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# Board Cover Memorandum

**To** Board of Education

**From** Shanthi Gonzales, Board President  
Clifford Thompson, Board Member

**Meeting Date** August 25, 2021

**Subject** Board Bylaw 9322.1 - Fiscal Impact Analysis

**Ask of the Board** Introduction of proposed new Board Bylaw 9322.1 - Fiscal Impact Analysis as new legislative matter

**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 for changes in expenditures of less than \$100,000.

**Fiscal Impact** N/A

**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:

- 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 be affected in order to (re)allocate the necessary funds to the proposal under consideration

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.

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 for 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.

9/8/21