Board Office Use: **Legislative File Info.**	
File ID Number	**24-2598C**
Introduction Date	**12/2/2024**
Enactment Number	
Enactment Date	

OAKLAND UNIFIED SCHOOL DISTRICT

Community Schools, Thriving Students

Board Cover Memorandum

To	Board of Education
From	Kyla Johnson Trammell, Superintendent Lisa Grant-Dawson, Chief Business Officer Ryan Nguyen, Interim Chief Financial Officer
Board Meeting Date	December 2, 2024
Subject	Review and Accept the Budget Balancing Solutions Options for the 2025-26 Budget to address the District's $95M Deficit
Ask of the Board	It is recommended that the Board review for Second Read 2025-26 Budget Balancing Solutions as presented in preparation for action to accept staff's recommendation to accept the scenarios and solutions on December 11, 2024.
Background	On September 16, 2024, the District received a letter from the Alameda County Office of Education (ACOE) providing the results of the review of the District's 2024-25 Adopted Budget and a Conditional Approval of the budget pending further actions to support the approval of the budget by November 8, 2024 by the ACOE. The letter, which was presented and discussed by the Board at its regularly scheduled board meeting on September 25, 2024 by the County Superintendent Alysse Castro, who also discussed the letter and its contents to the District's labor partners on September 19, 2024. The letter was also discussed with the Budget and Finance Committee on October 3, 2024 and presented to the Board for acceptance via Board Agenda Item 24-2377A, Resolution 2425-0128. The District met with the County on numerous occasions in the prior years to establish a rhythm and cycle for Budget Balancing Solutions, in light of the historical years of deficit and one time spending. The dates presented were strategized and affirmed in joint effort by ACOE and the District staff, prior to the letter being finalized and submitted, which is another example of progressive governance, effective communication, and support of the District Fiscal Sustainability Plan. The letter included the following Actions needed to address Conditional Approval (EC 42127). The items in bold were completed timely. This agenda item is focused on the deliverable for October 31, 2024.

1. ***By September 30, 2024, OUSD Staff will provide the OUSD Board, the Fiscal Trustee, and ACOE with a target amount for budget adjustments for 2025-26 that reflects the updated fund balances as a result of the 2023-24 Unaudited Actuals, covers the existing shortfall, and any new or planned commitments not factored into the Adopted Budget; and***
2. ***By October 8, 2024, OUSD Staff will provide the Fiscal Trustee and ACOE with a cohesive and aligned strategic plan to address the target amount for budget adjustments with a date scheduled for a Board study-session to review and discuss the cohesive scenarios for budget adjustments.***
3. *By October 31, 2024, the OUSD Board will provide staff with direction on which budget adjustment scenario(s) to pursue that address the target amount for budget adjustments, which will return to the Board for further action.*
4. *By November 8, 2024, ACOE will conduct a review of all the items listed above and will make a final determination regarding the Adopted Budget in accordance with statute.*
5. *Ongoing on a bi-weekly basis,*
    a. *OUSD Staff will meet with the Fiscal Trustee and ACOE to provide updates, incorporating any committee work and Board Member report-outs that are reflective of the cohesive and aligned strategic plan; and*
    b. *ACOE will meet with the Fiscal Trustee, OUSD's Superintendent, and the OUSD Leadership team, to review and support OUSD's cohesive alignment between OUSD Leadership, the OUSD Board, and the community.*

Note that the above actions in September, October, and November are critical to resolve the conditional approval, but do not complete the budget balancing process. OUSD Board and Staff must continue to take budget balancing actions as part of the 2025-26 budget development process.

Additional actions that need to be taken, ideally in November and December 2024 (by the current Board that approved the increases in compensation since June 2023), but no later than February 2025 (which will involve new Board members just being seated) include, but are not limited to:

1. *By November 30, 2024, the OUSD Board will take action on a budget balancing scenario to address the target amount for the 2025-26 budget adjustments.*
2. *By December 15, 2024,*
    a. *The OUSD Board will take action, or set of actions, to implement the budget balancing solutions as part of the 2025-26 budget.*
    b. *Approve the 2024-25 First Interim Financial Report factoring in target amount for budget adjustments that will be approved or risk receiving a Negative Certification.*
        i. *A negative certification is assigned when a district will be unable to meet its financial obligations for the remainder of the current year or for the subsequent fiscal year.*

The Board's action on this item supports what we have developed in the last three years of the Board receiving and adopting Budget Balancing solutions, which essentially provide staff direction to proceed with the analytics and implementation plans therein.

Discussion	The District is presenting the 2025-26 Budget Balancing Solutions, which began with the 2024-25 Budget Balancing Solutions and 2025-26 Restructuring Plan adopted on February 28, 2024 via Board Agenda 23-2308D, Resolution 2324-0137. This plan as summarized was designed to prepare for the significant challenge looming the horizon with the impending expiration of one-time state, federal, and private resources after the 2023-24 academic year. The impending conclusion of these funds demanded a strategic foresight and meticulous planning to ensure a seamless transition without compromising the quality of programming, support services and operations provided to our students, educators and District. Achieving quality, through the coherence of increased efficiency, effectiveness, and sustained and predictable investments across our schools and central departments is the "North Star" for every student and employee of the District. The plan included five essential areas of focus: *A.* Restructuring of Schools Aligned to AB1912 Process *B.* Restructuring of Staff Formula to Schools *C.* Restructuring of Continuous School Improvement (CSI) Division *D.* Restructuring of Business/Operations to Centralize Services & Asset Management *E.* Restructuring of School Site Allocations to Centralize Key School Investments and Revising Accompanying Board Policies to Move from Results-Based Budgeting to a More Centralized Approach with Clear Criteria for Earned Autonomies The 2025-26 Budget Balancing Solutions includes the identification of strategies B – E and an accompanying assignment of one of the Three R's: Re-envision, Redesign and Restructure as adopted on June 26, 2024 via Resolution 2324-0212. These solutions seek to directly address the $95M deficit and identified projected and sustainable cost avoidance, savings, and revenue enhancements are listed for the Unrestricted and Restricted General Fund Budget. The District is following a similar review and will make appropriate budget recommendations for ALL of its ancillary funds as rising costs and compensation increases progress, as prioritized and planned. The District has also completed all of the items as agreed to with the County as of November 30th deadline, to include the Board's approval on October 23, 2024 of Resolution 2425-0129 - Review and Accept the 2025-26 Budget Balancing Solutions and Provide Direction to Develop the Budget Balancing Scenarios. Additionally, the District received approval for the 2024-25 Budget by the November 8, 2024 deadline. It should be noted that the letter included the following statements that are the backdrop to the intensity behind the need to develop, present, engage, and approve the 2025-26 Budget Balancing Solutions.

"…therefore, to avoid disrupting the District's progress in implementing the 3R's plan, we can determine the District is in minimum compliance with the approval criteria per Education Code (EC) Sections 42127 and 52070, and both OUSD's LCAP and Adopted Budget have been approved. However, we cannot overemphasize that this determination is based on budget adjustments that - while agendized - have not yet been made and Board actions that - while under discussion - have not yet been taken. We believe this Board and this community are on a path to restructuring, but because redesign decisions have been deferred many times, the path is narrow, and stepping too far off of it is the equivalent of wandering off a fiscal cliff. We are able to arrive at this decision because the district has adequate funds to make it through the current year, with the situation becoming dire as we look to the subsequent two years."

As previously noted, staff has also been working to implement the Board's previously provided direction on the AB 1912 process. The District is addressing item A of the Restructure plan with the AB 1912 Process parallel to the Budget Balancing Solutions process. The AB 1912 process has its own distinct timelines and required procedural steps. The District staff does foresee the outcomes of the AB 1912 process and the restructuring opportunities therein to support solutions to build a sustainable district with a recommended cost savings, a smaller footprint, and higher quality investments at schools.

The current AB 1912 Timeline for the 2024-25 fiscal year is summarized on the following chart:

Updated AB 1912 Timeline and Milestones (con't)

Equity Impact Analysis Metrics & Criteria Development (June - September 2024)	During this period, the development of criteria and agreement on the metrics for the Equity Impact Analysis is carried out.
Approval of Metrics (August 28, 2024) ***Requesting board approval to move to September 25, 2024***	The final set of metrics is recommended, and the process of how feedback is incorporated is described during a regularly scheduled Board meeting.
Scenario Building and Equity Impact Analysis* (October 2024) ***Includes Coinciding Financial Analysis***	Different scenarios are built, considering regional aspects, facilities conditions, travel distances, programmatic considerations, and attendance boundaries.
Staff Report - 1st Read of Recommended School Changes (November 13, 2024)	The first read of the staff report on the recommended school changes is presented.
Staff Report - Adoption of Recommended School Changes (December 11, 2024)	The finalized recommended school changes and accompanying staff report will be brought to the Board for possible action.
Enrollment Window Impacted by Timeline (January 2025)	Enrollment processes will be impacted as a result of the timeline and any decisions made.

