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SECTION ONE: TIMELINES AND DEADLINES



Key Resource Section:

→ [Preparing for the review Session Checklist](#)

Date	Task
11/8/24	Central site leadership training session for FY25-26 budget development process and Budget Tool
11/12/24	Release Budget Tool to central sites
11/12/24 - 11/22/24	Central sites work on budget planning and the Budget Tool
11/25/24	Central sites submit the completed budget tool to Fiscal Services
11/25/24- 12/11/24	Attend central site budget session to finalize the proposed budget (i.e. completed Budget Tool)
12/11/24- 12/17/24	Chief approves the central final budgets
12/11/24	Board makes final decisions on budget balancing solutions
12/17/24- 12/27/24	Fiscal finalizes Central Sites’ budget tools for Escape



SECTION TWO: ALLOCATION OF RESOURCES



Key Resource Section:

→ State of California’s Local Control Funding Formula (LCFF), [click here](#)

List of Commonly Used Resources

Resource Number	Resource Name
Resource 0000	LCFF Base (State funding)
Resources 0002 and 0005	LCFF Supplemental (State funding)
Resource 0004	LCFF Concentration (State funding)
Resource 3010	Title I Federal Grant
Resource 4127	Title IV Federal Grant
Resource 9283	Salesforce
Resource 9332	Measure G1 for Middle Schools (City of Oakland Parcel Tax)
Resource 9334	Measure G (City of Oakland Parcel Tax)
Resource 9339	Measure H for High Schools (City of Oakland Parcel Tax)



SECTION THREE: THE BUDGET ALLOCATION TOOL

One-Pager:

948							
CENTRAL 1-PAGER							
Research Assessment & Data		Site Leader>>		Juan Du			
ALLOCATIONS		Initial Allocation	Adjustment	Final Allocation	RSRC	PRGM	Grant Status
BUDGET CODE	ALLOCATION						
1. FTE ALLOCATION		INFORMATIONAL ONLY					
ANALYTIC	Analytic	7.34		7.34			
CLASMGMT	Classified Management	2.00		2.00			
CLCONMGT	Classified Confidential Management	1.00		1.00			
CLERICAL	Clerical	3.00		3.00			
	TOTAL CLASSIFIED FTE	13.34	0.00	13.34			
2. TOTAL FTE ALLOCATION							
	TOTAL CENTRAL CERTIFICATED FTEs	0.00	0.00	0.00			
	TOTAL CENTRAL CLASSIFIED FTEs	13.34	0.00	13.34			
	TOTAL CENTRAL FTEs	13.34	0.00	13.34			
3. BUDGET ADJUSTMENT TARGET							
CENTRAL BASE BUDGET (0000)							
Current FY Base Budget UnAdjusted	\$1,881,695.50	\$1,881,695.50	\$0.00	\$1,881,695.50	0000		
Next FY Base Budget Target %	0%				0000		
Next FY Base Budget Target \$	\$0				0000		
Next FY Base Budget Adjusted \$	\$1,881,695.50				0000		
RESOURCE ALLOCATION Summary							
	RESOURCES	Initial Allocation	Adjustment	Final Allocation			
	TOTAL UNRESTRICTED BASE	0000	\$1,881,695.50	\$0.00	\$1,881,695.50		
	TOTAL UNRESTRICTED OTHER	0002-1999	\$1,086,087.24	\$0.00	\$1,086,087.24		
	TOTAL RESTRICTED	2000-9999	\$260,138.34	\$0.00	\$260,138.34		
	TOTAL RESOURCE ALLOCATION		\$3,227,921.08	\$0.00	\$3,227,921.08		
BUDGET CODE	RESOURCE DESCRIPTION	Initial Allocation	Adjustment	Final Allocation	RSRC	PRGM	Grant Status
0000--1110	General Purpose-Gen Ed, K-12	\$1,096,498.70		\$1,096,498.70	0000	1110	
0000--1910	General Purpose-Certif. Subs	\$785,196.80		\$785,196.80	0000	1910	
0004--1110	Central Concen-Gen Ed, K-12	\$1,086,087.24		\$1,086,087.24	0004	1110	
9040--1340	LEA Medi-Cal Behv.health Sci	\$205,168.82		\$205,168.82	9040	1340	
9225--1529	Kaiser/ebcf H&w-CCSPP Cohort 2	\$54,969.52		\$54,969.52	9225	1529	

