



**OAKLAND UNIFIED
SCHOOL DISTRICT**

Community Schools, Thriving Students

Oakland Unified School District

2025-26 45-Day Budget Update



Presented by Lisa Grant-Dawson, Chief Business Officer

August 27, 2025

2025-26 45-Day Budget Update

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Purpose

The District presented and the Board approved an adopted budget for the 2025-26 Fiscal year on June 25, 2025

Several areas of activity were in progress as of the adopted budget; thus, staff stated that the District would, *provide a 45-Day Budget revision in light of the adopted state budget changes and the numerous internal adjustments noted above, with compensation changes, position changes, and the reversal of the Alternative Budget Solutions. This revision will be proposed to be presented at the second Board meeting in August 2025.*

This presentation will summarize the changes to the Budget to date, since adoption.

Proposed Adopted Budget

2025-26 45-Day Budget Update

- I. **Why Provide a 45-Day Budget Revise?**
- II. **45-Day Budget Summary with 2024-25 Projected Ending Fund Balance**
- III. **2026-27 Budget Considerations**
- IV. **Next Steps**

Why Provide A 45-Day Revise?

Why Are we Doing a 45-Day Update?

- Education Code Section [42127\(h\)](#) states that a public review of any revisions to revenues or expenditures that a local educational agency (LEA) may be made within 45 days of the enactment of the State Budget.
 - Governor Gavin Newsom signed the 2025-26 Budget Act, Assembly Bill 121, on June 27, 2025.
 - The 45th calendar day was Monday, August 11, 2025
 - Deadline to make public any local budget revisions for revenues and expenditures to reflect the Budget Act.
- The following are budget acts that changed, but allocations and revisions were not completed within the 45-Day period and will be reflected at First Interim.
 - Expanded Learning Opportunities Program—changes to Tier I threshold, and raises the minimum funding level
 - Student Support and Professional Development Discretionary Block Grant—allocates \$1.7 billion to establish this block grant
 - Learning Recovery Emergency Block Grant—allocates \$378.6 million for partial restoration
 - Universal Transitional Kindergarten—allocates \$1.2 billion to lower child-to-staff ratios to 10:1
- **Our rationale for a 45-Day Update was due to local budget impacts that were unable to be implemented as of the adopted budget date.**

Why Are we Doing a 45-Day Update?

- Action Item Dated June 25, 2025
 - School Site and most positions restoration and adjustments per agenda item 25-1714 and 25-1715, Amendment, Notice of Layoff, of Classified and Certificated Positions due to a Reduction of Particular Kinds of Service have been completed.
 - AB 1200 Public Disclosure for Collective Bargaining Agreements for AFSCME and Teamsters Bargaining Units was presented and approved by the Board, which included the acknowledgement and analysis from the Alameda County Office of Education.
 - Teamsters Salary Schedules have been paid and retroactive payment was paid and reflected as a 2024-25 expenditure
 - The AFSCME Salary schedules have been revised and implemented; however, the retroactive payment for 2024-25 fiscal year is still in progress and scheduled for payment by September 15, 2025. This expense will be reflected in the 2025-26 budget

Why Are we Doing a 45-Day Update?

- **Action Item - May 21, 2025**

- Restoration of budgets previously capped or reduced per Resolution No. 242-0243, Repealing Resolution No. 2425-0084 Directing Alternative Budget Adjustments for SY 24-25, 25-26, & 26-27.
 - Budgets were unable to be restored prior to budget adoption due to the magnitude of the adjustment and the required timing of Third Interim, Draft Budget, and Adopted Budget.

Fiscal01a		Account Object Summary-Balance				
Balances through June		Fiscal Year 2025/26				
Object	Description	Adopted Budget	Revised Budget	Encumbered	Expenditure	Account Balance
Fund 010 - General Fd						
5994	BOE Adjust -Trvl/Membership	636,957.42				.00
5995	BOE Adjust-Services&Contracts	66,806,705.09				.00
Total for Expense accounts		67,443,662.51	.00	.00	.00	.00
Total for Org 030, Fund 010 and Expense accounts		67,443,662.51	.00	.00	.00	.00

Other Changes:

45-Day Budget Updates - Federal Funding

- July 2, 2025
 - The District was notified that the Federal Government was freezing the release of \$5B of federal funding, which would have impacted \$9.3M of Federal Funding.
- July 25, 2025
 - The District was notified that the administration would release the funds.
 - No official changes were made to the budget, but the District was preparing for the impact of planned expenditures and cash flow.

