



OAKLAND UNIFIED
SCHOOL DISTRICT
Community Schools, Thriving Students

2022-23 Recommended Budget Adjustments



iam OUSD

January 12, 2021

Our Challenges in Context: How Does OUSD Compare to the 50 Largest Districts in California

Our circumstances become clearer when compared to California's 50 largest school districts.

- OUSD operates the most schools per student; and
- OUSD has the 3rd most teachers per student;
 - Yet, OUSD has the lowest average teacher salary and years of teaching experience;
- OUSD spends more on teacher salaries than 85% of districts
 - But, OUSD has fewer Central office Classified Staff than 80% of districts.

Our financial challenges persist even though:

- OUSD is 4th highest in total revenue (funds coming in); and
- OUSD is 2nd highest in local restricted revenue (examples: parcel taxes, private grants, donations)

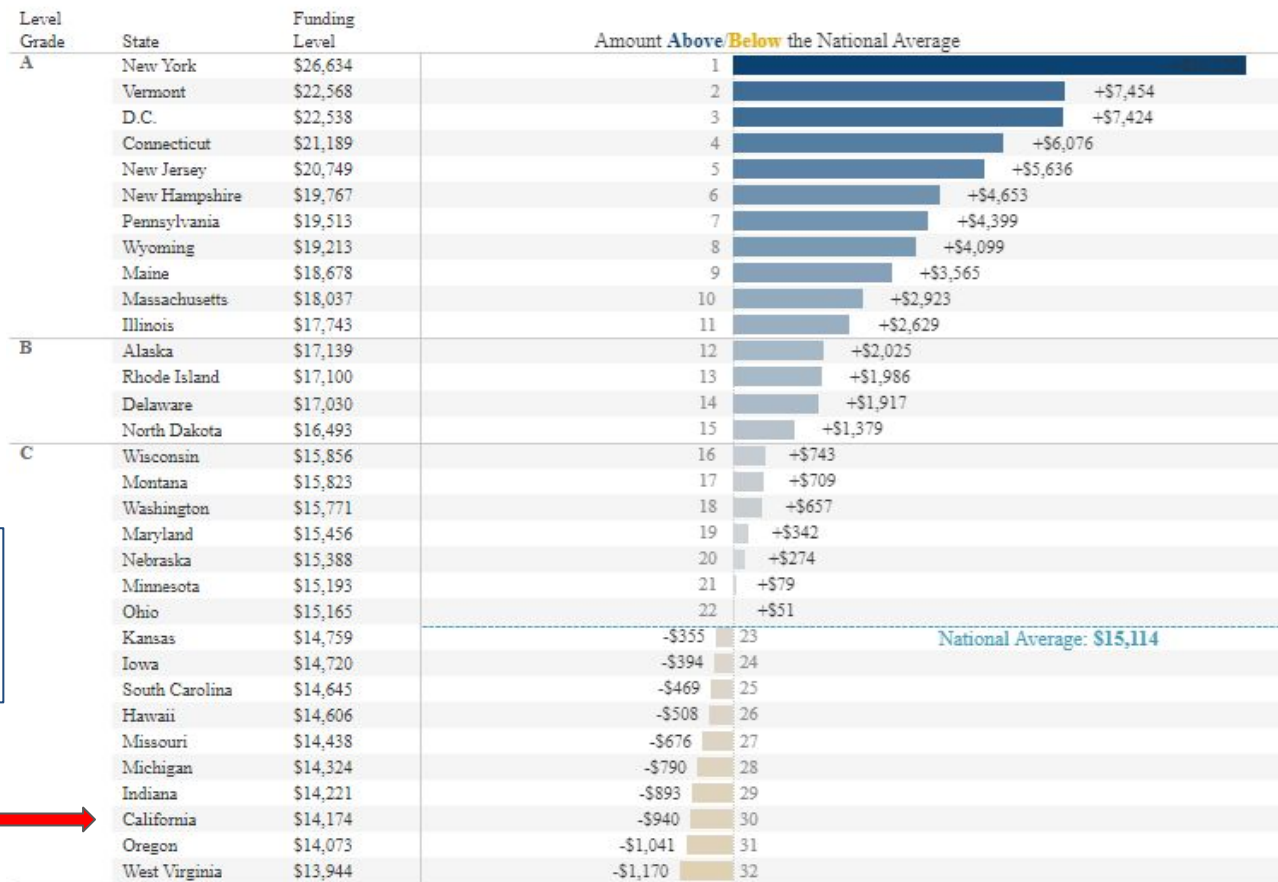
Unless we address our structural issues, we will continue to undermine our full service community schools model, including:

Erosion of our facilities and other infrastructure	Erosion of community school services and central supports:
<ul style="list-style-type: none">• Maintenance of facilities• Cleanliness standards• Technology for teachers and students• Professional development• Renewing our textbooks and curriculum, etc.	<ul style="list-style-type: none">• Counseling• Teacher coaching and support• Restorative justice, case management for vulnerable students• Targeted support for African American Students• Parent and Community Engagement• Language supports• Library services and health services, etc.

