



**OAKLAND UNIFIED
SCHOOL DISTRICT**

Community Schools, Thriving Students

Oakland Unified School District

2025-26 **DRAFT** Proposed Budget



Presented by Lisa Grant-Dawson, Chief Business Officer

June 11, 2025

2025-26 Proposed Budget Public Hearing

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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 is scheduled for June 11, 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.

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 | \$.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.

Current Status of Budget Development

- The District is completing the budget development and reconciliation process for all funds which includes completing the evaluation and implementation of Adjustments in Attachment C totaling \$106.6M. This includes all budget adjustments for all sites and departments as provided during the budget development process:
 - Local Control Funding Formula (LCFF) Revisions and other revised projections as of May Revise
 - *The value of the AFSCME TA is NOT included in the Proposed Draft Budget in the salary lines due to the recent approval on May 28, 2025. The reserve remains in Object 4394 until the adjustments are implemented.*

2025-26 Budget Adjustments Update

- On December 11, 2024, the District presented and the Board Adopted Resolution 24-2255, Budget Balancing Solutions for Implementation in the 2025-26 Budget, Attachment C
- An update and reconciliation of those Board Agenda Items will be provided with the final Proposed Budget.

Attachment C Summary

Reconciliation in Progress to Close the Remaining Deficit

2025-26 Budget Balancing Solutions Summary, Attachment C Draft 3

| Attachment C Summary - \$95M | | Ongoing | | | | One Time | | | | Grand Total |
|------------------------------|----------------|--------------|---------------|------------|---------------|--------------|---------------|------------|---------------|-------------|
| | | Unrestricted | | Restricted | | Unrestricted | | Restricted | | |
| | | Personnel | Non-Personnel | Personnel | Non-Personnel | Personnel | Non-Personnel | Personnel | Non-Personnel | |
| Re-Envision | School Site | -\$40.06 | -\$1.00 | -\$46.04 | -\$2.00 | \$0.00 | \$0.00 | \$0.00 | -\$12.50 | -\$101.60 |
| | Central Office | -\$2.20 | -\$2.00 | -\$1.86 | -\$2.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | -\$8.06 |
| | Other | -\$3.70 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | -\$3.70 |
| Redesign | School Site | -\$2.00 | \$0.00 | -\$2.80 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | -\$4.80 |
| | Central Office | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| | Other | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 |
| Restructure | School Site | -\$12.64 | \$0.00 | \$0.00 | \$0.00 | -\$30.00 | \$0.00 | \$0.00 | \$0.00 | -\$42.64 |
| | Central Office | -\$2.00 | \$0.00 | -\$0.80 | \$0.00 | -\$9.00 | \$0.00 | \$0.00 | \$0.00 | -\$11.80 |
| | Other | -\$2.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | -\$2.00 |
| Total | School Site | -\$54.70 | -\$1.00 | -\$48.84 | -\$2.00 | -\$30.00 | \$0.00 | \$0.00 | -\$12.50 | -\$149.04 |
| | Central Office | -\$4.20 | -\$2.00 | -\$2.66 | -\$2.00 | -\$9.00 | \$0.00 | \$0.00 | \$0.00 | -\$19.86 |
| | Other | -\$5.70 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | \$0.00 | -\$5.70 |
| Grand Total | | -\$64.60 | -\$3.00 | -\$51.50 | -\$4.00 | -\$39.00 | \$0.00 | \$0.00 | -\$12.50 | -\$174.60 |

| | |
|----------------------|----------|
| Unrestricted Target | \$95.0 |
| Ongoing Reductions | -\$67.6 |
| One Time Adjustments | -\$39.0 |
| Total Adjustments | -\$106.6 |
| Variance -Over/Under | -\$11.6 |

Estimated - Fund Balance Summary

2025-26 Draft Budget Summary

| | Unrestricted | Restricted | Total Fund |
|---|-------------------------|-----------------------|-----------------------|
| A. Revenues | | | |
| 5) Total Revenues | \$ 520,622,669 | \$ 268,011,700 | \$ 788,634,369 |
| 9) Total Expenditures | | | |
| | <u>\$ 442,729,554</u> | <u>\$ 466,254,167</u> | <u>\$ 908,983,722</u> |
| C. Excess (Deficiency) of Revenues Over Expenditures | \$ 77,893,115 | \$ (198,242,467) | \$ (120,349,353) |
| D. Other Financing Sources/Uses | | | |
| 4) Total, Other Financing Sources/Uses | <u>\$ (151,586,125)</u> | <u>\$ 148,752,008</u> | <u>\$ (2,834,117)</u> |
| E. Net Increase (Decrease) in Fund Balance (C + D4) | \$ (73,693,010) | \$ (49,490,460) | \$ (123,183,470) |
| 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) | \$ (16,423,764) | \$ 101,740,912 | \$ 85,317,148 |
| Restricted Reserve | \$150,000 | \$ 101,740,912 | \$ 101,890,912 |
| Other Assignments | \$10,750,564 | \$0 | \$10,750,564 |
| Reserve for Economic Uncertainty | \$27,354,535 | | \$27,354,535 |
| Unassigned Unappropriated | \$ (54,678,863) | \$ 101,740,912 | \$ (54,678,863) |

