



OAKLAND UNIFIED
SCHOOL DISTRICT

Community Schools, Thriving Students

**2023-2024
DRAFT
BUDGET FOR
ALL FUNDS**

**PREPARED FOR
BOARD OF EDUCATION
MEETING MAY 24, 2023**

Board Office Use: Legislative File Info.	
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Enactment Number	
Enactment Date	



Board Cover Memorandum

To Board of Education

From Kyla Johnson-Trammell, Superintendent
Lisa Grant-Dawson, Chief Business Officer

Meeting Date May 24, 2023

Subject 2023-24 Draft Budget for All Funds

Ask of the Board Receive for information, the 2023-24 Draft Budget for all Funds per Board Policy 3150.

Background Policy 3150 states the following requirements regarding the District’s Annual Budget: *6. The Superintendent shall provide the first draft of the District’s annual budget and the Local Control Accountability Plan to the Board and community of Oakland each year at a Board meeting no later than the second regular Board meeting in May.*

The District is providing a draft of the 2023-24 Budget for all Funds as it exists in to date in the 2023-24 budget development model. All components of the budgets for each fund are not complete; however, the District seeks to respond to this request in BP 3150 accordingly. The majority of the expense projections for each resource are complete. The development of revenue projections are currently in progress. The Budget Development process includes the upload, reconciliation, review, and completion of the essential data required to finalize and submit the budget, including ensuring the alignment to the Local Control Accountability Plan as applicable.

On May 24, 2023, the District is also presenting the 2023-24 Third Interim, which includes an MYP that has some components of the Budget Model included and other resources that are still being finalized. The Multi-Year Projection is a reasonable estimate of revenues and expenditures to date.

The timeline of the submission of this draft as well as the completion of the proposed budget is also aligned to the standard timeline the Governor provides his May Revise Assumptions for the state budget. Changes to the May Revise will affect the budget projections, which will be reflected in the District’s forthcoming proposed budget.

The 2023-24 Proposed Budget is scheduled for its mandatory public hearing at the Governing Board meeting on June 7, 2023 and will be presented to the Board for final adoption on June 28, 2024.

Recommendation It is recommended that the Governing Board receive for information, the 2023-24 Draft Budget for each Fund.

Attachment(s)

- Fund 01 Draft Budget
- Fund 01 Unrestricted
- Fund 01 Restricted
- Fund 11 Adult Ed
- Fund 12 Child Development
- Fund 13 Student Nutrition
- Fund 14 Deferred Maintenance
- Fund 21 Building Fund
- Fund 25 Capital Facilities Fund
- Fund 40 Special Reserve Capital
- Fund 51 Bond Interest & Redemption
- Fund 67 Self Insurance Fund

FUND 01
DRAFT BUDGET

Items in italics and bold are projections from the Third Interim MYP.