Revised Summary of **Previously** Affected Federal Resources

z Resource	z Res Desc	z Fund	SUM of z FY2025-26 Budget
4124	T Iv 21st Century Com Learning	010	-\$5,172,722
4035	Title 2-a Teacher Quality	010	-\$1,972,625
4127	Title 4-Student Support	010	-\$1,544,577
3550	CTE 21st Century Perkins V 131	010	-\$520,864
3913	Title II ASE/GED	110	-\$57,415
Grand Total			-\$9,268,2033

45-Day Budget Adjustment Summary With 2024-25 Projected Actual Beginning Balance

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

Key Changes to 2024-25

Estimated to Projected Unaudited Actuals

2024-25 Estimated Actuals Ending Fund Balance	2024-25 Projected Actuals Ending Fund Balance
\$28,299,818	\$26,559,076

- It would appear that we are in alignment with our projections, until you unpack the changes and the impact. The Unrestricted General Fund indeed has Restrictions
 - Revenue was reduced due to the loss of ADA \$2M (as noted at Budget adoption)
 - Increase in Special Ed Contribution \$10M, funded by Resource 0000, Base
 - Reduction in Consultant Spending by \$9M in Resource 0004 - Supplemental
- *The numbers net due to the way the Fund Accounting is designed, but the impact is specific.*

Key Changes to 2024-25

Estimated to Projected Unaudited Actuals

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Fund / Resource Transaction Summary

As of 04/30/2025			Fiscal Year 2024/25 Budget			
Resource		Beginning Balance	Revenue Revised	Expense Revised	Net Activity	Resulting Balance
Fund 010 - General Fund						
0000	General Purpose-unrestricted	63,370,306.29	198,078,646.66	239,603,002.59	41,524,355.93-	21,845,950.36
0002	Unrestricted Supplemental	.00	18,506,475.00	18,506,475.00	.00	.00
0004	Central Concentration	.00	47,453,505.88	47,453,505.88	.00	.00
0005	Central Supplemental	.00	35,484,453.56	35,484,453.56	.00	.00
0006	S&C Carryover	30,657,672.17	13,153,211.56	22,452,370.92	9,299,159.36-	21,358,512.81
0007	One-time Addtl Budget	6,455,967.26	16,209.95	4,859,960.97	4,843,751.02-	1,612,216.24
0020	Home & Hospital	.00	637,089.91	637,089.91	.00	.00
0039	Charter Leases & Repairs	.00	355,608.97	355,608.97	.00	.00
0040	AB1840 Unrestricted	4,831,198.51	10,008,000.00	4,505,321.22	5,502,678.78	10,333,877.29
0041	AB1840 School Consolidation	10,008,000.00	10,008,000.00-	.00	10,008,000.00-	.00
0050	Employees On Loan	.00	490,261.50	490,261.50	.00	.00
0071	Facilitron Rent	.00	462,743.42	462,743.42	.00	.00
0072	Shands & Tilden Ground Leases	.00	208,713.80	.00	208,713.80	208,713.80
0095	Charter School Admin Office	.00	1,486,865.00	1,486,865.00	.00	.00
0100	Release Time Subs	.00	82,628.95	82,628.95	.00	.00
0120	BlackThrivingCommunity	1,622,513.34	.00	541,029.47	541,029.47-	1,081,483.87
0710	LCFF TK Funding	.00	3,077,708.00	2,528,176.41	549,531.59	549,531.59
0720	Unrestricted Transportation	.00	16,994,443.37	16,994,443.37	.00	.00
0940	BOE Initiatives	.00	30,891.69	30,891.69	.00	.00
1100	State Lottery	278,959.79	7,358,719.64	7,358,719.64	.00	278,959.79
1400	Prop 30 Education Protect Act	.00	45,465,623.00	45,465,623.00	.00	.00
Total for Org		117,224,617.36	389,343,799.86	449,299,171.47	59,955,371.61-	57,269,245.75

Key Changes to 2024-25

Estimated to Projected Unaudited Actuals

Fiscal27a

Fund / Resource Transaction Summary

As of 06/30/2025		Fiscal Year 2024/25 Actuals				
Resource	Beginning Balance	Revenue Activity	Expense Activity	Net Activity	Resulting Balance	
Fund 010 - General Fund						
0000 General Purpose-unrestricted	63,370,306.29	190,055,285.61	247,538,076.55	57,482,790.94-	5,887,515.35	
0002 Unrestricted Supplemental	.00	17,584,992.07	17,584,992.07	.00	.00	
0004 Central Concentration	.00	37,151,517.77	37,151,517.77	.00	.00	
0005 Central Supplemental	.00	35,341,806.13	35,341,806.13	.00	.00	
0006 S&C Carryover	30,657,672.17	24,296,196.03	19,624,900.94	4,671,295.09	35,328,967.26	
0007 One-time Addtl Budget	6,455,967.26	16,209.95	2,715,982.63	2,699,772.68-	3,756,194.58	
0020 Home & Hospital	.00	635,267.31	635,267.31	.00	.00	
0039 Charter Leases & Repairs	.00	303,352.57	303,352.57	.00	.00	
0040 AB1840 Unrestricted	4,831,198.51	10,008,000.00	3,179,547.97	6,828,452.03	11,659,650.54	
0041 AB1840 School Consolidation	10,008,000.00	10,008,000.00-	.00	10,008,000.00-	.00	
0050 Employees On Loan	.00	490,261.50	490,261.50	.00	.00	
0071 Facilitron Rent	.00	611,889.64	611,889.64	.00	.00	
0095 Charter School Admin Office	.00	1,429,642.16	1,429,642.16	.00	.00	
0100 Release Time Subs	.00	104,989.79	104,989.79	.00	.00	
0120 BlackThrivingCommunity	1,622,513.34	.00	541,029.47	541,029.47-	1,081,483.87	
0710 LCFF TK Funding	.00	3,085,062.00	2,382,465.22	702,596.78	702,596.78	
0720 Unrestricted Transportation	.00	17,023,131.65	17,023,131.65	.00	.00	
0940 BOE Initiatives	.00	11,669.70	.00	11,669.70	11,669.70	
1100 State Lottery	278,959.79	6,520,477.34	6,799,437.13	278,959.79-	.00	
1400 Prop 30 Education Protect Act	.00	44,440,616.00	44,440,616.00	.00	.00	
Total for Org	117,224,617.36	379,102,367.22	437,898,906.50	58,796,539.28-	58,428,078.08	