Root Causes of Budget Issues

Larger Context: Insufficient funding for education

Cost-adjusted per-pupil funding level by state relative to national average (2019)



VOTE 2020

Prop 15 fails; California won't raise commercial property taxes for education

By Alix Martichoux
Wednesday, November 11, 2020

Elon Musk's Wealth Spikes \$13.4 Billion, Making Him Richer Than Finland

Rebecca Shepherd

Published 15:14, 02 November 2021 GMT
| Last updated 15:27, 02 November 2021 GMT



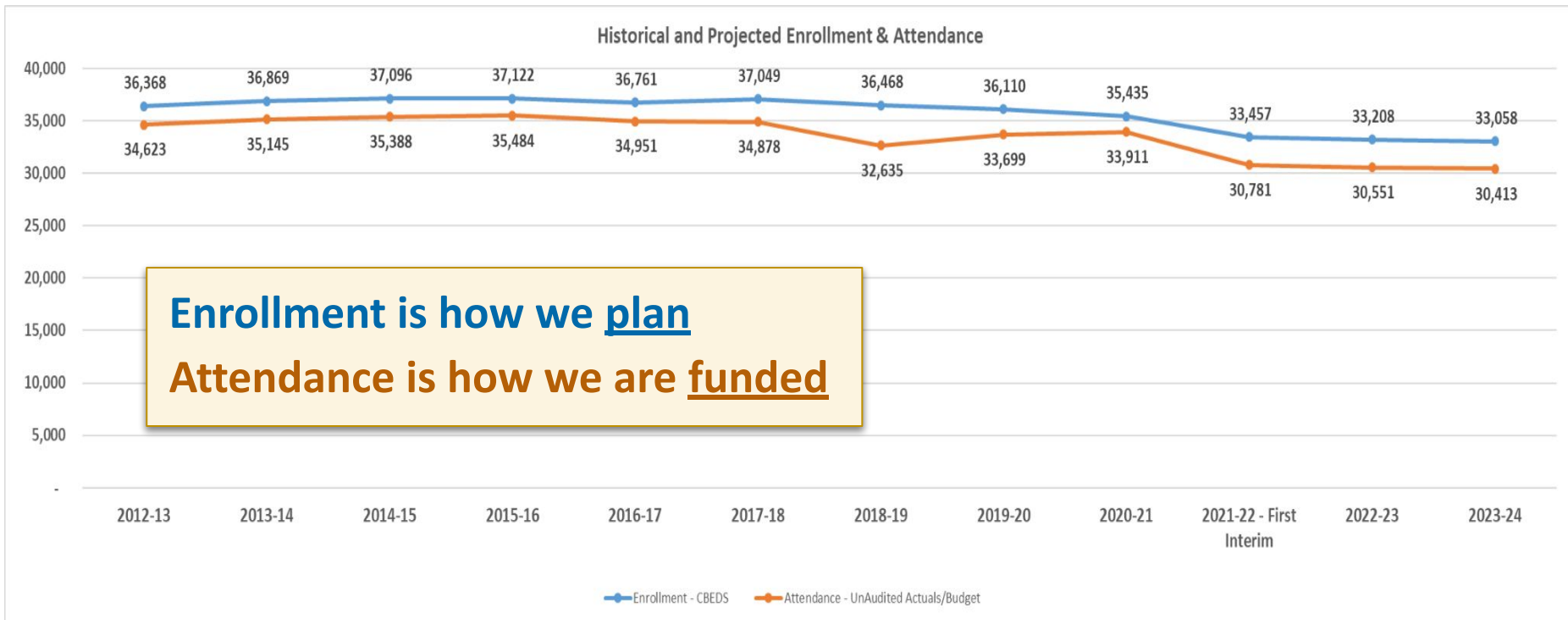
Enrollment is declining due to the pandemic; competition with charter schools, neighboring districts, and private schools; as well as families leaving the city.