Estimated Actuals to Proposed Budget

| Oakland Unified - 2024-25 Third Interim vs 2025-26 Draft Budget | | | | | | | | | | |
|---|--------------|--|------------------|-----------------|----------------------|------------------|------------------|--|-------------------|------------------|
| Unrestricted and Restricted | | | | | | | | | | |
| | | 2024-25 Third Interim Budget (Estimated Actuals) | | | 2025-26 Draft 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 | 4,470,466.00 | 495,697,484.00 | 13,756,068.00 | 0.00 | 13,756,068.00 |
| 2) Federal Revenue | 8100-8299 | 0.00 | 67,096,458.94 | 67,096,458.94 | 0.00 | 63,192,806.45 | 63,192,806.45 | 0.00 | (3,903,652.49) | (3,903,652.49) |
| 3) Other State Revenue | 8300-8599 | 12,821,555.16 | 167,053,473.13 | 179,875,028.29 | 11,628,095.89 | 148,702,599.23 | 160,330,695.12 | (1,193,459.27) | (18,350,873.90) | (19,544,333.17) |
| 4) Other Local Revenue | 8600-8799 | 21,379,739.47 | 93,482,941.15 | 114,862,680.62 | 17,767,555.24 | 51,645,828.19 | 69,413,383.43 | (3,612,184.23) | (41,837,112.96) | (45,449,297.19) |
| 5) Total Revenues | | 511,672,244.63 | 332,103,339.22 | 843,775,583.85 | 520,622,669.13 | 268,011,699.87 | 788,634,369.00 | 8,950,424.50 | (64,091,639.35) | (55,141,214.85) |
| B. Expenditures | | | | | | | | | | |
| 1) Certificated Salaries | 1000-1999 | 185,577,769.45 | 96,117,597.03 | 281,695,366.48 | 183,474,826.88 | 89,976,498.02 | 273,451,324.90 | (2,102,942.57) | (6,141,099.01) | (8,244,041.58) |
| 2) Classified Salaries | 2000-2999 | 62,422,820.91 | 72,904,766.84 | 135,327,587.75 | 66,160,102.53 | 71,456,303.11 | 137,616,405.64 | 3,737,281.62 | (1,448,463.73) | 2,288,817.89 |
| 3) Employee Benefits | 3000-3999 | 117,241,165.70 | 109,658,851.01 | 226,900,016.71 | 126,995,155.61 | 113,353,137.99 | 240,348,293.60 | 9,753,989.91 | 3,694,286.98 | 13,448,276.89 |
| 4) Books and Supplies | 4000-4999 | 18,187,734.13 | 38,168,852.79 | 56,356,586.92 | 20,873,426.89 | 34,429,427.08 | 55,302,853.97 | 2,685,692.76 | (3,739,425.71) | (1,053,732.95) |
| 5) Services an Other Operating Expenditures | 5000-5999 | 67,352,193.40 | 145,080,453.38 | 212,432,646.78 | 57,849,542.31 | 138,428,814.59 | 196,278,356.90 | (9,502,651.09) | (6,651,638.79) | (16,154,289.88) |
| 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 Costs) | 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) | (13,020,728.81) | 11,011,654.43 | (2,009,074.38) | 211,337.77 | (153,026.64) | 58,311.13 |
| 9) Total Expenditures | | 446,299,171.47 | 494,043,099.76 | 940,342,271.23 | 442,729,554.41 | 466,254,167.11 | 908,983,721.52 | (3,569,617.06) | (27,788,932.65) | (31,358,549.71) |
| C. Excess (Deficiency) of Revenues Over | | 65,373,073.16 | (161,939,760.54) | (96,566,687.38) | 77,893,114.72 | (198,242,467.24) | (120,349,352.52) | 12,520,041.56 | (36,302,706.70) | (23,782,665.14) |
| 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 | (148,601,124.57) | 148,752,007.57 | 150,883.00 | (26,257,679.81) | 26,408,562.80 | 150,882.99 |
| 4) Total, Other Financing Sources/Uses | | (125,328,444.76) | 122,343,444.77 | (2,984,999.99) | (151,586,124.57) | 148,752,007.57 | (2,834,117.00) | (26,257,679.81) | 26,408,562.80 | 150,882.99 |
| E. Net Increase (Decrease) in Fund Balance (C + D4) | | (59,955,371.60) | (39,596,315.77) | (99,551,687.37) | (73,693,009.85) | (49,490,459.67) | (123,183,469.52) | (13,737,638.25) | (9,894,143.90) | (23,631,782.15) |
| 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) |