Description	Object Codes	2022-23 Third Interim			2023-24 Draft Budget		
		UnRestricted (A)	Restricted (B)	Combined (C2)	UnRestricted (A2)	Restricted (B2)	Combined (C2)
A. Revenues							
1) LCFF Sources	8010-8099	457,499,456.00	3,311,626.00	460,811,082.00	481,514,315.18	3,580,861.19	485,095,176.37
2) Federal Revenue	8100-8299	0.00	161,503,846.00	161,503,846.00	0.00	114,152,634.31	114,152,634.31
3) Other State Revenue	8300-8599	8,532,259.00	202,492,265.00	211,024,524.00	8,616,924.41	131,221,852.51	139,838,776.92
4) Other Local Revenue	8600-8799	7,891,171.00	78,801,982.00	86,693,153.00	7,693,718.38	78,650,058.00	86,343,776.38
5) Total Revenues		473,922,886.00	446,109,719.00	920,032,605.00	497,824,957.97	327,605,406.01	825,430,363.98
B. Expenditures							
1) Certificated Salaries	1000-1999	155,131,637.00	105,752,004.00	260,883,641.00	147,153,154.00	86,006,717.00	233,159,871.00
2) Classified Salaries	2000-2999	54,095,187.00	65,380,412.00	119,475,599.00	55,087,997.00	64,411,134.00	119,499,131.00
3) Employee Benefits	3000-3999	99,389,434.00	102,297,059.00	201,686,493.00	106,526,535.00	84,012,518.00	190,539,053.00
4) Books and Supplies	4000-4999	35,726,136.00	36,485,890.00	72,212,026.00	8,429,642.00	43,489,318.00	51,918,960.00
5) Services an Other Operating Expenditures	5000-5999	48,239,146.00	145,555,566.00	193,794,712.00	39,069,977.00	91,276,631.00	130,346,608.00
6) Capital Outlay	6000-6999	1,488,445.00	4,262,077.00	5,750,522.00	217,734.00	4,414,195.00	4,631,929.00
	7100-7299						
7) Other Outgo (excluding Transfers of Indirect Costs)	7400-7499	6,006,230.00	8,428,505.00	14,434,735.00	2,115,699.00	8,428,505.00	10,544,204.00
8) Other Outgo - Transfers of Indirect Costs	7300-7399	(9,704,355.00)	8,679,382.00	(1,024,973.00)	(12,203,921.28)	11,178,948.28	(1,024,973.00)
9) Total Expenditures		390,371,860.00	476,840,895.00	867,212,755.00	346,396,816.72	393,217,966.28	739,614,783.00
C. Excess (Deficiency) of Revenues Over Expenditures Before Other Financing Sources an Uses (A5-B9)							
		83,551,026.00	(30,731,176.00)	52,819,850.00	151,428,141.25	(65,612,560.27)	85,815,580.98
D. Other Financing Sources/Uses							
1) Interfund Transfers		0.00		0.00	0.00		0.00
a) Transfers In		0.00	0.00	0.00	0.00	0.00	0.00
b) Transfers Out		5,900,000.00	0.00	5,900,000.00	3,000,000.00	0.00	3,000,000.00
2) Other Sources/Uses				0.00			0.00
a) Sources		15,000.00	0.00	15,000.00	15,000.00	0.00	15,000.00
b) Uses		0.00	0.00	0.00	0.00	0.00	0.00
3) Contributions		(88,735,945.00)	88,735,945.00	0.00	(92,228,599.53)	92,228,599.53	0.00
4) Total, Other Financing Sources/Uses		(94,620,945.00)	88,735,945.00	(5,885,000.00)	(95,213,599.53)	92,228,599.53	(2,985,000.00)

Items in italics and bold are projections from the Third Interim MYP.

Description	Object Codes	2022-23 Third Interim			2023-24 Draft Budget		
		UnRestricted (A)	Restricted (B)	Combined (C2)	UnRestricted (A2)	Restricted (B2)	Combined (C2)
E. Net Increase (Decrease) in Fund Balance (C +D4)		(11,069,919.00)	58,004,769.00	46,934,850.00	56,214,541.72	26,616,039.26	82,830,580.98
F. Fund Balance, Reserves							
1) Beginning Fund Balance							
a) As of July 1 - Unaudited		92,624,874.38	67,517,001.42	160,141,875.80	81,554,955.38	125,521,770.42	207,076,725.80
b) Audit Adjustments		0.00	0.00	0.00	0.00	0.00	0.00
c) As of July 1 - Audited (F1a + F1b)		92,624,874.38	67,517,001.42	160,141,875.80	81,554,955.38	125,521,770.42	207,076,725.80
d) Other Restatements		0.00	0.00	0.00	0.00	0.00	0.00
a) Adjusted Beginning Balance (F1c + F1d)		92,624,874.38	67,517,001.42	160,141,875.80	81,554,955.38	125,521,770.42	207,076,725.80
2) Ending Balance, June 30 (E + F1e)		81,554,955.38	125,521,770.42	207,076,725.80	137,769,497.10	152,137,809.68	289,907,306.78
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
b) Restricted	9740	0.00	125,521,770.42	125,521,770.42	0.00	152,137,809.68	152,137,809.68
c) Committed Stabilization Arrangements	9750			0.00			0.00
d) Assigned	9780	0.00	0.00	0.00	0.00	0.00	0.00
e) Unassigned/Unappropriated				0.00			0.00
Reserve for Economic Uncertainty	9789	26,192,932.65	0.00	26,192,932.65	22,277,993.49	0.00	22,277,993.49
		55,212,022.73	0.00	55,212,022.73	115,341,503.61	0.00	115,341,503.61