Despite the passage of the Local Control Funding Formula (LCFF), the State and Federal governments continue to underfund the costs of serving students of highest need, such as students with disabilities, newcomers, students in alternative education, and other groups.

Equity means spending more money on some students than others, and Oakland has committed to serving more students of highest need than other systems have.

BIGGEST immediate need is to increase salaries to attract and retain employees.

LCFF Funding is Shaped by Attendance Levels*



***We get our funding through the Local Control Funding Formula based on our Average Daily Attendance (ADA).**

Districts across California face deficits due to declining enrollment and attendance - OUSD is not alone

WHATMATTERS

California schools are running out of money



BY EMILY HOEVEN
OCTOBER 19, 2021

Eight campuses could close in Hayward because of declining enrollment

Declining enrollment and a budget shortfall put schools on the line



By **PETER HEGARTY** | phearty@bayareanewsgroup.com | Bay Area News Group
PUBLISHED: October 19, 2021 at 6:55 a.m. | UPDATED: October 19, 2021 at 6:05 p.m.

BAY AREA

S.F. schools' financial tailspin prompts state to intervene in face of massive shortfall



Jill Tucker

Oct. 5, 2021 | Updated: Oct. 5, 2021 8:31 p.m.

LOCAL SCHOOLS

SUNDAY, DECEMBER 5, 2021

Berkeley school district may face \$6.6M in budget cuts



The Berkeley Unified School District may face budget cuts due to declining enrollment, a pattern emerging across the state.

BY AMY ZENG | STAFF

LAST UPDATE

Cupertino Union School District votes to close or consolidate several elementary schools

By Ann Rubin | Published 3 days ago | Cupertino | KTVU FOX 2

Multi-Year Projections show deficits in next two years

We will fall short in our budget by \$12.3M in 2022-23 and \$7.1M in 2023-24.



2021-22 First Interim Budget MYP Fund Balance Summary - Unrestricted

	2021-22 Unrestricted	2022-23 Unrestricted	2023-24 Unrestricted
A. Revenues			
5) Total Revenues	\$ 425,581,067	\$ 402,916,760	\$ 416,729,777
B. Expenditures			
9) Total Expenditures	\$ 324,630,079	\$ 320,712,302	\$ 327,670,786
C. Excess (Deficiency) of Revenues Over Expenditures	\$ 100,950,988	\$ 82,204,459	\$ 89,058,991
D. Other Financing Sources/Uses			
4) Total, Other Financing Sources/Uses	\$ (83,694,346)	\$ (94,578,663)	\$ (96,196,376)
E. Net Increase (Decrease) in Fund Balance (C + D4)	\$ 17,256,642	\$ (12,374,205)	\$ (7,137,385)
F. Fund Balance, Reserves			
1) Beginning Fund Balance			
a) Adjusted Beginning Balance (F1c + F1d)	\$ 60,443,968	\$ 77,700,610	\$ 65,326,405
2) Ending Balance, June 30 (E + F1e)	\$ 77,700,610	\$ 65,326,405	\$ 58,189,020

It is important to understand the difference between **one-time funding** and **ongoing funding**, and how each can be used.

We must fund ongoing expenses with ongoing dollars.

Declining enrollment and attendance, along with increasing costs, **coincides with the end of record one-time state and federal COVID relief aid.**

Our Current Challenge - Deficits & Compensation

Based on current information, the 2022-23 Budget will need to include budget adjustments of **\$40-50M** to address projected **deficits** and the **need to increase employee compensation**.

This is a single year solution.

The recommended budget adjustments seek to:

- Clarify what we consider: a **Base** expense or service, a **Supplemental** expense or service, or a **District preference** for how to operate
- Make adjustments based on our **Strategic Plan** and our **Local Control and Accountability Plan (LCAP)** as we consider the impact to equity and quality outcomes for students
- Address our **deficits** and make room to improve **staff compensation**

For detailed information about the proposed budget adjustments listed in the slides that follow (impact, dollar amounts, etc.), see the tables in the Appendix.

Please note that many reductions were based on estimates that cannot be fully known until the budget processes are completed. Updates will continue.

Shifting Expenses that Use Base Funding to Supplemental & Concentration (S&C) Funding

Shift 39 positions identified in the LCAP to S&C

A-G teachers, English Language Development (ELD) Electives and newcomer teachers

4.8 Alternative Education positions into Concentration

15 Case Managers & Community Schools Managers into Supplemental

Shift additional cost of 11-month teachers at certain schools into S&C (13.7 FTE)

Retention strategy at Board Priority schools, including McClymonds, Castlemont, and Fremont. Shift cost of additional month (9%) into S&C.