Reduction in Actual
Base funding by
\$15.9M

- \$2M LCFF Revenue (-)
- \$2M Local Revenue (+)
- \$10M SPED contribution above budget (-)

Net Changes to 2024-25 Estimated Actuals to 2024-25 Actuals (To Date)

		2024-25 Third Interim Budget (Estimated Actuals)			2024-25 Actuals			Variance Est Act to Actuals		
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	475,876,146.27	3,724,967.00	479,601,113.27	(1,594,803.73)	(745,499.00)	(2,340,302.73)
2) Federal Revenue	8100-8299	0.00	67,096,458.94	67,096,458.94	0.00	49,958,215.23	49,958,215.23	0.00	(17,138,243.71)	(17,138,243.71)
3) Other State Revenue	8300-8599	12,821,555.16	167,053,473.13	179,875,028.29	11,843,607.86	161,664,767.99	173,508,375.85	(977,947.30)	(5,388,705.14)	(6,366,652.44)
4) Other Local Revenue	8600-8799	21,379,739.47	93,482,941.15	114,862,680.62	23,772,067.64	110,052,141.18	133,824,208.82	2,392,328.17	16,569,200.03	18,961,528.20
5) Total Revenues		511,672,244.63	332,103,339.22	843,775,583.85	511,491,821.77	325,400,091.40	836,891,913.17	(180,422.86)	(6,703,247.82)	(6,883,670.68)
B. Expenditures										
1) Certificated Salaries	1000-1999	185,577,769.45	96,117,597.03	281,695,366.48	184,512,207.32	91,800,277.02	276,312,484.34	(1,065,562.13)	(4,317,320.01)	(5,382,882.14)
2) Classified Salaries	2000-2999	62,422,820.91	72,904,766.84	135,327,587.75	64,616,281.48	71,336,355.05	135,952,636.53	2,193,460.57	(1,568,411.79)	625,048.78
3) Employee Benefits	3000-3999	117,241,165.70	109,658,851.01	226,900,016.71	117,102,390.22	104,832,192.44	221,934,582.66	(138,775.48)	(4,826,658.57)	(4,965,434.05)
4) Books and Supplies	4000-4999	18,187,734.13	38,168,852.79	56,356,586.92	13,414,217.08	15,364,603.59	28,778,820.67	(4,773,517.05)	(22,804,249.20)	(27,577,766.25)
5) Services an Other Operating Expenditures	5000-5999	67,352,193.40	145,080,453.38	212,432,646.78	59,031,188.35	139,118,431.91	198,149,620.26	(8,321,005.05)	(5,962,021.47)	(14,283,026.52)
6) Capital Outlay	6000-6999	4,485,580.46	13,017,986.44	17,503,566.90	2,351,129.53	7,803,218.89	10,154,348.42	(2,134,450.93)	(5,214,767.55)	(7,349,218.48)
	7100-7299									
7) Other Outgo (excluding Transfers of Indirect Cost	7400-7499	4,263,974.00	7,929,911.20	12,193,885.20	4,223,053.00	6,645,499.58	10,868,552.58	(40,921.00)	(1,284,411.62)	(1,325,332.62)
8) Other Outgo - Transfers of Indirect Costs	7300-7399	(13,232,066.58)	11,164,681.07	(2,067,385.51)	(12,415,500.30)	10,528,887.27	(1,886,613.03)	816,566.28	(635,793.80)	180,772.48
9) Total Expenditures		446,299,171.47	494,043,099.76	940,342,271.23	432,834,966.68	447,429,465.75	880,264,432.43	(13,464,204.79)	(46,613,634.01)	(60,077,838.80)
C. Excess (Deficiency) of Revenues Over		65,373,073.16	(161,939,760.54)	(96,566,687.38)	78,656,855.09	(122,029,374.35)	(43,372,519.26)	13,283,781.93	39,910,386.19	53,194,168.12
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	5,063,939.82	0.00	5,063,939.82	2,063,939.82	0.00	2,063,939.82
2) Other Sources/Uses				0.00			0.00	0.00	0.00	0.00
a) Sources		15,000.00	0.00	15,000.00	25,809.53	0.00	25,809.53	10,809.53	0.00	10,809.53
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	(132,415,264.08)	132,415,264.08	0.00	(10,071,819.32)	10,071,819.31	(0.01)
4) Total, Other Financing Sources/Uses		(125,328,444.76)	122,343,444.77	(2,984,999.99)	(137,453,394.37)	132,415,264.08	(5,038,130.29)	(12,124,949.61)	10,071,819.31	2,074,749.34
E. Net Increase (Decrease) in Fund Balance (C+D4)		(59,955,371.60)	(39,596,315.77)	(99,551,687.37)	(58,796,539.28)	10,385,889.73	(48,410,649.55)	1,158,832.32	49,982,205.50	55,268,917.46
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	117,224,617.36	190,827,687.20	308,052,304.56	(936,206.00)	0.00	(936,206.00)
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	117,224,617.36	190,827,687.20	308,052,304.56	0.00	0.00	0.00
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	117,224,617.36	190,827,687.20	308,052,304.56	0.00	0.00	0.00
2) Ending Balance, June 30 (E + F1e)		57,269,245.76	151,231,371.43	208,500,617.19	58,428,078.08	201,213,576.93	259,641,655.01	1,158,832.32	49,982,205.50	0.00
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	201,213,576.93	201,213,576.93	0.00	49,982,205.50	49,982,205.50
c) Committed Stabilization Arrangements	9750	0.00	0.00	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	10,750,563.71	0.00	10,750,563.71	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	26,559,076.88	0.00	26,559,076.88	0.00	0.00	0.00
		18,068,863.91	0.00	18,068,863.91	20,968,437.49	0.00	20,968,437.49	0.00	0.00	0.00