Variance Third Interim to Draft Interim		
UnRestricted (A-A2)	Restricted (B-B2)	Combined (C-C2)
61,484,460.72	(31,388,729.74)	30,095,730.98
137,769,497.10	58,004,769.00	195,774,266.10
0.00	0.00	0.00
137,769,497.10	58,004,769.00	195,774,266.10
0.00	0.00	0.00
137,769,497.10	58,004,769.00	195,774,266.10
137,769,497.10	26,616,039.26	195,774,266.10
137,769,497.10	0.00	137,769,497.10
137,769,497.10	26,616,039.26	164,385,536.36
	0.00	0.00
0.00	0.00	0.00
	0.00	0.00
0.00	0.00	0.00
0.00	0.00	0.00

26,192,932.65 22,277,993.49

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0.00	0.00	0.00
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0.00	0.00	0.00
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0.00	0.00	0.00
		0.00
#####	0.00	#####
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FUND 01
UNRESTRICTED

Fund 010 - General Fund		Fiscal Year 2024 through 06/30/2024				
		Budget	Actual	Encumbrance	Balance	Avail
REVENUES						
Other Local Revenue	(8600-8799)	2,425,136.00	.00		2,425,136.00	100%
Total Revenues		2,425,136.00	.00		2,425,136.00	100%
EXPENDITURES						
Certificated Salaries	(1000-1999)	147,153,154.00	.00	.00	147,153,154.00	100%
Classified Salaries	(2000-2999)	55,087,997.00	.00	.00	55,087,997.00	100%
Employee Benefits	(3000-3999)	106,526,535.00	.00	.00	106,526,535.00	100%
Books and Supplies	(4000-4999)	8,429,642.00	.00	.00	8,429,642.00	100%
Services & Operating Expenses	(5000-5999)	39,069,977.00	.00	.00	39,069,977.00	100%
Capital Outlay	(6000-6999)	217,734.00	.00	.00	217,734.00	100%
Other Outgo	(7100-7299, 7400-7499)	2,115,699.00	.00	.00	2,115,699.00	100%
Total Expenditures		358,600,738.00	.00	.00	358,600,738.00	100%
Operating Surplus/(Deficit)		(356,175,602.00)	.00	.00		
Beginning Fund Balance		79,460,240.00	.00	.00		
Net Ending Fund Balance		(276,715,362.00)	.00	.00		
*** calculated ***						

FUND 01
RESTRICTED

Fund 010 - General Fund		Fiscal Year 2024 through 06/30/2024				
		Budget	Actual	Encumbrance	Balance	Avail
REVENUES						
Federal Revenue	(8100-8299)	45,367,551.00	.00		45,367,551.00	100%
Other State Revenue	(8300-8599)	21,193,176.00	.00		21,193,176.00	100%
Other Local Revenue	(8600-8799)	17,853,847.00	.00		17,853,847.00	100%
Total Revenues		84,414,574.00	.00		84,414,574.00	100%
EXPENDITURES						
Certificated Salaries	(1000-1999)	86,006,717.00	.00	.00	86,006,717.00	100%
Classified Salaries	(2000-2999)	64,411,134.00	.00	.00	64,411,134.00	100%
Employee Benefits	(3000-3999)	84,012,518.00	.00	.00	84,012,518.00	100%
Books and Supplies	(4000-4999)	43,489,318.00	.00	.00	43,489,318.00	100%
Services & Operating Expenses	(5000-5999)	91,276,631.00	.00	.00	91,276,631.00	100%
Capital Outlay	(6000-6999)	4,414,195.00	.00	.00	4,414,195.00	100%
Other Outgo	(7100-7299, 7400-7499)	2,762,397.00	.00	.00	2,762,397.00	100%
Transfer of Indirect Costs	(7300-7399)	1,375,330.00	.00	.00	1,375,330.00	100%
Total Expenditures		377,748,240.00	.00	.00	377,748,240.00	100%
Operating Surplus/(Deficit)		(293,333,666.00)	.00	.00		
Beginning Fund Balance		13,124,027.00	.00	.00		
Net Ending Fund Balance		(280,209,639.00)	.00	.00		
*** calculated ***						