Cost of negotiated reductions of class size to S&C

Schools with more than 90% students who are Low Income, English Learners and/or Foster Youth receive additional teachers for smaller class sizes.

Cost of class size reduction at some elementary schools to S&C

Cost of class size reduction at schools with 1 or 2 K-3 groups that cannot fill the projected 802 empty seats of with larger class size in grades 4-5.

Shift certain clerical positions into Supplemental that do work beyond what is Base

These shifts of positions from Base funding into Supplemental and Concentration funding are appropriate because of the work that the staff do.

The shifts will not impact programming though it means that those S&C dollars would not be available for other investments.

Adjusting the Use of Base Dollars Due to a Decline in Enrollment

Reduce Base-Funded Assistant Principals from 26 to 23 based on enrollment decline

Increase the number of Assistant Principals funded with Concentration dollars from 13 to 17 based on the Equity Formula [net gain of 1 AP position]

Reduce 28.3 Teaching Positions based on enrollment decline. This includes base teachers and prep teachers.

Strategic Reductions from Unrestricted Base Funding

Reduction of \$2.0 million in the budget for deferred maintenance of facilities (initially \$5 million.) Deep facilities repairs would go unaddressed or would be postponed based on urgency. This reduction was made by the School Board to avoid school consolidations.

Eliminate 22.6 unfilled vacancies. This reduction was made by the School Board to avoid school consolidations.

Eliminate a total of 2.0 Co-Principals at Skyline and Fremont. End co-principal strategy.

\$2.0 million to Pay off State Loan with one-time funds. This reduces available ESSER dollars for other investments.

\$868,000 in savings due to reduced and eliminated positions. No need for salary increases for those positions.

Central Office Reductions—Academic

Consolidate Behavioral Health and Attendance Office positions. Combine multiple roles into one role focused on Multi-Tiered Systems of Support, 5 per network.

Decrease 3 FTE in the Department of English Language Learner and Multilingual Achievement, 2 FTE in Linked Learning, 1.9 FTE in Academic Innovation, and 2.7 FTE in the Office of Equity.

Decrease 2.0 FTE in Research, Assessment, and Data.

Central Office Reductions—Operations

Shift 0.5 position to ESSER Funds based on major shift in workload due to COVID

Reduce training for central operational divisions (Custodial, Tech Services, and Nutrition Services)

Reduce software investments. Move to single communication platform (e.g. Parentsquare) and only pay for core platforms out of the general fund like i-Ready, Newsela.

Custodial Services: Shift in funding of Executive Director to the *Routine Repair and Maintenance Account* and reduction in custodial supplies as we refine centralized ordering to reduce waste and overordering. No impact in current year as ESSER funding is paying for custodial supplies.

Central Office Reductions—Financial Services

Reduce Business/Accounting Staffing by 2.0 FTE

Central Office Reductions—Talent

Reduce Human Resource Staffing by 3.0 FTE. This work includes substitute management, compensation and classification, teacher residency work, and human resources operations.

Move 2.0 FTE positions that provide direct coaching in the classroom to teachers into the Educator Effectiveness Block Grant.

Central Office Reductions—Other

Eliminate 2.0 FTE in the Student Welcome Center (enrollment office)

\$68,000 in nonlabor reductions in offices of Enrollment, Communications and Ombudspersons. Supplies, consultants, travel

Eliminate unfilled Deputy General Counsel position

Eliminate unfilled Manager of Publications position

Reduce 5.9 million of investments in supplies, professional development, services, consultants, technology, and subscriptions within central supply budgets

S&C - Adjustments to the Equity Formula

Increase Equity Assistant Principals. Add administrator support at higher need schools that no longer qualify for Assistant Principals based on enrollment alone. Based on percentage of students who are Low Income, English Learners, or Foster Youth.

Add 2.5 FTE of case managers and 6.5 FTE of Community School Managers at secondary schools based on Equity Tier.

Eliminate 9.7 clerical FTE based on enrollment decline. (These allocations become student support roles that can be funded in LCFF Supplemental & Concentration.)

S&C - Strategic Reductions and Enrollment Decline

1.5 million Reduction in Supplemental Allocation to school sites approved by the Board in place of school consolidations (\$65 per student out of \$850 per student supplemental allocation). School communities decide specific reductions.

Eliminate vacant positions. Approved by the Board in place of school consolidations.