LCFF Projection Draft Budget - 2025-26

| Oakland Unified (61259) - 2025-26 Budget Adoption | | v.26.1c PY1 | | | | | | v.26.1c CY | | | | | |
|---|----------|---------------------|----------------------|-------------------------------|---------------|---------------|----------------|---------------------|----------------------|-------------------------------|---------------|---------------|----------------|
| LOCAL CONTROL FUNDING FORMULA | | 2024-25 | | | | | | 2025-26 | | | | | |
| LCFF ENTITLEMENT CALCULATION | | | | | | | | | | | | | |
| Calculation Factors | | COLA & Augmentation | Base Grant Proration | Unduplicated Pupil Percentage | | | | COLA & Augmentation | Base Grant Proration | Unduplicated Pupil Percentage | | | |
| | | 1.07% | 0.00% | 81.41% | 81.41% | | | 2.30% | 0.00% | 82.40% | 82.40% | | |
| | | Current Year | | | | | | Prior Year | | | | | |
| | | ADA | Base | Grade Span | Supplemental | Concentration | Total | ADA | Base | Grade Span | Supplemental | Concentration | Total |
| Grades TK-3 | | 11,316.44 | \$ 10,025 | \$ 1,043 | \$ 1,802 | \$ 1,900 | \$ 167,144,784 | 11,316.44 | \$ 10,256 | \$ 1,067 | \$ 1,866 | \$ 2,017 | \$ 172,073,965 |
| Grades 4-6 | | 7,159.61 | 10,177 | | 1,657 | 1,747 | 97,235,049 | 7,159.60 | 10,411 | | 1,716 | 1,854 | 100,097,881 |
| Grades 7-8 | | 4,038.91 | 10,478 | | 1,706 | 1,799 | 56,475,003 | 4,038.89 | 10,719 | | 1,766 | 1,909 | 58,137,985 |
| Grades 9-12 | | 8,250.21 | 12,144 | 316 | 2,029 | 2,139 | 137,181,878 | 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 | | | \$328,820,952 | \$ 14,410,118 | \$ 55,884,883 | \$ 58,920,761 | \$ 458,036,714 | | \$ 336,366,136 | \$ 14,738,967 | \$ 57,862,122 | \$ 62,531,819 | \$ 471,499,044 |
| NSS Allowance | | | - | - | - | - | - | | - | - | - | - | - |
| TOTAL BASE | | 30,765.17 | \$328,820,952 | \$ 14,410,118 | \$ 55,884,883 | \$ 58,920,761 | \$ 458,036,714 | 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 | | | | | | \$10,094,682 |
| Home-to-School Transportation (COLA added commencing 2023-24) | | | | | | | 6,261,846 | | | | | | 6,405,868 |
| Small School District Bus Replacement Program (COLA added commencing 2023-24) | | | | | | | - | | | | | | - |
| Transitional Kindergarten (Commencing 2022-23) | | | | | | | 3,077,708 | | | | | | 3,227,424 |
| TK ADA | 1,000.23 | TK Add-on rate | \$ 3,077.00 | | | | | TK ADA | 1,025.23 | TK Add-on rate | \$ 3,148.00 | | |
| ECONOMIC RECOVERY TARGET PAYMENT | | | | | | | - | | | | | | - |
| LCFF Entitlement Before Adjustments | | | | | | | \$ 477,470,950 | | | | | | \$ 491,227,018 |
| Miscellaneous Adjustments | | | | | | | - | | | | | | - |
| ADJUSTED LCFF ENTITLEMENT | | | | | | | \$ 477,470,950 | | | | | | \$ 491,227,018 |
| Local Revenue (Including RDA) | | | | | | | (173,576,133) | | | | | | (174,170,473) |
| Gross State Aid | | | | | | | \$ 303,894,817 | | | | | | \$ 317,056,545 |
| Education Protection Account Entitlement | | | | | | | (46,967,710) | | | | | | (51,434,418) |
| Net State Aid | | | | | | | \$ 256,927,107 | | | | | | \$ 265,622,127 |

