

Oakland Unified School District

Board of Education
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Meeting Minutes Long - Final

Wednesday, October 4, 2017

6:00 PM

**KDOL TV Studio, B-237, Met West High School Entrance, 314 East 10th Street,
Oakland, CA 94606-2291**

Budget and Finance Committee

*Aimee Eng, Chair
Shanthi Gonzales
Roseann Torres*

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អ្នកណាដែលត្រូវការសេវាបកប្រែភាសាដោយផ្ទាល់មាត់ ឬជាលាយលក្ខណ៍អក្សរ ឬត្រូវការការជួយសម្រេចសម្រួលយ៉ាងសមរម្យមួយ ដើម្បីចូលរួមក្នុងកិច្ចប្រជុំសាធារណៈ ត្រូវផ្តល់ដំណឹងទៅកាន់ទីការិយាល័យនៃក្រុមប្រឹក្សាអប់រំ ឱ្យបានចិតសឹចពី (72) ម៉ោងមុនកិច្ចប្រជុំ តាមរយៈទូរស័ព្ទលេខ [\(510\) 879-8199](tel:(510)879-8199) ឬតាមរយៈអ៊ីមែល boe@ousd.org ឬទូរស័ព្ទ eTTY/TDD លេខ [\(510\) 879-2300](tel:(510)879-2300) ឬទូរសារលេខ [\(510\) 879-2299](tel:(510)879-2299)។

الامتثال لفانون الأمريكيين ذوي الإعاقات (ADA) وتوفير الخدمات اللغوية

من يحتاج إلى خدمات الترجمة المكتوبة أو خدمات الترجمة الفورية أو الترتيبات التيسيرية المعقولة لكي يساهم في الاجتماعات فالمرجو منه إبلاغ مكتب إدارة التعليم إثنين وسبعين (72) ساعة قبل الاجتماع بوسيلة من الوسائل التالية:

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A. Call to Order

Chairperson Aimee Eng called the meeting to order at 6:10 P.M.

B. Roll Call

Present 2 - Shanthi Gonzales
Aimee Eng
Absent 1 - Roseann Torres

C. Speaker Request Cards/Modification(s) To Agenda

Chair Eng made a modification to the Agenda by taking Unfinished Business, Legislative file ID 17-1112 as the last item on the Agenda.

D. Adoption of Committee Minutes



D.-1

[17-2103](#)

Minutes - Budget and Finance Committee - Regular Meeting - September 18, 2017

Ratification by the Budget and Finance Committee of its Regular Meeting Minutes of September 18, 2017 prepared by Staff shortly after said Meeting.

Attachments: [17-2103 Minutes - Budget and Finance Committee - Regular Meeting - September 18, 2017](#)

A motion was made by Gonzales, seconded by Eng, that this Minutes, Committee be Adopted . The motion carried by the following vote.

Aye: 2 - Shanthi Gonzales
Aimee Eng

Absent: 1 - Roseann Torres

Non-voting: 0

Enactment No: 17-1428

E. Adoption of the Committee General Consent Report

F. Unfinished Business



F.-1

[17-1112](#)

Budget Development Calendar - Fiscal Year 2018-2019

Discussion, with Chief Financial Officer or designee, and possible adoption by Budget and Finance Committee of District's Budget Development Calendar, and Plans, Processes, Engagements, Benchmarks and Priorities, (recommendation(s) to Board of Education) for Fiscal Year 2018-2019.

Attachments: [17-1112 Budget Development Calendar \(Revised\) - Fiscal Year 2018-2019](#)

Tory Christmas, Fiscal Transparency, made a presentation and discussed with Budget and Finance Committee regarding:

2018-2019 Budget Development and Prioritization

- *Budget Development is repeating cycle which includes reviewing priorities: Reflect, Plan and Implement*
- *What is Budget Prioritization?*

Budget Prioritization is the process through which OUSD reflects its priorities through allocating available resources to: Both school sites and departments through staffing allocations and money for both non-discretionary and discretionary use; New programs or initiatives; and Reserves to cover both known and unknown contingencies

Key areas to improve Budget Development process & Prioritization

- *Strategy & Alignment - Better clarity of alignment between budget development & overall District Strategy*
 - *Communications - Clearer expectations of entire process, including opportunities to give input and receive information*
 - *Timeline - Clear timeline with distinct buckets of work*
 - *Accountability - Prevent reality or perception of staff going around formal process*
 - *Process/Tools - Develop reusable templates with key data needed*
 - *Next steps - Budget Development Design Team to finalize structure and process of prioritization (Next meeting – 10/10)*
- Budget Transparency Weekly Updates begin (week of 10/9)*
Budget Development Progress Tracker internally shared for cross-department transparency (Week of 10/16)