Increase 10.9 FTE in Case Managers and Community School Managers. Tied to reduction in LCAP for A-G, ELD and Newcomer based positions due to declining enrollment.

S&C - Strategic Reductions to Support Priorities

Maintain same allocation of restricted dollars to schools without adding dollars for increasing costs of positions and services. This means that we would not add approximately 9.2 million dollars for those positions and services. Many restricted funds do not increase or do so slightly each year (e.g., Measure N, G1 and G). If increases are not enough to offset increased costs, reductions must be made (absent other funding).

Honoring Local Decision-Making

School Staffing Adjustments

- Result of enrollment decline using existing allocation formulas
- Result of changes to Equity Formula; result: more staffing than would otherwise be allocated to support neediest students

School Funding Adjustments

- Schools prioritize spending locally to adjust to a small reduction in their Supplemental allocation (7.6%).
- Schools prioritize spending locally to adjust to higher staffing costs within 2021-22

Spreadsheet with Funding and Positions at Each School

To be added on 1/12/22

Summary of Budget Adjustment Recommendations

	Adjustment Summary	Impact on Target
Reductions in the Use of Our Unrestricted Base Funding	<p>↓ Fund non-base, supplemental services and support using supplemental & concentration dollars as is appropriate (\$15.9M)</p> <p>↓ Eliminate positions due to decline in enrollment (\$3.5M)</p> <p>↓ Strategically reduce expenses to make room for priorities (\$6.9M)</p>	\$26.3M
Reorganize Central Office (Labor & Non-Labor Expenses)**	<p>↓ Strategically reduce expenses to make room for priorities (\$12.0M)</p>	\$12.0M
Use of Supplemental and Concentration Funding	<p>↑ Make strategic adjustments in the Equity Formula (\$1.0M)</p> <p>↓ Strategically reduce expenses to make room for priorities (\$1.7M)</p> <p>↓ Reduce positions due decline in enrollment (\$1.1M)</p>	\$1.8M
Restricted Funds (G, G1, N, etc.)	<p>↓ Strategically reduce expenses to make room for priorities (\$9.2M)</p>	\$9.2M

* All amounts currently based on estimates that will change

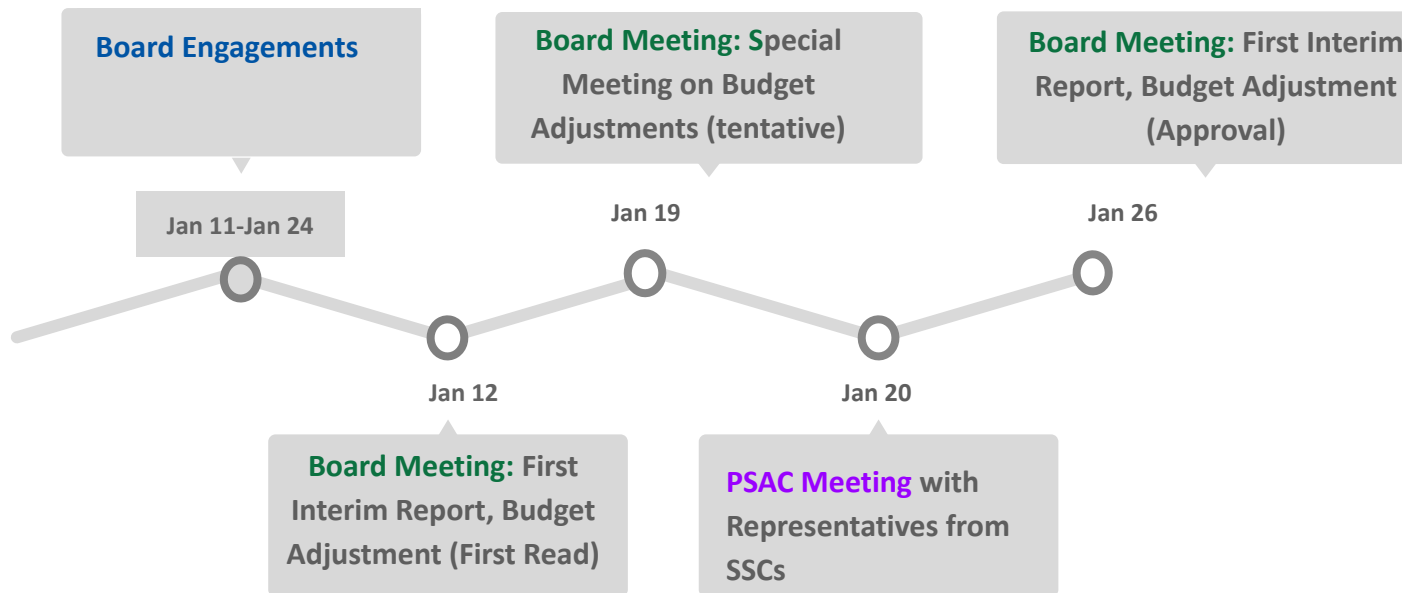
** Includes reductions in base and S&C

↑ Increasing costs

↓ Decreasing costs

\$49.3M

Timeline



EVERY STUDENT THRIVES!