The First four items listed have been completed and presented to the Governing Board, which most recently approved on September 25, 2024 via Board Agenda Item 24-2399, Resolution 2324-0020D: Equity Impact Analysis Metrics for Initiation of School Changes Per Education Code 41329.

The Budget Balancing Solutions list provided is a significant and unpopular draft of options that can be impactful operationally and financially. Every option should be considered as the District engages in thoughtful and diligent planning of its recommendations in its strong recommendations to redesign and restructure the District. As shared for the last several years, the District is declining enrollment, our ongoing revenues are declining, our one time resources have expired, new grants received also have a sunset dates as early as June 2026, and several philanthropic awards we have received are declining in allocation amounts and still require annual applications which are not guaranteed.

The current projected Unrestricted Budget Balancing solutions yield $67.6M in ongoing savings/cost avoidance, $39M in one-time adjustments, which yields an $11.6M excess amount to the Target. The one time solutions are being recommended due to the magnitude of the financial and operational modifications the District is preparing for and which it understood would need to happen in light of the commitments made to improve compensation and the increased costs of healthcare, utilities, materials, and supplies which are required to operate the District amidst declining enrollment and attendance.

It should be noted that the complexities of the reductions, adjustments, and implementation of new rules and strategies for impact and accountability are all steps toward re-envisioning and restructuring the District. The addition to the staffing strategies and deployment of central staffing strategies impacting all schools in addition to division and department adjustments that will follow in response to our needs to clear our deficit and to operate differently to ensure our current commitments and compliance requirements are met.

The District continues to implement many strategies that coincide and strategically use Restricted resources with similar prioritization and investment perimeters to support district wide programs and enhance site-based decisions more efficiently. The current projection of the Budget Balancing Solutions for restricted programs is $68.2M, which is due in large part to the heavy investments in Restricted resources.

2025-26 Budget Balancing Solutions Summary, Attachment C

Attachment C Summary - $95M		Ongoing				One Time				
		Unrestricted		Restricted		Unrestricted		Restricted		
		Personnel	Non-Personnel	Personnel	Non-Personnel	Personnel	Non-Personnel	Personnel	Non-Personnel	Grand Total
Re-Envision	School Site	-$40.06	-$1.00	-$46.04	-$2.00	$0.00	$0.00	$0.00	-$12.50	**-$101.60**
	Central Office	-$2.20	-$2.00	-$1.86	-$2.00	$0.00	$0.00	$0.00	$0.00	**-$8.06**
	Other	-$3.70	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	**-$3.70**
Redesign	School Site	-$2.00	$0.00	-$2.80	$0.00	$0.00	$0.00	$0.00	$0.00	**-$4.80**
	Central Office	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	**$0.00**
	Other	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	**$0.00**
Restructure	School Site	-$12.64	$0.00	$0.00	$0.00	-$30.00	$0.00	$0.00	$0.00	**-$42.64**
	Central Office	-$2.00	$0.00	-$0.80	$0.00	-$9.00	$0.00	$0.00	$0.00	**-$11.80**
	Other	-$2.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	**-$2.00**
Total	School Site	-$54.70	-$1.00	-$48.84	-$2.00	-$30.00	$0.00	$0.00	-$12.50	**-$149.04**
	Central Office	$4.20	$2.00	$2.66	$2.00	$9.00	$0.00	$0.00	$0.00	**$19.86**
	Other	-$5.70	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	**-$5.70**
Grand Total		-$64.60	-$3.00	-$51.50	-$4.00	-$39.00	$0.00	$0.00	-$12.50	**-$174.60**

Unrestricted Target	$95.0
Ongoing Reductions	-$67.6
One Time Adjustments	-$39.0
Total Adjustments	-$106.6
Variance -Over/Under	-$11.6

The Budget Balancing solutions are sorted in the order of the Three R's category, and subsequently by the Restructure Recommendation Area, and followed by the amount. There are a few items that are related, yet only one option is modeled. The Vacancy solutions have been narrowed down to one recommendation which essentially recommends the adoption of 60% of the vacancies in 2024-25 and use the 40% of the funds to address its ongoing deficit. The District budgets for positions that are historically or commonly not filled and would at this point prefer to present additional staffing needs as a budget increase IF funds are available. Our resources of today need to be prioritized to retain and support the funding of position we have that are filled today.

	There are also additional solutions listed that do not have a dollar value represented as of the time of this presentation to include the addition of Item 1. The intense planning and detailed thinking and strategy for all strategies require significant analysis and reconciliation. We will return with the analysis for Item 1, but continue to reflect item 14, 15, 19, 20, 22, & 28 are being concurrently analyzed and a decision regarding the viability in implementation in 2025-26 or 2026-27 is forthcoming. Additional analysis, discussions with labor partners, and implementation plans to include where third-party support in analysis and recommendations are being developed will be forthcoming with more framing for many items prior to budget adoption. Item 14 is related to Fixed Assets, which was also identified as an option in the Restructure Plan is in progress and a timeline and future projected will be provided when known. The District will also clarify as proposals are finalized the number of FTE's to coincide with the dollar values as well as the projected year of implementation, as some items will not yield budget modifications for the 2025-26 year. As a final reminder, the next progressive due dates for the Budget Balancing Solutions Process is December 15th. The District will be returning to the Board on December 11, 2024 seeking approval of these solutions. The District will also present the First Interim on December 11, 2024. The Budget Balancing solutions will not be part of the Multi-year Projection for First Interim.
Recommendation	It is recommended that the Board review for Second Read 2025-26 Budget Balancing Solutions as presented in preparation for action to accept staff's recommendation to accept the scenarios and solutions on December 11, 2024.
Attachments(s)	• 2025-26 Budget Balancing Solutions, Attachment C, Draft 3 Summary and Detail • Small Sample of Budget Balancing Solution Analysis Documents • Alameda County 2024-25 Budget and LCAP Approval Letter • 2025-26 Budget Balancing Solutions, Attachment C, Draft 3 • Board Questions and Answers from Staff • 2025-26 Budget Balancing Solutions, Attachment C, Draft 1 Summary and Detail • 2024-25 Budget Balancing Solutions, Attachment B • 2025-26 Budget Balancing Solutions, Attachment C, Draft 3 Summary and Detail Presentation

2025-26 Budget Balancing Solutions, Attachment C, Draft 3 Summary and Detail

2025-26 Budget Balancing Solutions Summary, Attachment C Draft 3

Attachment C Summary - $95M		Ongoing				One Time				
		Unrestricted		Restricted		Unrestricted		Restricted		
		Personnel	Non-Personnel	Personnel	Non-Personnel	Personnel	Non-Personnel	Personnel	Non-Personnel	Grand Total
Re-Envision	School Site	-$40.06	-$1.00	-$46.04	-$2.00	$0.00	$0.00	$0.00	-$12.50	**-$101.60**
	Central Office	-$2.20	-$2.00	-$1.86	-$2.00	$0.00	$0.00	$0.00	$0.00	**-$8.06**
	Other	-$3.70	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	**-$3.70**
Redesign	School Site	-$2.00	$0.00	-$2.80	$0.00	$0.00	$0.00	$0.00	$0.00	**-$4.80**
	Central Office	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	**$0.00**
	Other	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	**$0.00**
Restructure	School Site	-$12.64	$0.00	$0.00	$0.00	-$30.00	$0.00	$0.00	$0.00	**-$42.64**
	Central Office	-$2.00	$0.00	-$0.80	$0.00	-$9.00	$0.00	$0.00	$0.00	**-$11.80**
	Other	-$2.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	**-$2.00**
Total	School Site	-$54.70	-$1.00	-$48.84	-$2.00	-$30.00	$0.00	$0.00	-$12.50	**-$149.04**
	Central Office	-$4.20	-$2.00	-$2.66	-$2.00	-$9.00	$0.00	$0.00	$0.00	**-$19.86**
	Other	-$5.70	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	$0.00	**-$5.70**
Grand Total		**-$64.60**	**-$3.00**	**-$51.50**	**-$4.00**	**-$39.00**	**$0.00**	**$0.00**	**-$12.50**	**-$174.60**

Unrestricted Target	**$95.0**
Ongoing Reductions	**-$67.6**
One Time Adjustments	**-$39.0**
Total Adjustments	**-$106.6**
Variance -Over/Under	**-$11.6**

Oakland Unified School District

Proposed Adjustments for 25-26 Budget Development - Budget Balancing Solutions -
Attachment C

Scope: The purpose of this list of Budget Balancing Solutions is to develop options for the District to Restructure itself to not only reduce its $, but also to The 3 R's Is the framework for how each area of restructuring will be categorized.