~~Continued Growth~~ Decline in the Base General Fund!

- One of our key goals has been to re-establish the Base Unrestricted General Fund, identified as Resource 0000. Significant progress has been made to achieve this goal over the last four years.

2019-20	-\$5,990,407	2023-24
\$62,801,965		
2020-21	\$10,242,484	2024-25 31
— \$21,845,950		
2021-22	\$47,668,251	2024-25 ~Act
\$5,887,515*		
2022-23	\$62,469,330	

- Reduced revenue projections and higher levels of spending continue to strain the base.
- This means, we are paying for our 3% reserve of \$26.5M with other \$20M in other Unrestricted Funds.

Resource 0000 is the Base and is funded to support the operational requirements of the District which includes providing contributions to known resources that are not fully funded, and Funds or resources that are unable to sustain themselves. It also supports emergency, deferred maintenance, and strategic local investments.

2025-26 45-Day Revise Budget Fund Balance Summary

2025-26 45-Day Budget Summary

	Unrestricted	Restricted	Total Fund
A. Revenues			
5) Total Revenues	\$ 520,622,669	\$ 292,108,770	\$ 812,731,439
9) Total Expenditures			
	<u>\$ 456,296,713</u>	<u>\$ 481,173,808</u>	<u>\$ 937,470,521</u>
C. Excess (Deficiency) of Revenues Over Expenditures	\$ 64,325,957	\$ (189,065,038)	\$ (124,739,081)
D. Other Financing Sources/Uses			
4) Total, Other Financing Sources/Uses	<u>\$ (103,470,616)</u>	<u>\$ 100,944,392</u>	<u>\$ (2,526,223)</u>
E. Net Increase (Decrease) in Fund Balance (C + D4)	\$ (39,144,659)	\$ (88,120,646)	\$ (127,265,305)
F. Fund Balance, Reserves			
1) Beginning Fund Balance			
a) Adjusted Beginning Balance (F1c + F1d)	\$ 58,428,078	\$ 201,213,577	\$ 259,641,655
b) Restricted	\$ -	\$ -	
2) Ending Balance, June 30 (E + F1e)	\$ 19,283,419	\$ 113,092,931	\$ 132,376,350
Restricted Reserve	\$150,000	\$ 113,092,931	\$ 113,242,931
Other Assignments	\$0	\$0	\$0
Reserve for Economic Uncertainty	\$28,199,902		\$28,199,902
Unassigned Unappropriated	\$ (9,066,483)	\$ 113,092,931	\$ (9,066,483)