Public Speaker(s):

*Marc Tafolla
 Kim Davis
 Angelica Jogco*

Discussed

G. New Business

 G.-1 [17-2097](#)

Budget and Finance Committee - Status Report - Superintendent's Development of Implementation Plan - FCMAT Report of August 15, 2017

Presentation to the Budget and Finance Committee by Chief Financial Officer or designee of Status Report on the development of Superintendent's Implementation Plan and proposed budget to address the key findings and recommendations of the FCMAT Fiscal Health Risk Analysis Report - August 15, 2017, for consideration by the Committee on October 16, 2017 and probable adoption by the Board of Education on October 25, 2017.

Attachments: [17-2097 Budget and Finance Committee - Status Report - Superintendent's Development of Implementation Plan - FCMAT Report of August 15, 2017](#)

Gloria Gabblin, Interim Financial Officer, gave an update to the Budget and

Finance Committee on the implementation plan from the Financial Crisis Management Assistance Team (FCMAT) Report of August 15, 2017 and shared what is put into practices:

- Policy and Practice Changes:

-Initial Spending Restraints – As need basis

-Limiting Out-of-State travel – Rare exception where it would need to be approve by the Superintendent

-Limited spending of supplies

-Implementing hiring freeze

- Contracts – All administrators should work to limit or cancel spending on service contracts which must be in line with board policy – No work should start before the approval by the Board of Education

- Tighter Purchasing Procedures – All requisitions for reimbursements and conference and professional development and mileage is now required purchase order – Needs to be preapproved at the site

- Budgeting for planned expenses – Support of financial analysts, Central Department Leads and School Administrators must review, analyze, project costs and identify budget sources to complete budget transfers for the following expenditure types by October 30th

- Oversight and Accountability – Effort to review spending and prevent overage will be ongoing

Public Speaker(s):

Kim Davis

Nima Tahai

Jo Bates

Marc Taffolla

Discussed

Roll Call (Secretary's Observation)

Member Torres present at 6:15 P.M.

Present 3 - Roseann Torres
Shanthy Gonzales
Aimee Eng



G.-2

[17-2098](#)

Budget and Finance Committee - Status Report - Board Policy 3312 Implementation

Presentation to the Budget and Finance Committee by Chief Financial Officer or designee and/or General Counsel or designee of a Status Report on Implementation or Adherence to Board Policy 3312 - **Contracts and Delegated Authority**, including but not limited to key challenges in adhering to Policy in Fiscal Year 2016-2017 and protocols and processes being implemented in Fiscal Year 2017-2018 for adherence to Policy and mitigation of prior year challenges, including development of or revision of Administrative

Regulations thereof.

Attachments: [17-2098 Board Policy 3312 - Contracts and Delegated Authority](#)
[17-2098 Budget and Finance Committee - Status Report - Board Policy 3312 Implementation](#)

Marion McWilliams, General Counsel made the presentation and discussed with Budget and Finance Committee regarding:

- Status report on implementation or adherence to Board Policy 3312 - contracts and delegated authority including but not limited to key challenges in adhering to Policy in Fiscal Year 2016-2017
- Protocols and processes being implemented in Fiscal Year 2017-2018 for adherence to Policy and mitigation of prior year challenge, including development of or revision of Administrative Regulations
- Timeliness analysis of contracts over \$87,800 in 2017
- The contracts that below \$88,300 is required to come to Board within 60 days
- The 358 contracts that came in Spring of 2017, 41 of the contracts were over the \$87,800 and about 46% of it 19 of the contract came to the Board late – The start date on the contract preceded the Board’s action date
- If there were any patterns among the late contracts submission by departments or particular sites
- Met with various departments who had submitted late, to essentially do a debrief in terms of what happened
- Legal office review all paper contracts and legal department has a small staff
- Survey of top reasons for untimeliness
- Will come back this 2017-2018 School Year with Administrative Regulations by December

Pubic Speaker(s):

Tim Brown

Kim Davis

Discussed



G.-3

[17-2099](#)

Budget and Finance Committee - Actions - Revised Budget - 2017-2018

Presentation to the Budget and Finance Committee by Chief Financial Officer or designee of Status Report on probable Revision of District’ FY 2017-2018 Adopted Budget, based on, among other issues but not limited to, the 2016-2017 Closing of the Books, the 20 Day Pupil Enrollment Count for 2017-2018, other current fiscal year budget challenges, outstanding audit findings, unfunded projects list, program encroachments; building increased reserve for economic uncertainty; rebuilding Fund 67 - Self Insurance; and discussion, and possible development of recommendations regarding foregoing from Committee to Board.