				In Millions				
	Unrestricted	Restricted	Restricted	Unrestricted			Restricted	Total
Re-envision - View or visualize (something) in a different way with the aim of improving or transforming it.	-$49.0		-$64.4	$95.0			$0.0	$95.0
Redesign - Design (something) again or in a different way.	-$2.0		-$2.8	-$74.8	-$20.5	-$11.3	-$68.0	-$174.6
Restructure - organize differently.	-$55.6		-$0.8	-$11.6				-$11.6

Meeting Dates: 2 x 2 - October 10 & 15, Board Study Session: October 23, 2024 (Within Regular Board Meeting), November 7th Budget and Finance, December 2, Board Study Session.

Option Number	Budget Balancing Solutions for Board Consideration	Restructure Recommendation Area	Three R's	Action Statement	Rationale	Projected Cost Unrestricted - Base 0000	Projected Cost S or C	Carryover S & C	Projected Cost Restricted	
1	Centralize copier purchases and copier contracts, Fleet Management, Mail Services, & Procurement	D Restructuring Operational Services	Re-Envision	...How we centralize purchases, supplies, and services that would be better priced, managed, and sourced under single contracts.	The District must finds ways to build a balanced and sustainable budget and not spread its resources so thinly it cannot operate properly.	$0.0			$0.0	
2	Elimination of management positions in SLT departments	D Restructuring Operational Services	Re-Envision	...How we do business and how to further reduce staffing in the Central Division without sacrificing compliance and introducing inefficiencies.	Target: 3M across all SLT divisions. SLT leaders may need to reduce FTEs in restricted resources to make room to shift strategic positions to get to reduction target. Review staffing and communicate clear impact to operations.	-$1.0			$0.0	
3	Reduce additional staffing to school sites beyond strategic staffing positions	E Restructuring of School Site Allocations to Centralize Key School Investments and Revising Accompanying Board Policies to Move from Results-Based Budgeting to a More Centralized Approach with Clear Criteria for Earned Autonomies	Re-Envision	...How we provide quality education and safe schools, while reducing additional supplemental school site staffing, yet establishing or maintaining core allocations and reenvisioning efficiencies for high student outcomes and balanced staffing.	The District must find ways to build a balanced and sustainable budget and not spread its resources so thinly it cannot operate properly.	-$1.0				
4	Centralized Material and Supplies	D Restructuring Operational Services	Re-Envision	...How we build a budget for material and supplies and do we collapse budgets by resource to support supply use.	The District must finds ways to build a balanced and sustainable budget and not spread its resources so thinly it cannot operate properly.	-$1.0				

Oakland Unified School District

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	In Millions							
	Unrestricted	Restricted	Restricted	Unrestricted			Restricted	Total
Re-envision - View or visualize (something) in a different way with the aim of improving or transforming it.	-$49.0		-$64.4	$95.0			$0.0	$95.0
Redesign - Design (something) again or in a different way.	-$2.0		-$2.8	-$74.8	-$20.5	-$11.3	-$68.0	-$174.6
Restructure - organize differently.	-$55.6		-$0.8	-$11.6				-$11.6

Meeting Dates: 2 x 2 - October 10 & 15, Board Study Session: October 23, 2024 (Within Regular Board Meeting), November 7th Budget and Finance, December 2, Board Study Session.

Option Number	Budget Balancing Solutions for Board Consideration	Restructure Recommendation Area	Three R's	Action Statement	Rationale	Projected Cost Unrestricted - Base 0000	Projected Cost S or C	Carryover S & C	Projected Cost Restricted	
5	Provide a recommendation for cash reduction to school sites for 25-26 budget	E Restructuring of School Site Allocations to Centralize Key School Investments and Revising Accompanying Board Policies to Move from Results-Based Budgeting to a More Centralized Approach with Clear Criteria for Earned Autonomies	Re-Envision	...How we provide quality education and safe schools, while reducing cash allocations, yet maintaining core and reenvisioning efficiencies and high student outcome.	The District must finds ways to build a balanced and sustainable budget and not spread its resources so thinly it cannot operate properly.	$0.0	-$15.8			
6	Reduce consultant contracts	D Restructuring Operational Services	Re-Envision	...How we reconsider our partnerships through prioritization and evaluating what tasks maybe excessed or perhaps performed in house for Central and Schools sites.	The District must find ways to build a balanced and sustainable budget and not spread its resources so thinly it cannot operate properly.	-$2.0			-$4.0	

Oakland Unified School District

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				In Millions				
	Unrestricted	Restricted	Restricted	Unrestricted			Restricted	Total
Re-envision - View or visualize (something) in a different way with the aim of improving or transforming it.	-$49.0		-$64.4	$95.0			$0.0	$95.0
Redesign - Design (something) again or in a different way.	-$2.0		-$2.8	-$74.8	-$20.5	-$11.3	-$68.0	-$174.6
Restructure - organize differently.	-$55.6		-$0.8	-$11.6				-$11.6

Meeting Dates: 2 x 2 - October 10 & 15, Board Study Session: October 23, 2024 (Within Regular Board Meeting), November 7th Budget and Finance, December 2, Board Study Session.

Option Number	Budget Balancing Solutions for Board Consideration	Restructure Recommendation Area	Three R's	Action Statement	Rationale	Projected Cost Unrestricted - Base 0000	Projected Cost S or C	Carryover S & C	Projected Cost Restricted	
7	Spend down all reserves in parcel taxes for 25-26 and 26-27	E Restructuring of School Site Allocations to Centralize Key School Investments and Revising Accompanying Board Policies to Move from Results-Based Budgeting to a More Centralized Approach with Clear Criteria for Earned Autonomies	Re-Envision	...Annual allocations of our parcel taxes have not always yielded full spending; however, the District can re-envision how it uses carryover within the scope of each measure.	This would be one time use for 2025-26/26-27; would need to include language that positions would be eliminated once carryover is exhausted in these funds. Projected EFB - Measure G1 (MS) - $5.8M Measure H $3M Measure G $4.4M Measure H $7.3M. ~~Rule on Base TSA's - Fund out of Measure G ($2M). S & C may be applicable as well $9.3M.~~ TSA Plan adjsuted to an alternate resource and specific area of focus. Measure G is the primary resource that can support teacher or other academic non managment expenditure offsets. $8M	-$8.0			-$12.5	
8	Eliminate/Significantly Reduce extended contracts	E Restructuring of School Site Allocations to Centralize Key School Investments and Revising Accompanying Board Policies to Move from Results-Based Budgeting to a More Centralized Approach with Clear Criteria for Earned Autonomies	Re-Envision	...How we manage employee time and our resources. We need to evaluate what we are asking employees to do beyond their standard assignment and the priority and impact to quality education.	Need 1-2 year analysis of spend on extended contracts. Develop centralized approval process, moving forward (restructuring component: improve budget monitoring). The District had 4,128 HRA's in 2023-24	-$2.3			-$11.7	

Oakland Unified School District

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Redesign - Design (something) again or in a different way.	-$2.0		-$2.8	-$74.8	-$20.5	-$11.3	-$68.0	-$174.6
Restructure - organize differently.	-$55.6		-$0.8	-$11.6				-$11.6

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Option Number	Budget Balancing Solutions for Board Consideration	Restructure Recommendation Area	Three R's	Action Statement	Rationale	Projected Cost Unrestricted - Base 0000	Projected Cost S or C	Carryover S & C	Projected Cost Restricted	
9	ADA target to increase attendance	D Restructuring Operational Services	Re-Envision	Increase revenue annually with higher average attendance Districtwide.	The District's Enrollment to ADA has not reached 94% and remains at 89% since the pandemic. We are now funded by a three year average, which for the 2024-25 budget is 29,985. If the average daily attendance increased in 2024-25 by 3% (250 increase in ADA by Gradespan) we would earn $3.8M more in revenue. If the trend continued into 2025-26, we would earn $13.8M more in 2025-26. Increase attendance: In 2023-24 Elementary: 46% > 90% and 54% below 90%. Middle School, 44% above 90% and 56% below. High School 75% above 90%, 25% Below. This is an increase in revenue.	-$3.7				
10	Restructure school site allocations through revision of staff formula to eliminate (with a few exceptions) cash allocations to school sites. **Move All AP's to Supplemental , include General Funded AP's $4.7M. Move a portion of FTE for Attendance Specialist to Concentration due to additional non base focus ($4.3M) 25% = $1.1M.**	B Restructuring Staff Formula	Re-Envision	...How we provide quality education and safe schools, while reducing school site staffing, yet maintaining core and reenvisioning efficiencies and high student outcome.	The District must finds ways to build a balanced and sustainable budget and not spread its resources so thinly it cannot operate properly. Cost Illustration Below.	$0.0			-$4.0	

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				In Millions				
	Unrestricted	Restricted	Restricted	Unrestricted			Restricted	Total
Re-envision - View or visualize (something) in a different way with the aim of improving or transforming it.	-$49.0		-$64.4	$95.0			$0.0	$95.0
Redesign - Design (something) again or in a different way.	-$2.0		-$2.8	-$74.8	-$20.5	-$11.3	-$68.0	-$174.6
Restructure - organize differently.	-$55.6		-$0.8	-$11.6				-$11.6

Meeting Dates: 2 x 2 - October 10 & 15, Board Study Session: October 23, 2024 (Within Regular Board Meeting), November 7th Budget and Finance, December 2, Board Study Session.