Data Entry:

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Agency	Account	Line Item	Description	Amount	Unit	Start Date	End Date	Account Name	Account Type	Account Status	Account Location	Account Sub-Location	Account Sub-Sub-Location	Account Sub-Sub-Sub-Location	Account Sub-Sub-Sub-Sub-Location	Account Sub-Sub-Sub-Sub-Sub-Location	Account Sub-Sub-Sub-Sub-Sub-Sub-Location	Account Sub-Sub-Sub-Sub-Sub-Sub-Sub-Location
948	Central	Research Assessment & Data																
948	0000	0000	0000	0000	0000	0000	0000	0000	0000	0000	0000	0000	0000	0000	0000	0000	0000	0000
948	0000	0000	0000	0000	0000	0000	0000	0000	0000	0000	0000	0000	0000	0000	0000	0000	0000	0000
948	0000	0000	0000	0000	0000	0000	0000	0000	0000	0000	0000	0000	0000	0000	0000	0000	0000	0000
948	0000	0000	0000	0000	0000	0000	0000	0000	0000	0000	0000	0000	0000	0000	0000	0000	0000	0000
948	0000	0000	0000	0000	0000	0000	0000	0000	0000	0000	0000	0000	0000	0000	0000	0000	0000	0000
948	0000	0000	0000	0000	0000	0000	0000	0000	0000	0000	0000	0000	0000	0000	0000	0000	0000	0000
948	0000	0000	0000	0000	0000	0000	0000	0000	0000	0000	0000	0000	0000	0000	0000	0000	0000	0000
948	0000	0000	0000	0000	0000	0000	0000	0000	0000	0000	0000	0000	0000	0000	0000	0000	0000	0000
948	0000	0000	0000	0000	0000	0000	0000	0000	0000	0000	0000	0000	0000	0000	0000	0000	0000	0000

BudgetCheck:

K - BALANCE RESOURCE ALLOCATION		Site's DATA ENTRY
\$ FROM DATA ENTRY UNRESTRICTED AND RESTRICTED		
Budget Code	SUM of Next Year Final Cost	1- Pager Final Allocation
0000-1110	\$0.00	\$1,096,498.70
0000-1910	\$0.00	\$785,196.80
0004-1110	\$0.00	\$1,086,087.24
9040-1340	\$0.00	\$205,168.82
9225-1529	\$0.00	\$54,969.52



Budget Allocation Tool Support
Contact: Contact Accountants [as assigned](#)

Important Note:

SECTION FOUR: AVERAGE & OTHER COSTS



Key Resource Section:
→ [Average Cost Spreadsheet](#)

Last Updated on 10/1/24
by Sailaja Suresh



Average Cost Spreadsheet

The average cost chart projects average 2025-26 costs for vacant positions:

Average Cost Chart as of 10/18/24

Academic Mentor

These are not salaried positions; they are hourly. Payment is through timesheets

Per Hour Rate	Benefits - Projected Employer Contributions
\$16.22 per hour	38.74%

Example of How to Calculate:

$\$16.22 \times \text{projected work hours per year} \times 1.3874 = \text{Annual Projected Budget}$

$\$16.22 \times 600 \times 1.3874 = \mathbf{\$13,502.18}$

Cost per hour with projected employer contributions is approximately \$22.50/hour = \$16.22 hourly rate multiply by 1.3874 Benefits

Extended Duty for Teachers Beginning August 12, 2024

Per Hour Rate	Benefits - Projected Employer Contributions
\$45 per hour (for foundational PD) \$47.50 for all other teacher extended contracts	24.24%

Example of How to Calculate:

$\$45 \times \text{projected work hours per year} \times 1.2424 = \text{Annual Projected Budget}$

$\$45 \times 10 \times 1.2424 = \mathbf{\$559.08}$

Cost per hour with projected employer contributions is approximately \$55.91/hour = \$45 hourly rate multiply by 1.2424 Benefits



SECTION FIVE: DEFINITIONS



Key Resource Section:

→ Title I funds for schoolwide programs see [CDE Guidelines](#)

Budget Language

Term	Definition	Notes
Local Control Funding Formula (LCFF) Discretionary Funding	District formula used to determine discretionary allocations to school sites.	This is Resource 0000, Program 1106.
Local Control Funding Formula (LCFF) Supplemental Dollars	Every district receives a per-student grant equal to 20% of the base grant for every student in need (English Learners, Foster Youth, & Low Income).	This is Resource 0002 and Resource 0005. Specific guidelines provided in this handbook, Section 8, about how school LCFF Supplemental allocations can be used.
Local Control Funding Formula (LCFF) Concentration Dollars	Every district with more than 55% enrollment of students in need will receive a per-student grant equal to 65% of the base grant for every student in need above the 55% enrollment level (English Learners, Foster Youth, Low Income).	This is Resource 0004.
Supplement not Supplant (Titles I and IV, CSI, G1)	Federal funds must supplement—add to, enhance, expand, increase, extend—the programs and services offered with state and local funds. Federal funds are not permitted to be used to supplant—take the place of, replace—the state and local funds used to offer those programs and services This rule no longer exists for school sites for Title I, but is still in place for Title IV CS and Measure G1.	For more information regarding use of Title I funds for schoolwide programs see CDE Guidelines or contact your SRP network Specialist for guidance.
School Plan for Student Achievement (SPSA)	The School Plan for Student Achievement (SPSA), or the School Plan, lays out a set of practices, including funding, that the school will implement in the coming academic year to ensure that all students are successful. Every school must complete an SPSA annually.	Sometimes referred to as the School Plan.



Talent Language

Term	Definition
VT1: Voluntary Transfer 1	Teachers who relinquish rights to their current position to seek another
VT2: Voluntary Transfer 2	Teachers who retain rights to their current position while seeking another. VT2s may ONLY participate in Phase 1 Open Hiring
PC: Personnel Committee	
TPT: Talent Pool Teacher	Teacher returning from leave or consolidated
ISR: Instructional Support Role	<ul style="list-style-type: none"> Talent Pool Teachers who do not find a suitable match through the Advisory Matching Process will be placed at school sites to provide a variety of support. A limited number of ISRs will be funded through the District.



Definitions Support
Contact: Talent and/or Fiscal Partners

SECTION SIX: FAQ & SUPPORT - WHO CAN HELP WITH THIS PROCESS

List of Accountants

Frequently Asked Questions (FAQ) about the One-Pagers

Questions	Answers
I do not make that much for my salary. Why is the total cost off?	Salary projections include anticipated compensation increases (pending Board approval) and projected benefits increases. If an employee is going up a step next year, that is also factored in. (So yes, for some leaders this may be a marked increase.) (Response by Diana Sherman)



<p>Are there restrictions on which positions can be funded out of which funding sources?</p>	<p>Please see the Allowable Uses matrix provided by Strategic Resource Planning, and reach out if you have additional questions on targeted or restricted resources. (Response by Rakia Esver)</p>
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SECTION SEVEN: POSITION REVIEW SESSION INFORMATION

Directions for the Budget Session

1. These sessions are only required for departments that are changing FTE, meaning reductions or increases in FTE, additions of new positions, eliminations of existing positions, or changing of funding sources. These changes should already be pre-approved by the SLT chief before the position review session begins.
2. You will be invited to the Zoom sessions by XXXX. Time slots listed below.

