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Board Cover Memorandum

To Board of Education

From Shanthi Gonzales, Board President
Clifford Thompson, Board Member

Meeting Date September 8, 2021

Subject Board Bylaw 9322.1 - Fiscal Impact Analysis

Ask of the Board Approval by the Board of Education of proposed new Board Bylaw 9322.1 - Fiscal Impact Analysis

Background The Board of Education is responsible for the fiscal health of the District. When the Superintendent or Board members introduce proposals that have fiscal impacts beyond what is in the District’s approved budget, it is important that those fiscal impacts be determined before District staff or the Board act on those proposals.

Discussion The proposed new Board Bylaw 9322.1 - Fiscal Impact Analysis would require that - before the Board President may agendize a vote on a new Board Policy, amendment to an existing Board Policy, a resolution, or any other proposal - the Superintendent first provide a fiscal impact analysis that includes (at a minimum) all of the following:

- A description of the salaries, goods, and/or services
- The source(s) of funding that have been identified to pay for the salaries, goods and/or services
- The amount of funding that would need to be allocated, both one time and ongoing
- Whether other programs, positions, or services would affected in order to (re)allocate the necessary funds to the proposal under consideration

The Bylaw would also require the Superintendent – when presenting the District’s proposed annual or interim budget – to include a summary of any changes from the prior budget greater than \$100,000 and whether such a change would require the (re)allocation for funds previously used for other purposes.

By its terms, the Bylaw would not apply to Board items or budgetary changes that affect less than \$100,000 in expenditures.

Fiscal Impact No direct fiscal impact, although it was require additional staff time to ensure that fiscal impact analyses are done for each Board item as required by the Bylaw.

Attachment(s) ● Proposed Board Bylaw 9322.1 - Fiscal Impact Analysis

OAKLAND UNIFIED SCHOOL DISTRICT

Board Bylaw 9322.1

Fiscal Impact Analysis

It is the responsibility of the Board of Education to ensure and oversee the fiscal health of the District.

The Board approves the District's budget each June for the upcoming fiscal year. The Board, and particularly the Budget and Finance Committee, receives regular reports on the budget and the District's finances.

When the Superintendent or Board members introduce proposals that have fiscal impacts beyond what is in the District's latest approved budget, it is important that those fiscal impacts be known before District staff or the Board act on those proposals.

Before the Board President may agendize a vote on a new Board Policy, amendment to an existing Board Policy, a resolution, or any other proposal, the Superintendent must first provide a fiscal impact analysis that includes (at a minimum) all of the following:

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This requirement shall not apply if the proposed increase in total expenditures (compared with the District's most recently adopted Budget) are less than \$100,000.

The Superintendent shall not unduly delay the provision of the required fiscal impact analysis, with the goal of providing a fiscal impact analysis at the next regular board meeting whenever possible.

Additionally, the Superintendent – when presenting the District's proposed annual or interim budget – shall include a summary of any changes from the prior budget that are greater than \$100,000 and whether such a change would require the (re)allocation of funds previously used for other purposes.

This Bylaw shall be effective upon adoption by the Board. The Superintendent or her designee shall update the Board within 60 days of adoption regarding how staff will implement the Bylaw.

The Board may forgo the requirements of this Bylaw for a particular item by unanimous vote of all members present.

9/8/21 Language Amended during discussion at the September 9th Board Meeting.

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