Net Changes to 2025-26 Adopted Budget and 45-Day Budget

		2025-26 Adopted Budget			2025-26 45-Day Revised 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	491,227,018.00	4,573,287.00	495,800,305.00	491,227,018.00	4,573,287.00	495,800,305.00	0.00	0.00	0.00
2) Federal Revenue	8100-8299	0.00	63,713,670.45	63,713,670.45	0.00	64,355,385.56	64,355,385.56	0.00	641,715.11	641,715.11
3) Other State Revenue	8300-8599	11,628,095.89	149,829,599.23	161,457,695.12	11,628,095.89	150,298,863.05	161,926,958.94	0.00	469,263.82	469,263.82
4) Other Local Revenue	8600-8799	17,767,555.24	67,796,177.24	85,563,732.48	17,767,555.24	72,881,234.53	90,648,789.77	0.00	5,085,057.29	5,085,057.29
5) Total Revenues		520,622,669.13	285,912,733.92	806,535,403.05	520,622,669.13	292,108,770.14	812,731,439.27	0.00	6,196,036.22	6,196,036.22
B. Expenditures										
1) Certificated Salaries	1000-1999	181,696,699.01	90,211,626.96	271,908,325.97	180,598,611.05	91,193,650.40	271,792,261.45	(1,098,087.96)	982,023.44	(116,064.52)
2) Classified Salaries	2000-2999	68,243,467.75	71,503,437.56	139,746,905.31	68,492,223.74	72,472,769.86	140,964,993.60	248,755.99	969,332.30	1,218,088.29
3) Employee Benefits	3000-3999	127,029,506.85	113,437,952.48	240,467,459.33	127,242,534.17	114,270,408.10	241,512,942.27	213,027.32	832,455.62	1,045,482.94
4) Books and Supplies	4000-4999	22,024,309.87	35,623,971.53	57,648,281.40	25,791,584.55	41,141,651.20	66,933,235.75	3,767,274.68	5,517,679.67	9,284,954.35
5) Services on Other Operating Expenditures	5000-5999	62,018,972.31	138,725,909.53	200,744,881.84	65,155,913.94	142,589,144.08	207,745,058.02	3,136,941.63	3,863,234.55	7,000,176.18
6) Capital Outlay	6000-6999	371,229.00	1,686,648.68	2,057,877.68	2,246,255.38	2,463,342.92	4,709,598.30	1,875,026.38	776,694.24	2,651,720.62
	7100-7299									
7) Other Outgo (excluding Transfers of Indirect Cost	7400-7499	26,000.00	5,911,683.21	5,937,683.21	26,000.00	5,911,683.21	5,937,683.21	0.00	0.00	0.00
8) Other Outgo - Transfers of Indirect Costs	7300-7399	(13,664,089.71)	11,559,161.43	(2,104,928.28)	(13,256,410.23)	11,131,158.33	(2,125,251.90)	407,679.48	(428,003.10)	(20,323.62)
9) Total Expenditures		447,746,095.08	468,660,391.38	916,406,486.46	456,296,712.60	481,173,808.10	937,470,520.70	8,550,617.52	12,513,416.72	21,064,034.24
C. Excess (Deficiency) of Revenues Over		72,876,574.05	(182,747,657.46)	(109,871,083.41)	64,325,956.53	(189,065,037.96)	(124,739,081.43)	(8,550,617.52)	(6,317,380.50)	(14,867,998.02)
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		(100,485,615.57)	100,485,615.57	0.00	(100,485,615.57)	100,944,392.17	458,776.60	0.00	458,776.60	458,776.60
4) Total, Other Financing Sources/Uses		(103,470,615.57)	100,485,615.57	(2,985,000.00)	(103,470,615.57)	100,944,392.17	(2,526,223.40)	0.00	458,776.60	458,776.60
E. Net Increase (Decrease) in Fund Balance (C +D4)		(30,594,041.52)	(82,262,041.89)	(112,856,083.41)	(39,144,659.04)	(88,120,645.79)	(127,265,304.83)	(8,550,617.52)	(5,858,603.90)	(14,409,221.42)
F. Fund Balance, Reserves										
1) Beginning Fund Balance										
a) As of July 1 - Unaudited		57,269,245.76	151,231,371.43	208,500,617.19	58,428,078.08	201,213,576.93	259,641,655.01	1,158,832.32	49,982,205.50	51,141,037.82
b) Audit Adjustments		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
c) As of July 1 - Audited (F1a + F1b)		57,269,245.76	151,231,371.43	208,500,617.19	58,428,078.08	201,213,576.93	259,641,655.01	1,158,832.32	49,982,205.50	51,141,037.82
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)		57,269,245.76	151,231,371.43	208,500,617.19	58,428,078.08	201,213,576.93	259,641,655.01	1,158,832.32	49,982,205.50	51,141,037.82
2) Ending Balance, June 30 (E + F1e)		26,675,204.24	68,969,329.54	95,644,533.78	19,283,419.04	113,092,931.14	132,376,350.18	(7,391,785.20)	44,123,601.60	51,141,037.82
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	68,969,329.54	68,969,329.54	0.00	113,092,931.14	113,092,931.14	0.00	44,123,601.60	44,123,601.60
c) Committed Stabilization Arrangements	9750	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
d) Assigned	9780	0.00	0.00	0.00	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	26,196,022.40	0.00	26,196,022.40	90.00	0.00	90.00	0.00	0.00	0.00
		329,181.84	0.00	329,181.84	19,133,329.04	0.00	19,133,329.04	0.00	0.00	0.00