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 2024
- 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

LCAP & Budget Draft Timelines

2025-26 Budget

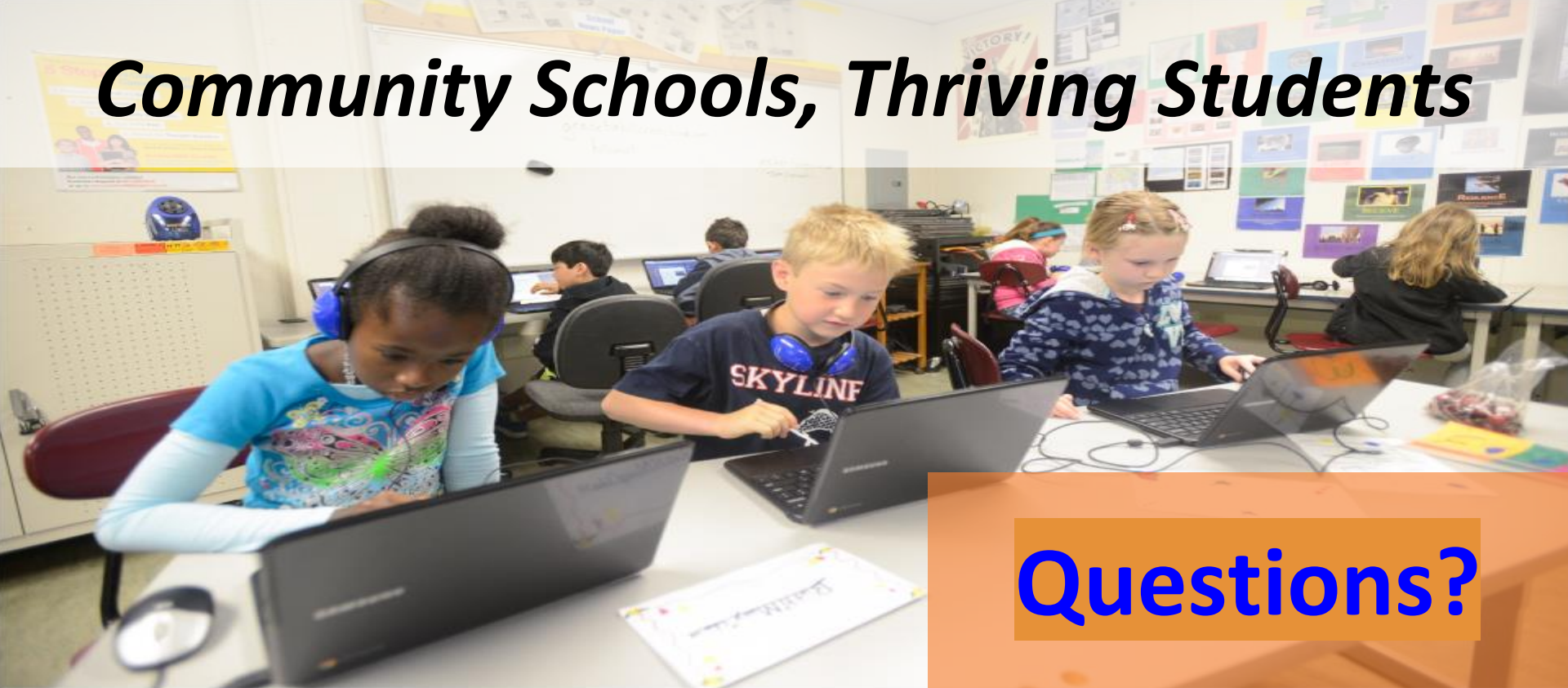
- 6/5/23 - Budget & Finance Meeting
- 6/11/25 - Governing Board Meeting Public Hearing - Draft Proposed Budget
- 6/25/25 - Governing Board Meeting - Proposed Budget Adoption

Next Steps

- Complete LCAP and Budget Development and reconciliation for June 25, 2025 Budget Adoption
- June 25, 2025
LCAP & Budget Adoption
- June 26, 2025
Submit to Alameda County Office of Education



Community Schools, Thriving Students



Questions?



**OAKLAND UNIFIED
SCHOOL DISTRICT**

Community Schools, Thriving Students

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Phone: 510.555.5555 | Email: info@ousd.org