[Zoom Link](#)

3. Please be sure you have reviewed the budget session/review [check-off list](#) prior to your session.
4. The following staff will be present for each review session:

Employee Support Specialist from Talent

Network Superintendent and/or Partner

Strategic Resource Planning Specialist

Accountant



Schedule for Central Budget Review Sessions

Budget Partner	11/25/24	12/3	12/4	12/5	12/9	12/10	12/11
	Cristina Rina Alva Azeb	Azeb Christine Santiago Rina	Azeb Cristina Thea Tien Thea	Cristina Santiago Rina	Monday Santi Alva Tien Azeb	Tuesday Alva Tien Cristina	Wednesday Hold for makeup/ additional sessions
8:30 - 10:00	989 Custodial Services Preston Roland Deon Sonya Rina	962 Network 2 Rina Sabrina Chynah	964 High School Network Sondra Vanessa S Chynah Thea	968 Health Services (nurses) Sondra Jenn Blake Chynah Santiago	923 Network 4 Cristina Leroy Chynah	944 Talent Tara Tien	922 (hold) Comm. Schools & Student Services Sondra Andrea B Chynah Alva
10:05 -11:35	988 Buildings & Grounds Preston Marc W Sonya Alva	923 Network 4 Cristina Leroy Chynah (rescheduled) 907 Student Assignment Killian Azeb Chynah	928 Opsr Counseling Sondra Vinh Rebecca Lacocque Chynah Cristina	986 Technology Services Preston Susan B Sonya Rina	975 Special Education 976 SELPA Sondra Jenn Blake Santiago	942, 940, Board Office/ Labor Jenine Edgar Gia Cristina Chynah Site 901 & 958 11:15 Comms /Chief of Staff	950 SRP 10:30-11:30 Lisa S. Sonya Azeb

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11:40 -1:10	<p>941 Office of Superintendent 11:40-11:55 Cristina Robin Chynah</p> <p>907 Student Assignment 12:10-1:10 Killian Azeb Chynah (rescheduled for 12/3)</p>	<p>954 Eng Lang Lrnrr/ multilingual Ach Azeb</p>	<p>987 Risk Rebecca Littlejohn Sonya LGD Tien T</p>	<p>929 Office Of Equity Sondra Raquel Jimenez Chynah Cristina</p>	<p>909 Academic Innovation Sondra Chynah Azeb</p>	<p>913 Chief Of Operations Preston Sailaja Site 901 & 958</p>	<p>12/16 946, 947, 906</p> <p>Legal/Labor 946/947-11:40 Jenine Kelly-K Angie Azeb</p> <p>906-12:40 Jenine Gabriel Tien</p> <p>Chynah</p>
1:10-1:40 Break							
1:40-3:10	<p>918 Facilities Kenya C Michael E Preston Sonya Cristina (Rescheduled to 12/9)</p>	<p>948 Research Assessment & Data Azeb Sondra Juan Du Chynah</p>	<p>912 Linked Learning Sondra Vanessa S Rebecca Lacocque Azeb Chynah</p>	<p>903 Office Of Chief Academic Officer Sondra Rina Chynah</p>	<p>910 Early Childhood Sondra Jessica C Danielle Newton Tien</p>	<p>991 Food Service Preston Roland Alva</p>	
3:15 - 4:45	<p>963 Network 3 3:15-4:00 Rina Monica Chynah</p> <p>956 Continuous School Improve 4:05-4:45 Alva Chynah</p>	<p>965 Middle School Santiago Cliff Chynah</p>	<p>Site 400 Adult Ed Christine Kim Jones Sonya</p>	<p>Site 937 Summer Programs 3:15-3:45 Cristina Andrea Chynah</p> <p>Site 933 3:45-4:15</p> <p>Site 922 4:20-4:45 Alva</p>	<p>918 Facilities Kenya C Michael E Preston Sonya Cristina</p>		

CENTRAL OFFICE BUDGET DEVELOPMENT HANDBOOK



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

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THE 2025-26 CENTRAL PLANNING HANDBOOK TEAM

Ty Sasaki, Executive Assistant
Ryan Nguyen, Controller
Lisa Spielman, Director of Strategic Resource Planning