Key Changes to 2024-25

Estimated to Projected Unaudited Actuals

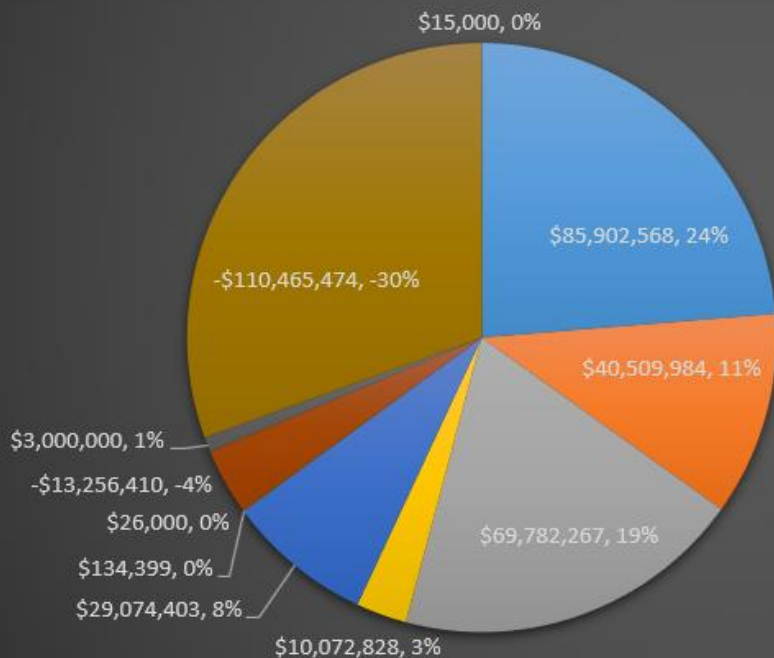
2025-26 Adopted Budget Fund Balance	2025-26 45-Day Adopted Budget Fund Balance
\$26,675,204	\$19,283,419

- Expense Increase
 - \$3.5M Carryover 4394 for AFSCME 2024-25 Retro and next 2 Years Comp Incr for Teamsters and AFSCME
 - \$3.9M Additional Transportation Contracts to provide requested services from transportation vendors
 - \$1.8M 1X Carryover of Capital Outlay funds from 2024-25
- Additional expense increases absent the increased revenue or reduction of ongoing costs creates a gap in the ability to remain solvent.
 - 45-Day Budget is \$5.5M short from meeting the reserve requirement.
 - Invokes a 2% reserve which meets state standard, but not board policy.

A Focus on Central Budgets

Sum of Revised

2025-26 45-Day Revise Unrestricted Base, Resource 0000



Classification ▼

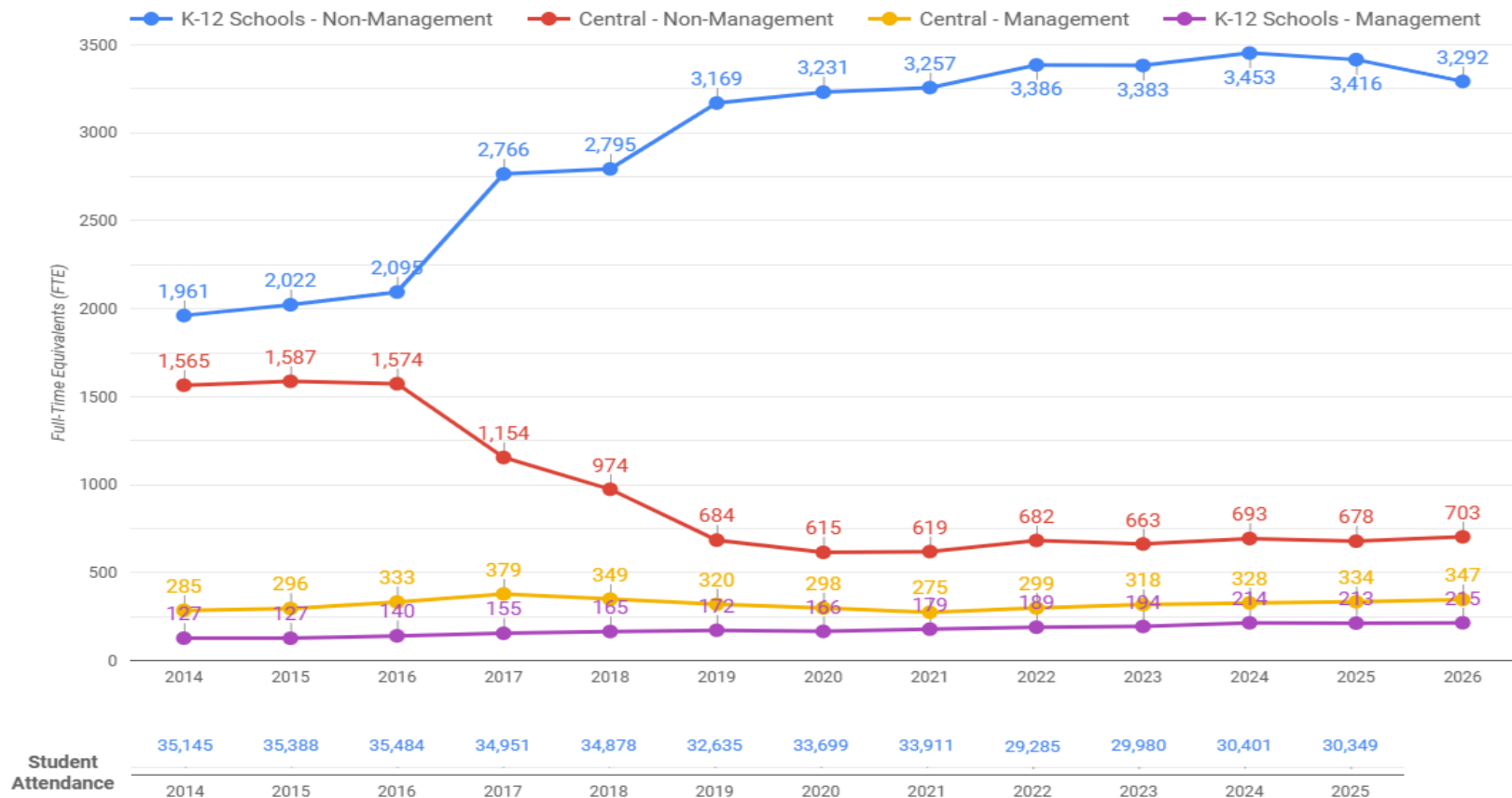
- 1 - Certificated Salaries
- 2 - Classified Salaries
- 3 - Benefits
- 4 - Books & Supplies
- 5 - Other Services and Operating Expenditures
- 6 - Capital Outlay
- 7 - Other Outgo Excl Indirect
- 7 - Other Outgo Transfers of Indirect Cost
- 7 - Transfers Out
- 89 - Contributions
- 8 - Other Sources