Option Number	Budget Balancing Solutions for Board Consideration	Restructure Recommendation Area	Three R's	Action Statement	Rationale	Projected Cost Unrestricted - Base 0000	Projected Cost S or C	Carryover S & C	Projected Cost Restricted	
10A	Noon Supervision	E Restructuring of School Site Allocations to Centralize Key School Investments and Revising Accompanying Board Policies to Move from Results-Based Budgeting to a More Centralized Approach with Clear Criteria for Earned Autonomies	Re-Envision		ES needs adequate yard supervision and yard coverage during recesses. Students need to participate in organized play during recesses;	-$1.1	$0.7			
10B	Assistant Principals	E Restructuring of School Site Allocations to Centralize Key School Investments and Revising Accompanying Board Policies to Move from Results-Based Budgeting to a More Centralized Approach with Clear Criteria for Earned Autonomies	Re-Envision		AP's are constantly changing, yet necessary Admin allocations for safety and infrastructure at schools. Goal is to create a more consistent allocation and funding methodlogy for AP's.	-$4.2	$7.1	$1.0		
10C	Attendance Specialist	E Restructuring of School Site Allocations to Centralize Key School Investments and Revising Accompanying Board Policies to Move from Results-Based Budgeting to a More Centralized Approach with Clear Criteria for Earned Autonomies	Re-Envision		Allocate an Attendance Specialist at schools with high rates of absences, chronic absenteeism and high rates of unverified absences. Most schools purchase the difference in FTE using allocated site funds. At the secondary level, case management is necessary to return students to schools.	-$0.7	$0.9			

Oakland Unified School District

Proposed Adjustments for 25-26 Budget Development - Budget Balancing Solutions - Attachment C

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11	Eliminate any TSAs that may be funded by on-going dollars	E Restructuring of School Site Allocations to Centralize Key School Investments and Revising Accompanying Board Policies to Move from Results-Based Budgeting to a More Centralized Approach with Clear Criteria for Earned Autonomies	Re-Envision	Evaluate and prioritize the use of teachers on special assignment and the deployment of the staffing throughout the District.	Eliminate TSA strategy excluding contractually required/MOU driven perimeters. ~~Consider All Base TSAs being funded by Measure G, with a new allocation strategy following the following use perimeters: Provide programs, including arts and music, that enhance student achievement.~~ TSA's for Beginning Teacher, Black Thriving (OEA MOU through 2025-26 Funded by 1x Resources) Remain.	-$1.4	-$4.4		-$24.0	
11A	Add Literacy TSA's	E Restructuring of School Site Alloca...	Re-Envision		Literacy TSAs are responsible for supporting literacy instruction and outcomes across the school which includes supporting teachers to implement literacy strategies through PLCs, conduct observations and provide feedback, and managing the assessment and data systems for progress monitoring to drive instruction.				$10.4	

Oakland Unified School District

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12	~~Elimination of 80% of All Vacancies x Job Class or create Minimum Vacancy Pool x Job Class Centralized Strategy~~ The District will allocate a proportion of 60% of its vacancies into the 2025-26 Budget. Currently, the Unrestricted plus vacancies from resources the District contributes to is $32M. The District will budget for 60% ($20M) of these/related vacacincies and utilize the remaining amount to offset its deficit and continue operations.	B Restructuring Staff Formula	Re-Envision	...How we consider another option of managing budgeted, yet unfilled positions as we budget and maintain our budget, with key consideration to positions we are constantly unable to fill.		-$12.0			-$18.6	
14	Target to increase staff attendance		Re-Envision	...How we set expectations for attendance amidst the District's additional mental and physical support for the employees it values.						
15	Fixed Asset Revenue Strategy	D Restructuring Operational Services	Re-Envision	...How we strategically use our fixed assets to address one time financial revenue that can support the District as it implements long term decisions.	New RFP issued and vendor selected to review our fixed assets and support the update our Facility Plan. Fixed Asset Review of Vacant Properties by DCI and Brookwood Partners to provide options for the board on reuse, development and potential sale of district property.					
16	Eliminate Co Principals	B Restructuring Staff Formula	Redesign	...How we develop staffing equity for each school.	The District needs to assign 1 Principal to every site and add additional Admin Support through AP's as needed. Currently 1 Site - Life Academy & Joaquin Miller	-$0.4				

Oakland Unified School District

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17	12M CSMs and Case Managers become 11M or 10M	B Restructuring Staff Formula	Redesign	...Consider if we need staff present year round.	Evaluate rationale for staff to be year round versus following the school year and prioritize the decision on program need and not availability of funding.	-$0.6			-$1.3	
18	Identify 11 and 12 mo positions that can be converted into 10 month positions	B Restructuring Staff Formula	Redesign	...Consider if we need staff present year round.	Need list of positions and recommendation for changes	-$1.0			-$1.5	
19	Revise Budget Handbook guideline to decrease FTE and other allocations	D Restructuring Operational Services	Redesign	...Review our methodology for allocating funds and staffing and how they are aligned to contractual agreements, policies, or developed preferences and requests versus a quality schools model for allocations.	Make changes to criteria					
20	Outsourcing annual related positions to NPA/Consultants	D Restructuring Operational Services	Redesign	....A review of how we are using NPA and the impact of the rising costs versus the development of existing or new positions to do the same work. This work is being done with multiple programs.	- Land on work to be accomplished in 25-26; undetermined if immediate savings can be realized for 25-26					

Oakland Unified School District

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21	The Special Education Contribution comes from the base and needs to be shared by supplemental resources as the base cannot support all of the investments planned for SPED. The Contribution has grown by $103M in 14 years. The Base General Fund has grown by $151M in 14 years. The District must be able to balance the cost increases with supplemental funds. The contribution to ongoing major maintenance has grown by $13M, and it should be noted is calculated based on 3% of total expenditures.	B Restructuring Staff Formula	Redesign	We have noted and identified additional services to our Special Education program, to include supporting more students with layered needs. The Base General Fund needs support in managing the growing costs in addition to restructuring work.	Our Investment in special education has supplemental components that are not funded with supplemental funding and the Base is carrying the entire investment. We need to invest in additional support to help us balance program and cost containment. Need to contain costs for 25-26. Identify and set up contract for external evaluator to provide recommendations to deepen quality and increase efficiencies.	$0.0				
22	Re-Align Salaries for Large/Small Principals	B Restructuring Staff Formula	Restructure	...How we correct salaries to ensure equity in our salary allocations based on our school site size ratios developed to ensure we value positions properly Districtwide.	Provide equity for all Principals in salary based on the salary allocation, which is size of school.	$0.0				
23	Eliminate/Significantly Reduce Overtime Eliminate overtime, except for emergency core services: B&G for repairs Custodians to cover vacancies Payroll	D Restructuring Operational Services	Restructure	...How we prioritize what is required to be performed with hours beyond those designed by position.	Manage labor cost to perform essential duties and assignments and adjust additional support excluding necessary or emergency circumstances. Develop a centralized process to approve overtime; need analysis of projected cost to adjust down budget	-$2.0			-$0.8	

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24	Moving hs to 6/8 master schedules out of base should minimize other teacher fte purchases out of random resources. And get rid of the ELD/electives and a-g category of fte allocation. The Two TSA's for AP (Chabot and Montclair) will be eliminated in 2025-26. New Allocation - AP Allocation.	B Restructuring Staff Formula	Restructure	...How we plan and implement changes in school course offerings and the efficient and practical use of staffing Districtwide, while contending with vacancies that go unfilled.	The District has reviewed its Master Schedules and seeks to provide symmetry in the staffing allocations and master schedule expectations across the high school network first and subsequently the middle school networks.	-$0.3				
25	Reserve the 2025-26 Loan Payment to be paid in 2024-25 after the Fiscal Systems Audit which is scheduled to be completed in May 2025.	D Restructuring Operational Services	Restructure	....How we reduce our long term liabilities one year sooner and not budget for a loan payment in 2025-26 as we follow the loan payment process of state receivership carefully.	The Loan payment would be reserved with one time funds at First Interim for a projected June 2025 payment or Accounts Payable Accrual, therefore relieving our expenditures of $2M in 2025-26.	-$2.0				
26	Positions for review in S & C in 2024-25: These positions were retained for an additional year in Resource 0006: Assistant Principals at High Need Schools (~~$3.2~~4.2M S&C - 22 FTE) 11-Month Teachers at select high schools ($1.3M S&C) Electives Teachers for Students Required to Take ELD ($3.9M S&C) Teachers for Late-Arriving Newcomer Students ($1.8M S&C) Teachers for Late-Arriving Continuation Students ($1.5M S&C)	B Restructuring Staff Formula	Restructure	...How we prioritize additional staffing in the District.	...Propose positions placed in 2024-25 in Resource 0006 for permanent elimination. As shared in 2024-25, as S & C carryover declines or other areas of investment are prioritized, we would eliminate the positions out of Resource 0006 and review if and how we prioritize these positions using other funding.	$0.0	$0.0	-$12.3		