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

1000 Broadway, Suite 680, Oakland, CA 94607

www.ousd.org



@OUSDnews

Contact us for additional information [optional contact area]
Phone: 510.555.5555 | Email: info@ousd.org

APPENDIX

Shift Expenses from Base to S&C

Base

Recommended Adjustment	FTE/\$	Unrestricted Base Details (Shifts to Supplemental & Concentration funding)	Impact
Shift 39 positions identified in LCAP as S&C to S&C	39.0 FTE \$3.95M	Move positions in the LCAP for A-G teachers, English Language Development (ELD) Electives and newcomer teachers to S&C.	No impact to programming. Lost opportunity to make other investments
Shift 4.8 Altrnative Education positions into Concentration	4.8 FTE \$458K	Some Alternative Education Base Teachers are not currently coded correctly into S&C.	
Shift 15 Case Managers & CSMs correctly into Supplemental	15.0 FTE \$1.77M	Some Case Managers and Community Schools Managers are not currently coded to S&C.	
Shift additional cost of investment in 11-month teachers at certain schools into S&C	13.7 FTE \$1.42M	11-month teaching positions were used (instead of normal 10-month positions) as a retention strategy at Board Priority schools (Elevation Network), including McClymonds, Castlemont, Fremont. Shift cost of additional month (9%) into S&C.	
Shift cost of negotiated reductions of class size to S&C	27.5 FTE \$2.86M	Schools with more than 90% students who are Low Income, English Learners and/or Foster Youth receive additional teachers for smaller class sizes. Shift cost of additional teachers into S&C	
Shift cost of class size reduction at some elementary schools	27.0 FTE \$2.81M	Shift to S&C cost of investment in class size reduction at schools with 1 or 2 K-3 groups that cannot fill the projected 802 empty seats of increased class size in grades 4-5.	
Shift certain clerical positions into Supplemental Funding	22.7 FTE \$2.63M	Their work is appropriate for funding in Supplemental as work because it goes beyond base programming.	

Adjustment to Use of Unrestricted Base Dollars Due to Decline in Enrollment

Base

Recommended Adjustment	FTE/\$	Unrestricted Base Details (Eliminations due to enrollment decline)	Impact
Reduction of Base-funded Assistant Principal (AP) positions Increase in Concentration-funded AP positions	4.0 FTE \$580K	23 Base-funded APs based on enrollment (down from 26 in 21-22) 17 APs awarded based on the Concentration AP formula (up from 13 in 21-22).	Reduction in FTE in Based funded FTE caused by the enrollment decline that is impacting the district. The impact of some of the AP reductions may be offset by the Equity Formula.
Reduction in Teaching positions	28.3 FTE \$2.94M	Based on enrollment decline, positions including base teachers and prep teachers.	Reduction aligns with existing allocation formulas

Unrestricted Base - Strategic Reductions

Recommended Adjustment	FTE/\$	Unrestricted Base Details (Strategic reduction to make room for priorities)	Impact
Reduction in deferred maintenance budget	N/A \$2.0M	Reduce the planned investment from General Fund into Deferred Maintenance out of initial \$5M commitment (in place of school consolidations)	Deep facilities needs will either not be addressed or be postponed based on urgency. Examples include furnace and window replacements, pool repair, roofing and flooring projects.
Eliminate vacancies	22.6 FTE \$1.5M	Board action in place of school consolidations	Planned work will not be implemented, however, the work was not being implemented due to our inability to fill all vacancies.
Elimination of co-principals	2.0 FTE \$443K	End strategy of Co-Principals at Skyline and Fremont.	Skyline and Fremont to eliminate co-principal positions. Skyline traded a principal position for an assistant principal position and Fremont will transition to a regular administrative structure in the upcoming year.
Pay off State Loan with one-time funds	N/A \$2.1M	Funds committed (set aside) to cover ongoing payments for outstanding state loans.	This reduces available ESSER dollars for other investments.
Costs avoided due to reduced positions (FTE)	\$868K	Additional reductions from not needing salary increases on positions that were eliminated.	We must recognize the coinciding reduction in services.