Resource Type ▼

A Focus on Central Budgets

- The Board has been consistent in its knowledge of the need to make budget reductions, also known as “budget cuts.”
- The challenges to make timely and enough reductions has been consistent in the Districts history.
- The focus has also been centered on making the least amount or zero “cuts” to school sites.
- Since the inception of LCFF in 2012-13, the District’s income increased and the investment was primarily focused on increased staffing, specifically to school sites as requested.
- The District’s reductions, per the Board’s request, has been in central staffing and services.

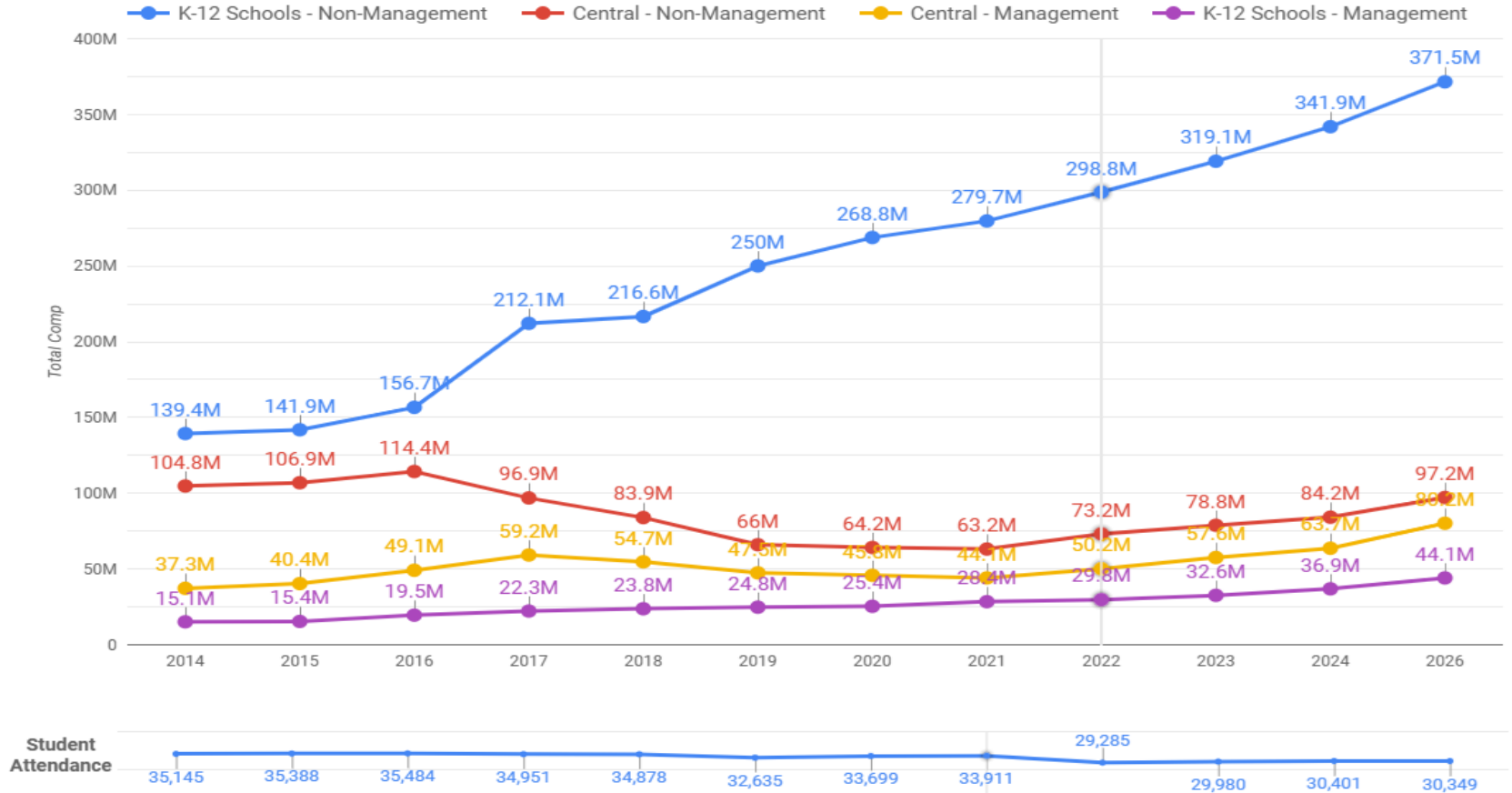
Employees by Site Location and Employee Type (FTE)