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27	The District will Exit HBGB to allow analysis and recommended changes to benefit packages that can be negotiated with Bargaining Unit groups.	D Restructuring Operational Services	Restructure	The District has not realized gains in researching, providing, and offering the best benefit options to its employees and as the employer, must be able to do the work as required. This is not the same notion of labor unions accepting these offers, but rather engaging in the proper practice of negotiations accordingly.	- Land on work to be accomplished in 25-26; no immediate savings for 25-26					
28	OUSD Safety Investments	B Restructuring Staff Formula	Restructure	...How we fund and support safety with growing needs.	The District is in the process of establishing a funding methodology and practice for its safety needs, which is a high imperative for families seeking to attend OUSD schools. No post mortem was done since the police department closure.					

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29	Shift 2025-26 Eligible and planned expenditures into Resource 0006 Supplemental and Concentration Carryover to spend down the historical and projected carryover first (First In First Out).	D Restructuring Operational Services	Restructure		The District has historically had carryover from Supplemental and Concentration and can use it as a one time source to support specific current year (2025-26) investments while it is restructuring and developing other alternatives as resources are declining and costs increasing. The District is unable to hold ongoing positions in this resource at the level that it has and must continue the one time strategy with an intention to use the resources earned its annual enrolled and eligible students. This amount is derived from a current projected $15M in Resource 0006 and an additional $15M that appears to be forming as potential carryover in current year allocations in Resources 2-5.	-$30.0				

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30	Reduce Central Supplemental Allocation as the District works to Restructure its operations.	D Restructuring Operational Services	Restructure		The District is seeking to make as many resources available in Supplemental resources to shift appropriate expenditures in 2025-26 while the District continues its work on the District restructure plan.		-$9.0			

Not Selected for Suggested Budget Balancing Strategy

13	Hiring Freeze OR permanent elimination of historically vacant positions	B Restructuring Staff Formula	Re-Envision	...How we manage the amount of vacancies we budget annually to maximize today's dollars and recruitment.	Annual Surplus vacancies exist and the budget is unable to use the allocated resources in a	$21.9			$51.8	

Small Sample of Budget Balancing Solution Analysis Documents

OUSD Parcel Tax Summary

SUM of Revised		*Resource Type*	
Resource Code	*Classification*	#N/A	Grand Total
9332 - Measure G1 Parcel Tx	1 - Certificated Salaries	$1,287,915.86	$1,287,916
	2 - Classified Salaries	$571,618.76	$571,619
	3 - Benefits	$935,667.93	$935,668
	4 - Books & Supplies	$1,197,474.59	$1,197,475
	5 - Other Services and Operating Expenditures	$5,443,225.38	$5,443,225
	7 - Other Outgo Excl Indirect	$4,442,975.78	$4,442,976
9332 - Measure G1 Parcel Tx Total		$13,878,878.30	$13,878,878
9333 - Measure N	1 - Certificated Salaries	$230,518.52	$230,519
	2 - Classified Salaries	$475,410.86	$475,411
	3 - Benefits	$132,448.18	$132,448
	4 - Books & Supplies	$2,807,067.97	$2,807,068
	5 - Other Services and Operating Expenditures	$136,081.56	$136,082
	7 - Other Outgo Excl Indirect	$869,022.82	$869,023
9333 - Measure N Total		$4,650,549.91	$4,650,550
9334 - Measure G, Parcel Tax	1 - Certificated Salaries	$9,294,316.32	$9,294,316
	2 - Classified Salaries	$3,412,490.59	$3,412,491
	3 - Benefits	$6,778,253.55	$6,778,254
	4 - Books & Supplies	$1,000,728.96	$1,000,729
	5 - Other Services and Operating Expenditures	$2,499,251.50	$2,499,252
	6 - Other Services and Operating Expenditures	$16,113.22	$16,113
9334 - Measure G, Parcel Tax Total		$23,001,154.14	$23,001,154
9339 - Measure H	1 - Certificated Salaries	$2,865,392.97	$2,865,393
	2 - Classified Salaries	$2,275,188.07	$2,275,188
	3 - Benefits	$2,472,332.42	$2,472,332
	4 - Books & Supplies	$1,691,034.79	$1,691,035
	5 - Other Services and Operating Expenditures	$974,110.29	$974,110
	7 - Other Outgo Excl Indirect	$2,617,912.60	$2,617,913
9339 - Measure H Total		$12,895,971.14	$12,895,971
Grand Total		**$54,426,553.49**	**$54,426,553**

SUM of Revised		*Resource Type*	
Resource Code	*Classification*	#N/A	Grand Total
9332 - Measure G1 Parcel Tx	8 - Revenue - Local Revenue	$11,790,600.00	$11,790,600
9332 - Measure G1 Parcel Tx Total		$11,790,600.00	$11,790,600
9333 - Measure N	8 - Revenue - Local Revenue	$23,911.47	$23,911
9333 - Measure N Total		$23,911.47	$23,911
9334 - Measure G, Parcel Tax	8 - Revenue - Local Revenue	$20,611,890.00	$20,611,890
9334 - Measure G, Parcel Tax Total		$20,611,890.00	$20,611,890
9339 - Measure H	8 - Revenue - Local Revenue	$12,445,968.00	$12,445,968
9339 - Measure H Total		$12,445,968.00	$12,445,968
Grand Total		**$44,872,369.47**	**$44,872,369**

Noon Duty Positions

Fund	Job Class	Resource Type	Resource Code	Site Type	Site Code	SUM of FTE Aut	SUM of Total Comp
010 - General Fund	NOON SUP	Unrestricted	0000 - General Purpose-unrestricted	Elementary School	101 - Allendale	0.4	$19,258.40
					102 - Bella Vista	0.4	$19,258.40
					103 - Brookfield	0.4	$19,258.40
					105 - Burckhalter	0.4	$19,258.40
					106 - Chabot	0.5	$24,073.00
					107 - East Oakland Pride	0.4	$19,258.40
					108 - Cleveland	0.4	$19,258.40
					111 - Crocker Highlands	0.4	$19,402.84
					112 - Greenleaf Elementary	0.5	$24,073.00
					114 - Global Family School	0.5	$24,073.00
					115 - Emerson Elementary	0.4	$19,257.44
					116 - Franklin	0.5	$24,073.00
					117 - Fruitvale	0.4	$19,258.40
					118 - Garfield	0.5	$24,073.00
					119 - Glenview	0.5	$24,073.00
					121 - La Escuelita	0.4	$19,258.40
					122 - Grass Valley	0.4	$19,258.40
					125 - Highland Community School	0.5	$24,073.00
					127 - Hillcrest	0.4	$19,258.40
					131 - Laurel Elementary	0.5	$24,073.00
					133 - Lincoln	1.8	$86,662.80
					136 - Horace Mann	0.4	$19,258.40
					138 - Markham	0.4	$19,258.40
					142 - Joaquin Miller	0.5	$24,072.04
					143 - Montclair	0.5	$24,073.00
					145 - Peralta	0.4	$19,242.51
					146 - Piedmont Avenue	0.4	$19,258.40
					148 - Redwood Heights	0.4	$19,258.40
					151 - Sequoia	0.5	$24,073.00
					154 - Madison Lower	0.4	$19,258.40
					157 - Thornhill	0.4	$19,258.40
					160 - Lockwood Steam Academy	0.6	$28,887.60
					165 - Acorn Woodland K-5	0.4	$19,259.36
					168 - Carl B. Munck Elementary	0.4	$19,258.40
					169 - Oakland Academy of Knowledge	0.4	$19,258.40
					170 - Hoover	0.4	$19,258.40
					172 - Fred T Korematsu Discovery Ac	0.4	$19,258.40
					175 - Manzanita Seed	0.5	$24,073.00
					177 - Esperanza Academy	0.5	$24,073.00
					178 - Bridges Academy @ Melrose	0.5	$24,073.00
					179 - Manzanita Community School	0.4	$19,258.40
					181 - Encompass Academy	0.4	$19,258.40