Central Office Reductions - Academic*

Recommended Adjustment	FTE/\$	Details (Strategic reduction to make room for priorities)	Impact
Consolidate Behavioral Health and Attendance Office positions.	23.1 FTE \$2.9M	Combine multiple roles into one role focused on Multi-Tiered Systems of Support.	Reduction in positions to create 5 individualized positions aligned to each network with focus on Multi-Tiered Systems of Support strategy. Focus on positive school culture and attendance.
Decrease the staffing in Dept. of English Language Learner & Multilingual Achievement (3 FTE) Decrease Linked Learning (2FTE) Decrease Academic Innovation (1.9FTE) Decrease Office of Equity (2.7FTE)	9.6 FTE \$1.2M	Instead of 7 specialists assigned to support 5 Networks, there will be 5 specialists assigned, 1 per Network.	Central and site-based staff are collaborating in service of college and career readiness. Increasingly, students are opting to defer or not go to college. It's imperative that we provide continuous and high-quality supports to our students as they venture into their post-graduation lives. Students are significantly more likely to attend and complete college if they have completed financial aid applications, which this initiative has successfully increased.
Decrease Research Assessment Data (RAD) staffing.	2.0 FTE \$396K	Supervision will be the responsibility of the Executive Director.	The assessment team can be structured differently so we can focus on bringing our services closer to school sites.

Central Office Reductions - Operations*

Recommended Adjustment	FTE/\$	Details (Strategic reduction to make room for priorities)	Impact
Shift staffing positions into ESSER Funds based on major shift in workload based on COVID	0.5 FTE \$114K	Shift to more restricted resources given change in workload driving by COVID Supports.	No impact
Reduced training for central operational divisions.	\$26K	Organizations offer training on best practices to improve efficiencies and cost savings. There would be a reduction in these trainings for staff.	Less operational training for divisions that provide operational support to Custodial, Tech Services, and Nutrition Services
Tech Services: Reduction in software investments as we consolidate and unify programs	\$503K	Move to single communication platform and only pay for core platforms out of the general fund like i-Ready, Newsela..	School sites will have less options for software and communications platforms as we consolidate around fewer platforms (eg. Parent Square). Some of the supplemental software programs will be funded by restricted funds.
Custodial Services: Shift in funding of Executive Director and reduction in custodial supplies as we refine centralized ordering	0.2 FTE \$52K \$168K	Increased efficiency in ordering system to reduce waste and overordering at some school sites. shift of position to RRMA to match reductions from \$3M in eliminations in 2019-20.	No net impact in current year as ESSER funding is paying for custodial supplies. As we implement new systems for custodial supplies and ordering, costs will be reflected in ongoing funds.

Central Office Reductions - Financial Services*

Recommended Adjustment	FTE/\$	Details (Strategic reduction to make room for priorities)	Impact
Reduce Business / Accounting Staffing	2.0 FTE \$291K	Reduce Staffing to support the retention of remaining positions	Less accounting staff Requirement to accelerate efficiencies and re-allocate tasks New higher level positions (currently recruiting).

Central Office Reductions - Talent*

Recommended Adjustment	FTE/\$	Details (Strategic reduction to make room for priorities)	Impact
Reduce Human Resources Staffing	3.0 FTE \$589K	Reduce Staffing to support the retention of remaining positions	Increased workload of remaining positions. Work will need to be reallocated to remaining positions. The work includes substitute management, compensation and classification, teacher residency work and human resources operations.
Shift staffing positions into Educator Effectiveness Block Grant Funds based on board approved plan	2.0 FTE \$333K	We are able to move our teacher positions that provide direct coaching support in the classroom to these funds.	No impact to operations.

Central Office Reductions - Other

Recommended Adjustment	FTE/\$	Details (Strategic reduction to make room for priorities)	Impact
Student Welcome Center (enrollment office) reorganization	2.0 FTE \$211K	Eliminate 2 FTE and redistribute responsibilities to remaining staff.	No impact on services to families.
Enrollment, Communications and Ombudspersons Office - Non-labor reductions	\$68K	Supplies, consultants, travel	No impact on essential services.
Eliminate - Deputy General Counsel position	1.0 FTE \$268K	Eliminate unfilled position	Limited impact on essential services.
Eliminate - Manager of Publications	1.0 FTE \$119K	Eliminate Vacant Position	
Additional Non-Labor Adjustments	\$5.9M	Reduce additional services and supplies to support the District's reductions in expenditures.	Reductions to investments in supplies, professional development, services, consultants, technology, subscriptions in central supply budgets

