CY1			
LOCAL CONTROL FUNDING FORMULA		2026-27					
LCFF ENTITLEMENT CALCULATION							
Calculation Factors		3.02%		0.00%	82.65%	82.65%	
		Prior Year					
		ADA	Base	Grade Span	Supplemental	Concentration	Total
Grades TK-3		11,207.31	\$ 10,566	\$ 1,099	\$ 1,928	\$ 2,096	\$ 175,839,518
Grades 4-6		7,125.93	10,725		1,773	1,928	102,794,342
Grades 7-8		4,019.90	11,043		1,825	1,985	59,708,021
Grades 9-12		8,209.89	12,798	333	2,171	2,360	144,999,164
Subtract Necessary Small School ADA and Funding		-	-	-			-
Total Base, Supplemental, and Concentration Grant			\$ 344,303,964	\$ 15,050,728	\$ 59,401,331	\$ 64,585,022	\$ 483,341,045
NSS Allowance			-				-
TOTAL BASE		30,563.03	\$ 344,303,964	\$ 15,050,728	\$ 59,401,331	\$ 64,585,022	\$ 483,341,045
ADD ONS:							
Targeted Instructional Improvement Block Grant							\$ 10,094,682
Home-to-School Transportation (COLA added commencing 2023-24)							6,599,325
Small School District Bus Replacement Program (COLA added commencing 2023-24)							-
Transitional Kindergarten (Commencing 2022-23)		TK ADA	1,050.23	TK Add-on rate	\$ 3,243.00		3,405,896
ECONOMIC RECOVERY TARGET PAYMENT							-
LCFF Entitlement Before Adjustments							\$ 503,440,948
Miscellaneous Adjustments							-
ADJUSTED LCFF ENTITLEMENT							\$ 503,440,948
Local Revenue (including RDA)							(173,949,843)
Gross State Aid							\$ 329,491,105
Education Protection Account Entitlement							(56,933,066)
Net State Aid							\$ 272,558,039

LCFF Projection Proposed Budget - 2025-26

Oakland Unified (61259) - 2025-26 Budget Adoption		v.26.1c					CY2
LOCAL CONTROL FUNDING FORMULA		2027-28					
LCFF ENTITLEMENT CALCULATION							
Calculation Factors		3.42%		0.00%	83.06%	83.06%	
		3PY Average					
		ADA	Base	Grade Span	Supplemental	Concentration	Total
Grades TK-3		11,226.03	\$ 10,927	\$ 1,136	\$ 2,004	\$ 2,200	\$ 182,614,685
Grades 4-6		7,125.92	11,092		1,843	2,023	106,587,181
Grades 7-8		4,019.87	11,421		1,897	2,083	61,911,355
Grades 9-12		8,209.83	13,236	344	2,256	2,477	150,344,693
Subtract Necessary Small School ADA and Funding		-	-	-			-
Total Base, Supplemental, and Concentration Grant			\$ 356,283,780	\$ 15,576,951	\$ 61,773,505	\$ 67,823,678	\$ 501,457,914
NSS Allowance			-				-
TOTAL BASE		30,581.65	\$ 356,283,780	\$ 15,576,951	\$ 61,773,505	\$ 67,823,678	\$ 501,457,914
ADD ONS:							
Targeted Instructional Improvement Block Grant							\$ 10,094,682
Home-to-School Transportation (COLA added commencing 2023-24)							6,825,022
Small School District Bus Replacement Program (COLA added commencing 2023-24)							-
Transitional Kindergarten (Commencing 2022-23)		TK ADA	1,075.23	TK Add-on rate	\$ 3,354.00		3,606,321
ECONOMIC RECOVERY TARGET PAYMENT							-
LCFF Entitlement Before Adjustments							\$ 521,983,939
Miscellaneous Adjustments							-
ADJUSTED LCFF ENTITLEMENT							\$ 521,983,939
Local Revenue (including RDA)							(173,970,459)
Gross State Aid							\$ 348,013,480
Education Protection Account Entitlement							(64,922,687)
Net State Aid							\$ 283,090,793

Next Steps

- June 25, 2025 – LCAP & Budget Adoption
- June 30, 2025 - Submit to Alameda County Office of Education
- Prepare 45-Day Revise With Changes and Present in August 2025
 - Tentative Agreements
 - MOU's
 - Services & Other Operating Expenses Changes
 - State Adopted Budget
- UnAudited Actuals - September 2025



Community Schools, Thriving Students



Questions?



**OAKLAND UNIFIED
SCHOOL DISTRICT**

Community Schools, Thriving Students

www.ousd.org



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Contact us for additional information [optional contact area]

Phone: 510.555.5555 | Email: info@ousd.org