					182 - Martin Luther King Jr. K-3	0.4	$19,258.40
					183 - Prescott	0.4	$19,258.40
					186 - International Community School	0.4	$19,258.40
					190 - Think College Now	0.4	$19,258.40
					193 - Reach Academy	0.5	$24,073.00
					194 - Sankofa United Elem	0.4	$19,258.40
				Elementary School Total		22.3	$1,073,783.39
				Middle School	235 - Melrose Leadership Acad	0.8	$48,146.00
				Middle School Total		0.8	$48,146.00
			0000 - General Purpose-unrestricted Total			23.1	$1,121,929.39
			0002 - Unrestricted Supplemental	Elementary School	107 - East Oakland Pride	0.1	$2,407.30
					114 - Global Family School	0.5	$24,073.00
					116 - Franklin	0.6	$28,406.14
					118 - Garfield	1.0	$48,146.00
					122 - Grass Valley	0.3	$14,443.80
					138 - Markham	0.8	$38,516.80
					142 - Joaquin Miller	0.1	$4,815.56
					160 - Lockwood Steam Academy	1.4	$67,404.40
					165 - Acorn Woodland K-5	0.5	$24,072.04
					177 - Esperanza Academy	0.5	$24,073.00
					182 - Martin Luther King Jr. K-3	0.8	$38,516.80
					186 - International Community School	0.8	$38,516.80
					190 - Think College Now	0.2	$9,629.20
					193 - Reach Academy	0.5	$24,073.00
				Elementary School Total		8.0	$387,093.84
				Middle School	235 - Melrose Leadership Acad	0.4	$16,851.10
				Middle School Total		0.4	$16,851.10
			0002 - Unrestricted Supplemental Total			8.4	$403,944.94
		Unrestricted Total				31.5	$1,525,874.33
		Restricted	6332 - CCSPP Implementation Grant	Elementary School	107 - East Oakland Pride	0.4	$16,851.10
					112 - Greenleaf Elementary	0.8	$38,516.80
					114 - Global Family School	0.5	$24,073.00
					115 - Emerson Elementary	0.3	$16,033.58
					121 - La Escuelita	1.2	$57,775.20
					125 - Highland Community School	0.6	$28,887.60
					133 - Lincoln	1.8	$86,662.80
					154 - Madison Lower	0.4	$19,258.40
					165 - Acorn Woodland K-5	0.3	$14,443.80
					170 - Hoover	0.3	$14,443.80
					175 - Manzanita Seed	0.5	$24,073.00
				Elementary School Total		7.1	$341,019.08
				Middle School	204 - West Oakland Middle	0.4	$19,258.40
				Middle School Total		0.4	$19,258.40
			6332 - CCSPP Implementation Grant Total			7.5	$360,277.48
			9337 - PTA LOCAL SCHOOLS	Elementary School	151 - Sequoia	0.6	$28,887.60

				Elementary School Total		0.6	$28,887.60
				Middle School	235 - Melrose Leadership Acad	0.3	$12,036.50
				Middle School Total		0.3	$12,036.50
			9337 - PTA LOCAL SCHOOLS Total			0.9	$40,924.10
		Restricted Total				8.3	$401,201.58
	NOON SUP Total					39.8	$1,927,075.91
010 - General Fund Total						39.8	$1,927,075.91
Grand Total						**39.8**	**$1,927,075.91**

Assistant Principals

Fund	Resource Type	Resource Code	Job Class	Site Type	Site Code	SUM of FTE Aut	SUM of Total Comp
010 - General Fund	Unrestricted	0000 - General Purpose-unrestricted	AP HIGH	High School	301 - Castlemont High School	1.0	$184,954.00
					302 - Fremont High School	2.0	$369,908.00
					304 - Oakland High School	3.0	$554,862.00
					305 - Oakland Tech High School	3.0	$554,862.00
					306 - Skyline High School	3.0	$554,862.00
					308 - Young Adult Program	1.0	$184,954.00
					330 - Sojourner Truth Independ Study	1.0	$184,954.00
					338 - MetWest High	1.0	$184,954.00
				High School Total		15.0	$2,774,310.00
				Middle School	215 - Madison Park Academy Upper	1.0	$184,954.00
					232 - Coliseum College Prep Academy	1.0	$184,954.00
				Middle School Total		2.0	$369,908.00
			AP HIGH Total			17.0	$3,144,218.00
			AP MIDDLE	Middle School	201 - Claremont Middle	1.0	$180,145.00
					210 - Edna Brewer Middle	1.0	$180,145.00
					211 - Montera Middle	1.0	$180,145.00
					212 - Roosevelt Middle	1.0	$180,145.00
					229 - Elmhurst United	1.0	$180,145.00
					235 - Melrose Leadership Acad	1.0	$180,145.00
				Middle School Total		6.0	$1,080,870.00
			AP MIDDLE Total			6.0	$1,080,870.00
		0000 - General Purpose-unrestricted Total				23.0	$4,225,088.00
		0002 - Unrestricted Supplemental	AP MIDDLE	Middle School	206 - Bret Harte Middle	0.5	$81,065.25
					210 - Edna Brewer Middle	0.2	$214,372.55
					212 - Roosevelt Middle	0.3	$57,646.40
				Middle School Total		1.0	$353,084.20
			AP MIDDLE Total			1.0	$353,084.20
		0002 - Unrestricted Supplemental Total				1.0	$353,084.20
		0006 - S&C Carryover	AP ELEM	Elementary School	112 - Greenleaf Elementary	1.0	$174,100.00
					133 - Lincoln	1.0	$174,100.00
					160 - Lockwood Steam Academy	1.0	$174,100.00
				Elementary School Total		3.0	$522,300.00
			AP ELEM Total			3.0	$522,300.00
			AP HIGH	High School	301 - Castlemont High School	1.0	$184,954.00
					302 - Fremont High School	1.0	$184,954.00
					303 - McClymonds High School	1.0	$184,954.00
					304 - Oakland High School	1.0	$184,954.00
					330 - Sojourner Truth Independ Study	1.0	$184,954.00
					352 - Rudsdale Continuation	1.0	$184,954.00
					353 - Oakland International High Sch	1.0	$184,954.00
				High School Total		7.0	$1,294,678.00
				Middle School	232 - Coliseum College Prep Academy	1.0	$369,908.00
				Middle School Total		1.0	$369,908.00
			AP HIGH Total			8.0	$1,664,586.00
			AP MIDDLE	Middle School	204 - West Oakland Middle	1.0	$180,145.00
					206 - Bret Harte Middle	1.0	$180,145.00
					210 - Edna Brewer Middle	1.0	$180,145.00

					211 - Montera Middle	1.0	$180,145.00
					213 - Westlake Middle	1.0	$180,145.00
					215 - Madison Park Academy Upper	1.0	$180,145.00
					219 - Frick United Academy of Lang	1.0	$180,145.00
					228 - United For Success Academy	1.0	$180,145.00
					229 - Elmhurst United	1.0	$180,145.00
					235 - Melrose Leadership Acad	1.0	$180,145.00
					236 - Urban Promise Academy	1.0	$180,145.00
				Middle School Total		11.0	$1,981,595.00
			AP MIDDLE Total			11.0	$1,981,595.00
		0006 - S&C Carryover Total				22.0	$4,168,481.00
	Unrestricted Total					46.0	$8,746,653.20
	Restricted	3182 - ESSA: Comp Support & Improvmt	AP MIDDLE	Middle School	219 - Frick United Academy of Lang	1.0	$360,290.00
				Middle School Total		1.0	$360,290.00
			AP MIDDLE Total			1.0	$360,290.00
		3182 - ESSA: Comp Support & Improvmt Total				1.0	$360,290.00
		7412 - A-G Access Grant	AP HIGH	Central Office	928 - Opsr Counseling	1.0	$184,954.00
				Central Office Total		1.0	$184,954.00
			AP HIGH Total			1.0	$184,954.00
		7412 - A-G Access Grant Total				1.0	$184,954.00
		9283 - Salesforce.org	AP MIDDLE	Middle School	206 - Bret Harte Middle	0.6	$99,079.75
					210 - Edna Brewer Middle	0.8	$145,917.45
				Middle School Total		1.4	$244,997.20
			AP MIDDLE Total			1.4	$244,997.20
		9283 - Salesforce.org Total				1.4	$244,997.20
		9305 - Educate 78 -asp.pri.prg.	AP MIDDLE	Middle School	212 - Roosevelt Middle	0.7	$122,498.60
				Middle School Total		0.7	$122,498.60
			AP MIDDLE Total			0.7	$122,498.60
		9305 - Educate 78 -asp.pri.prg. Total				0.7	$122,498.60
		9333 - Measure N	AP HIGH	High School	306 - Skyline High School	1.0	$184,954.00
				High School Total		1.0	$184,954.00
			AP HIGH Total			1.0	$184,954.00
		9333 - Measure N Total				1.0	$184,954.00
		9339 - Measure H	AP HIGH	High School	304 - Oakland High School	1.0	$184,954.00
					305 - Oakland Tech High School	1.0	$184,954.00
				High School Total		2.0	$369,908.00
			AP HIGH Total			2.0	$369,908.00
		9339 - Measure H Total				2.0	$369,908.00
	Restricted Total					7.0	$1,467,601.80
010 - General Fund Total						53.0	$10,214,255.00
Grand Total						**53.0**	**$10,214,255.00**