FORM 11
ADULT EDUCATION
FUND

Fund 110 - Adult Education Fund		Fiscal Year 2024 through 06/30/2024				
		Budget	Actual	Encumbrance	Balance	Avail
EXPENDITURES						
Certificated Salaries	(1000-1999)	1,303,739.00	.00	.00	1,303,739.00	100%
Classified Salaries	(2000-2999)	520,516.00	.00	.00	520,516.00	100%
Employee Benefits	(3000-3999)	927,950.00	.00	.00	927,950.00	100%
Books and Supplies	(4000-4999)	41,100.00	.00	.00	41,100.00	100%
Services & Operating Expenses	(5000-5999)	267,300.00	.00	.00	267,300.00	100%
Total Expenditures		3,060,605.00	.00	.00	3,060,605.00	100%
Operating Surplus/(Deficit)		(3,060,605.00)	.00	.00		
Beginning Fund Balance		810,592.00	.00	.00		
Net Ending Fund Balance		(2,250,013.00)	.00	.00		
		<i>*** calculated ***</i>				

FORM 12
CHILD DEVELOPMENT
FUND

Fund 120 - Child Development Fund		Fiscal Year 2024 through 06/30/2024				
		Budget	Actual	Encumbrance	Balance	Avail
EXPENDITURES						
Certificated Salaries	(1000-1999)	5,517,086.00	.00	.00	5,517,086.00	100%
Classified Salaries	(2000-2999)	5,323,797.00	.00	.00	5,323,797.00	100%
Employee Benefits	(3000-3999)	7,075,922.00	.00	.00	7,075,922.00	100%
Books and Supplies	(4000-4999)	239,411.00	.00	.00	239,411.00	100%
Services & Operating Expenses	(5000-5999)	3,292,138.00	.00	.00	3,292,138.00	100%
Total Expenditures		21,448,354.00	.00	.00	21,448,354.00	100%
Operating Surplus/(Deficit)		(21,448,354.00)	.00	.00		
Beginning Fund Balance		2,328,852.00	.00	.00		
Net Ending Fund Balance		(19,119,502.00)	.00	.00		
		<i>*** calculated ***</i>				

FORM 13
CAFETERIA SPECIAL
REVENUE FUND

Fund 130 - Cafeteria Fund		Fiscal Year 2024 through 06/30/2024				
		Budget	Actual	Encumbrance	Balance	Avail
REVENUES						
Federal Revenue	(8100-8299)	21,432,694.00	.00		21,432,694.00	100%
Other State Revenue	(8300-8599)	7,920,811.00	.00		7,920,811.00	100%
Other Local Revenue	(8600-8799)	69,485.00	.00		69,485.00	100%
Total Revenues		29,422,990.00	.00		29,422,990.00	100%
EXPENDITURES						
Classified Salaries	(2000-2999)	7,984,500.00	.00	.00	7,984,500.00	100%
Employee Benefits	(3000-3999)	5,915,693.00	.00	.00	5,915,693.00	100%
Books and Supplies	(4000-4999)	19,005,851.00	.00	.00	19,005,851.00	100%
Services & Operating Expenses	(5000-5999)	1,088,129.00	.00	.00	1,088,129.00	100%
Capital Outlay	(6000-6999)	2,350,000.00	.00	.00	2,350,000.00	100%
Transfer of Indirect Costs	(7300-7399)	582,805.00	.00	.00	582,805.00	100%
Total Expenditures		36,926,978.00	.00	.00	36,926,978.00	100%
Operating Surplus/(Deficit)		(7,503,988.00)	.00	.00		
Beginning Fund Balance		31,488,289.00	.00	.00		
Net Ending Fund Balance		23,984,301.00	.00	.00		
<i>*** calculated ***</i>						

FORM 14
DEFERRED
MAINTENANCE FUND

Fund 140 - Deferred Maint Fund		Fiscal Year 2024 through 06/30/2024				
		Budget	Actual	Encumbrance	Balance	Avail
EXPENDITURES						
Capital Outlay	(6000-6999)	9,494,255.00	.00	.00	9,494,255.00	100%
Total Expenditures		9,494,255.00	.00	.00	9,494,255.00	100%
Operating Surplus/(Deficit)		(9,494,255.00)	.00	.00		
Beginning Fund Balance		1,249,268.00	.00	.00		
Net Ending Fund Balance		(8,244,987.00)	.00	.00		
<i>*** calculated ***</i>						