S&C - Adjustments to Equity Formula

Recommended Adjustment	FTE/\$	Supplemental & Concentration Details (Adjustments to Equity Formula)	Impact
Creation of Equity APs	Increase 5.0 FTE \$725K	Using a tiering system with UPP percentages instead of enrollment, additional AP's allocated to schools with greater need.	Addition of administrator support at higher need schools that no longer meet the threshold for AP positions based on enrollment alone.
Increase in Case Managers and Community School Managers	Increase 9.0 FTE \$1.0M	Change in Equity Tier results in Increase of 2.5 FTE of case managers and 6.5 FTE of Community School Managers	Addition of case managers, Restorative Justice Facilitators, Community Schools Managers, and other high-impact student-facing positions at secondary schools to provide more student supports and allow these positions to shift to LCFF Supplemental & Concentration funding.
Elimination of clerical positions	Reduction 9.8 FTE \$659K	Net elimination of 9.7 FTE clerical positions linked to enrollment decline, change in tiering for schools and shifts in Equity Formula.	Reduction in clerical capacity at secondary schools as these allocations become student support roles that can be funded in LCFF Supplemental & Concentration.

S&C - Strategic Reductions and Enrollment Decline

Recommended Adjustment	FTE/\$	Supplemental & Concentration Details (Strategic Reductions and Enrollment Decline)	Impact
Reduction in Supplemental Allocation	Decrease TBD FTE \$1.5M	In lieu of Cohort 3 school consolidations, Board approved reduction of \$65 per student out of \$850 per student supplemental allocation	School communities will determine what is reduced from reduced allocation
Eliminate vacancies	\$186K	Board action in lieu of school consolidations	Planned work will not be implemented, however, the work was not being implemented due to our inability to fill all vacancies.
Increase in Case Managers and Community School Managers	Increase 10.9 FTE \$1.1M	Reduction in LCAP for A-G, ELD and Newcomer based positions due to declining enrollment	Reduction aligns with existing allocation formulas

Restricted - Strategic Reductions to support priorities

Recommended Adjustment	FTE/\$	Restricted Details (Strategic Reductions and Enrollment Decline)	Impact
Reduction in Supplemental Allocation	TBD FTE \$9.2M	Many restricted funds do not increase or do so slightly each year (e.g., Measure N, G1 and G). If increases are not sufficient to offset increased costs, reductions must be made (absent other funding). Salary increases are such a cost that is often not covered by restricted revenue increases.	Through normal budget process, schools will prioritize expenditures based on same funds but with updated costs. This will feel like a reduction to school sites because the positions they previously purchased will cost more. The amount of funding will mostly remain the same, unless the school has experienced an enrollment decline.

Increases in S&C Funding Allow Shifts from Base



Increase in available ongoing S&C funding: \$12.3M in 2022-23

The increase in Supplemental & Concentration funds make it possible to fund positions that were historically funded through General Purpose Base but which are supplemental to the Base program.

While this maintains the positions shifted to Supplemental and Concentration funding, it prevents new investments to expand supplemental supports at schools.

First Interim - Key Assumptions

OUSD Unaudited Actuals and 2021-22 Budget Assumptions - First Interim

Year	2021-22	2022-23	2023-24
Cost of Living Adjustment (COLA)	5.07%	2.48%	3.11%
Statutory COLA	1.70%	2.48%	3.11%
Compounded COLA (Special Education and Community Colleges)	4.05%		
Enrollment	33,457	33,208	33,058
Attendance Used for Funding (Prior Year)	33,911		
Attendance (ADA)	33,911	30,551	30,413
Enrollment to ADA % *	101%	92%	92%
Unduplicated Pupil Count	77.4	79.22	81.23
Salary and Negotiated Increases Adjusted - OEA	2.5%		
Step & Column	1.3%	1.3%	1.3%
Health Benefit Assumptions **		11.0%	3.0%
Mandatories & Benefits - Certificated	5.63%	5.63%	5.03%
Mandatories & Benefits - Classified	11.83%	11.83%	11.23%
State Teachers Retirement System	16.92%	19.10%	19.10%
California Public Retirement System	22.91%	26.10%	27.10%
Total Mandatories & Benefits Certificated	22.55%	24.73%	24.13%
Total Mandatories & Benefits Classified	34.74%	37.93%	38.33%

* 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.

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