Attendance Specialists

Fund	Resource Type	Resource Code	Job Class	Site Type	Site Code	SUM of FTE Auth Accum	SUM of Total Comp
010 - General Fund	Unrestricted	0000 - General Purpose-unrestricted	ATTEND SP	Alternative Ed	309 - Ralph J. Bunche Academy	1.0	$72,610.00
					310 - Dewey High School	1.0	$72,610.00
				Alternative Ed Total		2.0	$145,220.00
				Elementary School	103 - Brookfield	0.5	$36,305.00
					105 - Burckhalter	0.5	$36,305.00
					106 - Chabot	0.5	$36,305.00
					107 - East Oakland Pride	0.5	$36,305.00
					108 - Cleveland	0.5	$36,305.00
					111 - Crocker Highlands	0.5	$36,305.00
					115 - Emerson Elementary	0.5	$36,305.00
					116 - Franklin	0.5	$36,305.00
					117 - Fruitvale	0.5	$36,305.00
					119 - Glenview	0.5	$36,305.00
					121 - La Escuelita	0.5	$36,305.00
					122 - Grass Valley	0.5	$36,305.00
					127 - Hillcrest	1.0	$72,610.00
					131 - Laurel Elementary	0.5	$36,305.00
					133 - Lincoln	1.0	$72,610.00
					136 - Horace Mann	0.5	$36,305.00
					142 - Joaquin Miller	0.5	$36,305.00
					143 - Montclair	0.5	$36,305.00
					145 - Peralta	0.5	$36,303.55
					146 - Piedmont Avenue	0.5	$36,305.00
					148 - Redwood Heights	0.5	$36,305.00
					157 - Thornhill	0.5	$36,305.00
					160 - Lockwood Steam Academy	1.0	$72,610.00
					168 - Carl B. Munck Elementary	0.5	$36,305.00
					169 - Oakland Academy of Knowledge	0.5	$36,303.55
					170 - Hoover	0.5	$36,305.00
					182 - Martin Luther King Jr. K-3	0.5	$36,305.00
					183 - Prescott	0.5	$36,305.00
					194 - Sankofa United Elem	0.5	$36,305.00
				Elementary School Total		16.0	$1,161,757.10
				High School	301 - Castlemont High School	1.0	$72,610.00
					303 - McClymonds High School	0.5	$36,305.00
					304 - Oakland High School	1.0	$72,610.00
					305 - Oakland Tech High School	2.0	$145,220.00
					308 - Young Adult Program	0.5	$36,305.00
					330 - Sojourner Truth Independ Study	1.0	$72,610.00
					352 - Rudsdale Continuation	0.5	$36,305.00
					353 - Oakland International High Sch	1.0	$72,610.00
				High School Total		7.5	$544,575.00
				Middle School	201 - Claremont Middle	1.0	$72,610.00
					204 - West Oakland Middle	1.0	$72,610.00
					211 - Montera Middle	1.0	$72,610.00
				Middle School Total		3.0	$217,830.00
			ATTEND SP Total			28.5	$2,069,382.10
			ATTEND SP BI	Elementary School	101 - Allendale	0.5	$38,305.50
					102 - Bella Vista	0.5	$38,305.50
					112 - Greenleaf Elementary	1.0	$76,611.00
					114 - Global Family School	0.5	$38,305.50
					118 - Garfield	0.5	$38,305.50

					125 - Highland Community School	0.5	$38,305.50
					138 - Markham	0.5	$38,305.50
					151 - Sequoia	0.5	$38,305.50
					154 - Madison Lower	0.5	$38,305.50
					165 - Acorn Woodland K-5	0.6	$45,966.60
					172 - Fred T Korematsu Discovery Ac	0.5	$38,305.50
					175 - Manzanita Seed	0.5	$38,305.50
					177 - Esperanza Academy	0.5	$38,305.50
					178 - Bridges Academy @ Melrose	0.5	$38,305.50
					179 - Manzanita Community School	0.6	$42,136.05
					181 - Encompass Academy	0.5	$38,306.27
					186 - International Community School	0.5	$38,305.50
					190 - Think College Now	0.5	$38,305.50
					193 - Reach Academy	0.5	$38,305.50
				Elementary School Total		10.2	$777,602.42
				High School	302 - Fremont High School	1.0	$76,611.00
					304 - Oakland High School	1.0	$76,611.00
					306 - Skyline High School	1.0	$76,611.00
					335 - LIFE Academy	1.0	$76,611.00
					338 - MetWest High	1.0	$76,611.00
					352 - Rudsdale Continuation	1.0	$76,611.00
				High School Total		6.0	$459,666.00
				Middle School	206 - Bret Harte Middle	1.0	$76,611.00
					210 - Edna Brewer Middle	1.0	$76,611.00
					212 - Roosevelt Middle	1.0	$76,611.00
					213 - Westlake Middle	1.0	$76,611.00
					215 - Madison Park Academy Upper	1.0	$76,611.00
					219 - Frick United Academy of Lang	1.0	$76,611.00
					228 - United For Success Academy	1.0	$76,611.00
					229 - Elmhurst United	1.0	$76,611.00
					232 - Coliseum College Prep Academy	1.0	$76,611.00
					235 - Melrose Leadership Acad	1.0	$76,611.00
					236 - Urban Promise Academy	1.0	$76,611.00
				Middle School Total		11.0	$842,721.00
			ATTEND SP BI Total			27.2	$2,079,989.42
		0000 - General Purpose-unrestricted Total				55.6	$4,149,371.51
		0002 - Unrestricted Supplemental	ATTEND SP	Elementary School	115 - Emerson Elementary	0.5	$36,305.00
					145 - Peralta	0.2	$16,943.54
					170 - Hoover	0.5	$36,305.00
					183 - Prescott	0.2	$10,891.50
					194 - Sankofa United Elem	0.5	$36,305.00
				Elementary School Total		1.9	$136,750.04
				High School	305 - Oakland Tech High School	0.6	$43,566.00
				High School Total		0.6	$43,566.00
			ATTEND SP Total			2.5	$180,316.04
			ATTEND SP BI	Elementary School	116 - Franklin	1.0	$76,611.00
					118 - Garfield	0.5	$38,305.50
					177 - Esperanza Academy	0.5	$38,305.50
				Elementary School Total		2.0	$153,222.00
				High School	302 - Fremont High School	0.5	$38,305.50
				High School Total		0.5	$38,305.50
				Middle School	229 - Elmhurst United	0.9	$68,949.90
				Middle School Total		0.9	$68,949.90
			ATTEND SP BI Total			3.4	$260,477.40
		0002 - Unrestricted Supplemental Total				5.9	$440,793.44

		0004 - Central Concentration	ATTEND SP	Elementary School	106 - Chabot	0.5	$36,305.00	
					119 - Glenview	0.5	$36,305.00	
					143 - Montclair	0.5	$36,305.00	
				Elementary School Total		1.5	$108,915.00	
			ATTEND SP Total			1.5	$108,915.00	
		0004 - Central Concentration Total				1.5	$108,915.00	
	Unrestricted Total					63.0	$4,699,079.96	$74,549.14
	Restricted	3010 - Title I-Basic Grant Low Income	ATTEND SP	Elementary School	131 - Laurel Elementary	0.5	$36,305.00	
					169 - Oakland Academy of Knowledge	0.1	$7,262.45	
					183 - Prescott	0.4	$25,413.50	
				Elementary School Total		1.0	$68,980.95	
				High School	306 - Skyline High School	1.0	$72,610.00	
				High School Total		1.0	$72,610.00	
			ATTEND SP Total			2.0	$141,590.95	
			ATTEND SP BI	Elementary School	101 - Allendale	0.5	$38,305.50	
					114 - Global Family School	0.5	$38,305.50	
					179 - Manzanita Community School	0.3	$19,152.75	
				Elementary School Total		1.3	$95,763.75	
				High School	306 - Skyline High School	1.0	$76,611.00	
				High School Total		1.0	$76,611.00	
			ATTEND SP BI Total			2.3	$172,374.75	
		3010 - Title I-Basic Grant Low Income Total				4.2	$313,965.70	
		6332 - CCSPP Implementation Grant	ATTEND SP	Elementary School	116 - Franklin	0.5	$36,305.00	
					117 - Fruitvale	0.5	$36,305.00	
					121 - La Escuelita	0.5	$36,305.00	
				Elementary School Total		1.5	$108,915.00	
			ATTEND SP Total			1.5	$108,915.00	
			ATTEND SP BI	Elementary School	125 - Highland Community School	0.5	$38,305.50	
					138 - Markham	0.5	$38,305.50	
					181 - Encompass Academy	0.2	$15,321.43	
					193 - Reach Academy	0.5	$38,305.50	
				Elementary School Total		1.7	$130,237.93	
			ATTEND SP BI Total			1.7	$130,237.93	
		6332 - CCSPP Implementation Grant Total				3.2	$239,152.93	
	Restricted Total					7.4	$553,118.64	
010 - General Fund Total						70.4	$5,252,198.59	
120 - Child Development	Restricted	9186 - First 5 Measure AA	ATTEND SP	Child Development	803 - Burbank State Preschool Cdc	0.8	$54,457.50	
				Child Development Total		0.8	$54,457.50	
			ATTEND SP Total			0.8	$54,457.50	
		9186 - First 5 Measure AA Total				0.8	$54,457.50	
	Restricted Total					0.8	$54,457.50	
120 - Child Development Fund Total						0.8	$54,457.50	
Grand Total						**71.2**	**$5,306,656.09**	