FORM 21
BUILDING FUND

Fund 210 - Building Fund		Fiscal Year 2024 through 06/30/2024				
		Budget	Actual	Encumbrance	Balance	Avail
EXPENDITURES						
Classified Salaries	(2000-2999)	3,433,069.00	.00	.00	3,433,069.00	100%
Employee Benefits	(3000-3999)	1,758,654.00	.00	.00	1,758,654.00	100%
Services & Operating Expenses	(5000-5999)	1,000,000.00	.00	.00	1,000,000.00	100%
Capital Outlay	(6000-6999)	65,300,000.00	.00	.00	65,300,000.00	100%
Total Expenditures		71,491,723.00	.00	.00	71,491,723.00	100%
Operating Surplus/(Deficit)		(71,491,723.00)	.00	.00		
Beginning Fund Balance		128,461,578.00	.00	.00		
Net Ending Fund Balance		56,969,855.00	.00	.00		
<i>*** calculated ***</i>						

FUND 25
CAPITAL FACILITIES
FUND

Fund 250 - Cap Fac Fd - Developer Fees		Fiscal Year 2024 through 06/30/2024				
		Budget	Actual	Encumbrance	Balance	Avail
REVENUES						
Other Local Revenue	(8600-8799)	2,400,000.00	.00		2,400,000.00	100%
Total Revenues		2,400,000.00	.00		2,400,000.00	100%
EXPENDITURES						
Capital Outlay	(6000-6999)	4,000,000.00	.00	.00	4,000,000.00	100%
Total Expenditures		4,000,000.00	.00	.00	4,000,000.00	100%
Operating Surplus/(Deficit)		(1,600,000.00)	.00	.00		
Beginning Fund Balance		17,776,951.00	.00	.00		
Net Ending Fund Balance		16,176,951.00	.00	.00		
<i>*** calculated ***</i>						

FORM 40
SPECIAL RESERVE
FUND FOR CAPITAL
OUTLAY PROJECTS

Fund 400 - Special Reserve Capital		Fiscal Year 2024 through 06/30/2024				
		Budget	Actual	Encumbrance	Balance	Avail
EXPENDITURES						
Capital Outlay	(6000-6999)	1,000,000.00	.00	.00	1,000,000.00	100%
Total Expenditures		1,000,000.00	.00	.00	1,000,000.00	100%
Operating Surplus/(Deficit)		(1,000,000.00)	.00	.00		
Beginning Fund Balance		3,082,880.00	.00	.00		
Net Ending Fund Balance		2,082,880.00	.00	.00		
<i>*** calculated ***</i>						

FORM 51
BOND INTEREST &
REDEMPTION FUND

Fund 510 - Bond Interest & Redemption		Fiscal Year 2024 through 06/30/2024				
		Budget	Actual	Encumbrance	Balance	Avail
REVENUES						
Federal Revenue	(8100-8299)	1,162,060.00	.00		1,162,060.00	100%
Other State Revenue	(8300-8599)	453,000.00	.00		453,000.00	100%
Other Local Revenue	(8600-8799)	93,700,741.00	.00		93,700,741.00	100%
Total Revenues		95,315,801.00	.00		95,315,801.00	100%
EXPENDITURES						
Other Outgo	(7100-7299, 7400-7499)	111,808,607.00	.00	.00	111,808,607.00	100%
Total Expenditures		111,808,607.00	.00	.00	111,808,607.00	100%
Operating Surplus/(Deficit)		(16,492,806.00)	.00	.00		
Beginning Fund Balance		83,541,178.00	.00	.00		
Net Ending Fund Balance		67,048,372.00	.00	.00		
<i>*** calculated ***</i>						

FORM 67
SELF-INSURANCE
FUND FORM

Fund 670 - Self Insurance Fund		Fiscal Year 2024 through 06/30/2024				
		Budget	Actual	Encumbrance	Balance	Avail
EXPENDITURES						
Classified Salaries	(2000-2999)	1,072,515.00	.00	.00	1,072,515.00	100%
Employee Benefits	(3000-3999)	552,906.00	.00	.00	552,906.00	100%
Books and Supplies	(4000-4999)	80,380.00	.00	.00	80,380.00	100%
Services & Operating Expenses	(5000-5999)	23,081,893.00	.00	.00	23,081,893.00	100%
Total Expenditures		24,787,694.00	.00	.00	24,787,694.00	100%
Operating Surplus/(Deficit)		(24,787,694.00)	.00	.00		
Beginning Fund Balance		14,355,466.00	.00	.00		
Net Ending Fund Balance		(10,432,228.00)	.00	.00		
<i>*** calculated ***</i>						