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

# Board Cover Memorandum

**To** Budget and Finance Committee

**From** Rachel Latta

**Meeting Date** March 5th, 2026

**Subject** Current fund balances and recent spending trends of various 5000 categories

## Ask of the Committee

Review the recent historical trends of spending within the 5000s and current year balances

## Background

There has been discussion regarding the use of outside services and contracts, categorized within object code 5000s. This item is to review the top categories

## Discussion

Spending within the 5000 object codes has come under scrutiny by the community and also by the Ad Hoc Task Force to Reduce Outsourcing. This category includes a broad variety of spending including utilities, transportation, but also staffing.

The following have the highest spending levels historically:

5824 - Non public agency contracts

5825 - Consultants

5100 - Subagreements for services

5880 - Transportation-contracted

5520 - Gas-heating-electric

5827 - Non-public schools

These categories represent the majority of spending within the 5000 series of object codes. The attached table shows historical spending using FY18-19 as a baseline and showing change year-over-year through FY24-25 and the net change over the entire period.

The second attachment shows current year FY 25-26 balances for the above categories broken down by department. These numbers are meant to highlight patterns of spending, but do not represent spending which was not reconciled on the date this report was generated.

**Fiscal Impact**

Not applicable for this discussion only item.

**Attachment**

 **Historical spending in 5000s**

FY 2025-2026 Resport



<b>FY 2025-2026 Report</b>				
<b>5824 - Non public agencies</b>				
<b>Site</b>	<b>Revised Budge</b>	<b>Encumbered</b>	<b>Expenditures</b>	<b>Balance</b>
Health Services (nur:	1,064,943.85	102,514.13	600,785.87	361,643.85
Special Education	33,755,744.37	10,894,420.88	21,615,891.37	1,245,432.12
<b>Total FY 25-26</b>	<b>34,820,688.22</b>	<b>10,996,935.01</b>	<b>22,216,677.24</b>	<b>1,607,075.97</b>
Actual FY 24-25	\$47,678,101.03			
<b>5825 - Consultants</b>				
<b>Site</b>	<b>Revised Budge</b>	<b>Encumbered</b>	<b>Expenditures</b>	<b>Balance</b>
Schools	14,069,337.70	5,696,589.36	5,840,123.82	2,532,624.52
Adult Ed	1,076,124.00	512,340.00	98,300.00	465,484.00
Private Schools	330,114.18	80,710.41	21,295.86	228,107.91
CDCs	50,000	0	50,000	0
Central	51,549,474.16	15,541,656.85	14,675,058.98	21,332,758.33
<b>Total</b>	<b>67,075,050.04</b>	<b>21,831,296.62</b>	<b>20,684,778.66</b>	<b>24,558,974.76</b>
Actual FY 24-25	\$41,489,322.63			
<b>5100 - Subagreements for services</b>				
<b>Site</b>	<b>Revised Budge</b>	<b>Encumbered</b>	<b>Expenditures</b>	<b>Balance</b>
Schools	28,513,515.54	16,963,093.54	10,813,758.81	736,663.19
CDCs	469,074	251,825.96	217,248	0
Central	22,032,088.16	18,541,103.17	2,036,551.77	1,454,433.22
<b>Total</b>	<b>51,014,678.11</b>	<b>35,756,022.67</b>	<b>13,067,559.03</b>	<b>2,191,096.41</b>
Actual FY 24-25	\$33,060,929.58			
<b>5880 - Subcontacted transportation</b>				
<b>Site</b>	<b>Revised Budge</b>	<b>Encumbered</b>	<b>Expenditures</b>	<b>Balance</b>
Transportation	13,083,889.00	0.00	13,125,564.00	-41,675.00
<b>Total</b>	<b>13,083,889.00</b>	<b>0.00</b>	<b>13,125,564.00</b>	<b>-41,675.00</b>
Actual FY 24-25	\$12,269,823.00			
<b>5520 - Gas/heating/electricity</b>				
<b>Site</b>	<b>Revised Budge</b>	<b>Encumbered</b>	<b>Expenditures</b>	<b>Balance</b>
Early Childhood	116,000.00	0.00	108,434.84	7,565.16
Districtwide	10,150,000.00	0.00	5,710,975.95	4,439,024.05
<b>Total</b>	<b>10,266,000.00</b>	<b>0.00</b>	<b>5,819,410.79</b>	<b>4,446,589.21</b>
Actual FY 24-25	\$10,030,285.27			
<b>5827 - Non public schools</b>				
<b>Site</b>	<b>Revised Budge</b>	<b>Encumbered</b>	<b>Expenditures</b>	<b>Balance</b>
Special Education	9,602,852.82	3,614,123.99	5,938,431.06	50,297.77
<b>Total</b>	<b>9,602,852.82</b>	<b>3,614,123.99</b>	<b>5,938,431.06</b>	<b>50,297.77</b>
Actual FY 24-25	\$10,030,285.27			