Attachments: [17-2099 Budget and Finance Committee - Guiding Principles Regarding Budget Development and Prioritization](#)
[17-2099 Budget and Finance Committee - Historical Data](#)
[Restricted Funds Dependency on Unrestricted Fund](#)
[17-2099 Budget and Finance Committee - Solvency Objectives and Saving Strategies](#)
[17-2099 Budget and Finance Committee - 2017-2018 Budget Revision 1](#)

Gloria Gamblin, Interim Chief Financial Officer, made the presentation and discussed with Budget and Finance Committee regarding:

- *Status Report on probably revision of District' Fiscal Year 2017-2018 Adopted Budget*
- *Closing of the Books*
- *20 Day Pupil Enrollment Count for 2017-2018 School Year*
- *Current fiscal year budget challenges*
- *Audit findings – No substantial finding, however there will be the financial compliance part of the process, which more dollars are involved*
- *Unfunded projects list – Have some legal obligations that are not budgeted*
- *Building increased reserved for economic uncertainty*
- *Rebuilding Fund 67*
- *Self-Insurance*

Budget and Finance Committee developed Guiding Principles regarding Budget Development and Prioritization forgoing to the Board as follows:

- *Student First: Understanding the impact of decision on students*
- *Data-driven decisions aligned to Theory of Action, Strategic Plan and LCAP*
- *Reviewing student-level data and incorporating feedback from the previous year budget development process and assessing effectiveness to inform decisions*
- *Engaging key stakeholders and incorporating their feedback into the budget process to the extent feasible given mandatory timelines*
- *In line with the district's Theory of Action, resources and dollars at the school sites should be protected*
- *Adhering to best fiscal practices in order to position OUSD for improved short and long-term fiscal health*
- *Understanding short and long-term impact of key fiscal, programmatic and operational decisions*
- *Identifying and understanding the level of risk embedding in key fiscal decisions*
- *Equity: Budget adjustments should be made in a way that avoids disproportionately impacting the District's most vulnerable students e.g. specific schools or student populations being impacted by a combination of budget adjustments*
- *Transparent Communications: Ensuring the Board and community have timely access to clear, accessible, comprehensive information, including understanding the full range of options being considered and what choices are being made and by what timeline and according to what criteria*

Public Speaker(s):

- Tim Brown
- Marc Tafolla
- Nima Tahai
- Angelica Jogco
- Kim Davis

A motion was made by Gonzales, seconded by Torres, that this Guiding Principals for the Revised Budget be Recommended Favorably. The motion carried by the following vote.

Aye: 3 - Roseann Torres
Shanthi Gonzales
Aimee Eng

Non-voting: 0

Enactment No: 17-1429

H. Public Comments on All Non-Agenda Items Within the Subject Matter Jurisdiction of the Committee

H.-1 [17-2102](#) Public Comments on All Non-Agenda Items Within the Subject Matter Jurisdiction of the Budget and Finance Committee - October 4, 2017

Public Comments on All Non-Agenda Items Within the Subject Matter Jurisdiction of the Budget and Finance Committee - October 4, 2017.

No Comment

I. Introduction of New Legislative Matter



[17-2208](#)

Budget and Finance Committee - Details Requested - Post-Mortem Report - 2016-2017 Budget Crisis

Adoption by the Budget and Finance Committee of Resolution No. 1718-0082 to specifying details requested in the Post-Mortem Report on the 2016-2017 Budget Crisis.

Attachments: [17-2208 Budget and Finance Committee - Details Requested - Post-Mortem Report - 2016-2017 Budget Crisis](#)



[17-2209](#)

Budget and Finance Committee - Rebuilding the Reserve - Economic Uncertainty - 3% - Self-Insurance Fund

Adoption by the Budget and Finance Committee Resolution No. 1718-0083 specifying the expectations for rebuilding the Reserved for Economic Uncertainty to 3% to Self-Insurance Fund to 2015-2016 Closing of the Books level.

Attachments: [17-2209 Budget and Finance Committee - Rebuilding the Reserve - Economic Uncertainty - 3% - Self-Insurance Fund](#)

J. Adjournment

Prepared By: _____

Approved By: _____