A Focus on Central Budgets

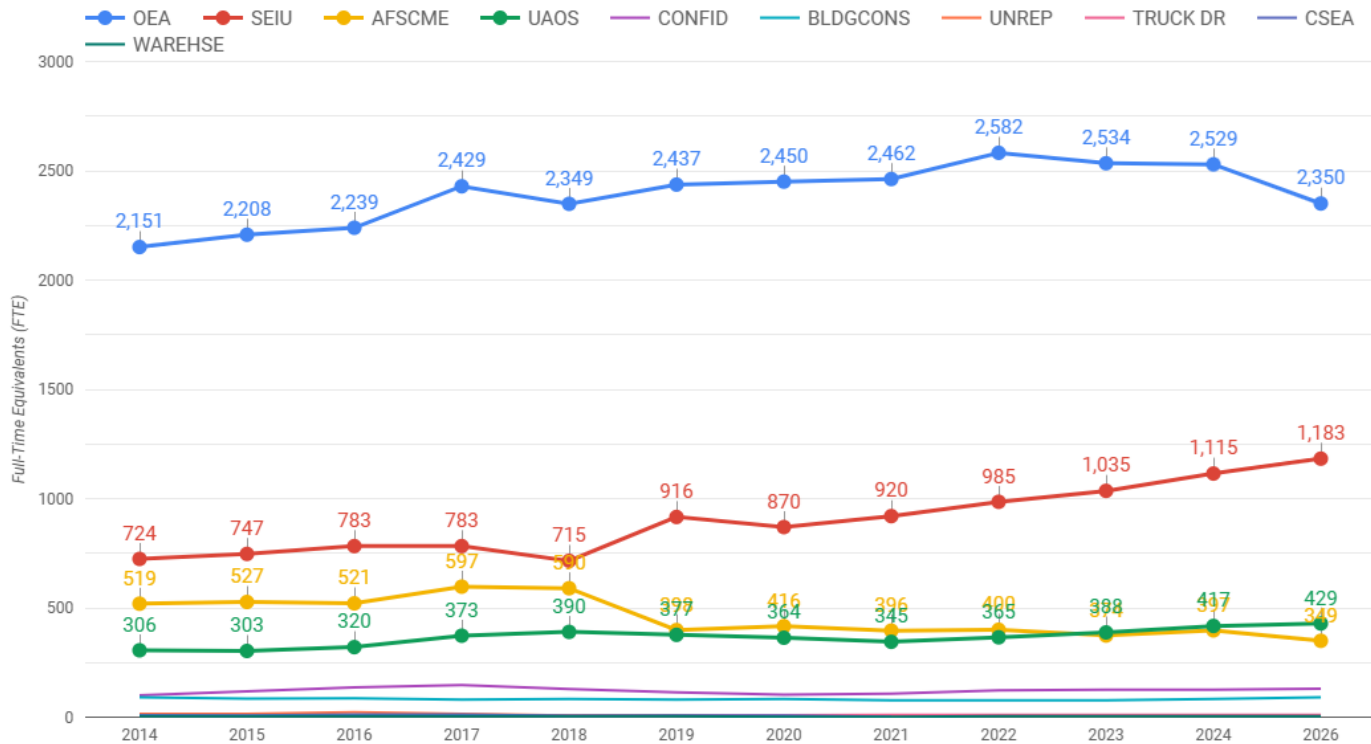
- The District anticipates the Board's continued focus on budget solvency is adjustments to Central Reductions.
- Although this data is provided in every financial report, The District seeks to open the doors of communication to understand the Board's strategic plan for Central Budgets, solvency strategies, and future operations as noted during Board Comments at the June adoption.
- In order to properly evaluate and present the Board's proposal, staff is requesting to receive the recommendations by October 2025 in preparation for December 2025 budget option decisions.
- The next slides reflect the total value of salary (only) and total FTE's year over year by Bargaining Unit.

Employees by Site Location and Employee Type (\$)



Values are Salary Only

Employees by Bargaining Unit (FTE)



Student
Attendance



Next Steps

- September 2025
 - > Complete UnAudited Actuals & Present to Board/B & F - September 2025
 - > Budget Development Calendar 2026-27
- October 2025
 - > Board Direction on 2026-27 Budget Sustainability Options/Parameters
- December 2025
 - > 2025-26 First Interim
 - > Review of analysis of Board Budget Sustainability Options



Community Schools, Thriving Students



Questions?



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