Current TOSA Summary

Fund	Resource Type	Resource Code	Job Class	SUM of FTE Used Accum	SUM of Account
010 - General Fund	Unrestricted	0000 - General Purpose-unrestricted	TSA 10P	1.00	$73,987.90
			TSA 11M 12P	0.20	$23,439.84
			TSA CLA 10M	7.45	$642,771.14
			TSA CLA 11M	6.83	$673,729.84
		0000 - General Purpose-unrestricted Total		15.48	$1,413,928.72
		0002 - Unrestricted Supplemental	TSA 10P	3.50	$303,052.30
			TSA 11M 12P	0.07	$6,369.12
			TSA CLA 10M	9.14	$827,647.07
			TSA CLA 11M	8.16	$847,468.46
			TSA CLA 12M	1.78	$184,187.55
		0002 - Unrestricted Supplemental Total		22.65	$2,168,724.50
		0004 - Central Concentration	TSA 10P	0.40	$37,926.50
			TSA CLA 10M	9.32	$890,567.90
			TSA CLA 11M	1.60	$160,612.32
			TSA PS 11M	0.50	$57,130.80
		0004 - Central Concentration Total		11.82	$1,146,237.52
		0005 - Central Supplemental	TSA CLA 10M	1.00	$82,716.20
			TSA CLA 11M	3.35	$338,523.48
			TSA PS 11M	7.00	$703,778.74
		0005 - Central Supplemental Total		11.35	$1,125,018.42
		0006 - S&C Carryover	TSA 10P	1.00	$80,530.30
			TSA CLA 10M	1.40	$129,411.22
			TSA CLA 12M	1.00	$78,177.68
		0006 - S&C Carryover Total		3.40	$288,119.20
		0120 - BlackThrivingCommunity	TSA 10P	4.00	$420,358.12
		0120 - BlackThrivingCommunity Total		4.00	$420,358.12
	Unrestricted Total			68.69	$6,562,386.48
	Restricted	3010 - Title I-Basic Grant Low Income	TSA 10P	3.50	$338,233.42
			TSA CLA 10M	5.40	$515,765.12
			TSA CLA 11M	6.45	$631,999.98
		3010 - Title I-Basic Grant Low Income Total		15.35	$1,485,998.52
		3182 - ESSA: Comp Support & Improvmt	TSA 10P	2.00	$190,408.60
			TSA CLA 10M	7.50	$765,092.60
			TSA CLA 11M	1.80	$167,926.63
			TSA PS 11M	2.00	$192,007.68
			TSA PS 12M	0.50	$62,324.52
		3182 - ESSA: Comp Support & Improvmt Total		13.80	$1,377,760.03
		3310 - IDEA Basic Local Ass. Grant	TSA CLA 10M	1.00	$84,886.80
		3310 - IDEA Basic Local Ass. Grant Total		1.00	$84,886.80
		3410 - Transition Partnership Program	TSA PS 11M	0.50	$57,130.80
		3410 - Transition Partnership Program Total		0.50	$57,130.80
		4035 - Title 2-a Teacher Quality	TSA PS 12M	3.00	$352,242.00
		4035 - Title 2-a Teacher Quality Total		3.00	$352,242.00

		5844 - Healthy Oakland Teens	TSA CLA 10M	0.30	$25,826.40
		5844 - Healthy Oakland Teens Total		0.30	$25,826.40
		6211 - Lit Coach & Read Specialist	TSA 10P	0.80	$29,276.97
			TSA CLA 10M	7.40	$720,674.25
			TSA CLA 11M	8.75	$893,397.53
		6211 - Lit Coach & Read Specialist Total		16.95	$1,643,348.75
		6266 - Educator Effectiveness	TSA CLA 10M	0.20	$16,658.70
			TSA CLA 11M	0.65	$78,562.92
			TSA PS 12M	2.00	$300,742.68
		6266 - Educator Effectiveness Total		2.85	$395,964.30
		6332 - CCSPP Implementation Grant	TSA 10P	0.60	$65,927.00
			TSA CLA 10M	2.10	$186,485.15
			TSA CLA 11M	2.55	$272,217.32
		6332 - CCSPP Implementation Grant Total		5.25	$524,629.47
		6388 - K12 Strong Workforce Grant	TSA 11M 12P	2.00	$200,628.00
			TSA CLA 11M	1.00	$85,190.04
			TSA CLA 12M	2.00	$226,511.20
		6388 - K12 Strong Workforce Grant Total		5.00	$512,329.24
		6500 - Special Education	TSA CLA 10M	7.00	$650,060.41
			TSA CLA 11M	2.00	$167,565.60
			TSA PS 11M	2.60	$256,398.89
		6500 - Special Education Total		11.60	$1,074,024.90
		7085 - Prop 47 - LCSSP	TSA CLA 10M	0.50	$47,408.20
		7085 - Prop 47 - LCSSP Total		0.50	$47,408.20
		7412 - A-G Access Grant	TSA PS 12M	2.00	$219,485.28
		7412 - A-G Access Grant Total		2.00	$219,485.28
		7435 - Learning Recovery Emergency	TSA 10P	1.20	$108,718.32
			TSA 11M 12P	0.00	$46,630.20
			TSA CLA 10M	27.65	$2,708,094.95
			TSA CLA 11M	7.90	$863,940.90
		7435 - Learning Recovery Emergency Total		36.75	$3,727,384.37
		7816 - CalNEW Grant CDSS	TSA CLA 12M	0.50	$63,764.52
		7816 - CalNEW Grant CDSS Total		0.50	$63,764.52
		9027 - ELD Instruction Program	TSA CLA 11M	1.00	$115,691.52
		9027 - ELD Instruction Program Total		1.00	$115,691.52
		9059 - Philanthropic Ventures Fndn	TSA CLA 10M	0.80	$87,902.60
		9059 - Philanthropic Ventures Fndn Total		0.80	$87,902.60
		9206 - Alam.cty.pub.health-health&wel	TSA CLA 10M	1.00	$47,899.71
		9206 - Alam.cty.pub.health-health&wel Total		1.00	$47,899.71
		9213 - Alameda Alliance for Health	TSA CLA 10M	0.25	$23,704.10
		9213 - Alameda Alliance for Health Total		0.25	$23,704.10
		9225 - Kaiser Health&wellness W/ebcf	TSA CLA 10M	0.25	$23,704.10
		9225 - Kaiser Health&wellness W/ebcf Total		0.25	$23,704.10
		9243 - Association For Continuing Edu	TSA CLA 11M	1.00	$120,866.04
		9243 - Association For Continuing Edu Total		1.00	$120,866.04
		9283 - Salesforce.org	TSA 11M 12P	0.93	$84,618.72

			TSA CLA 10M	1.80	$164,816.30
			TSA CLA 11M	1.90	$179,636.10
		9283 - Salesforce.org Total		4.63	$429,071.12
		9305 - Educate 78 -asp.pri.prg.	TSA CLA 10M	0.20	$14,159.00
		9305 - Educate 78 -asp.pri.prg. Total		0.20	$14,159.00
		9332 - Measure G1 Parcel Tx	TSA CLA 10M	2.00	$158,874.70
			TSA CLA 11M	1.00	$92,275.44
		9332 - Measure G1 Parcel Tx Total		3.00	$251,150.14
		9334 - Measure G, Parcel Tax	TSA CLA 10M	0.80	$64,424.20
			TSA CLA 11M	5.20	$457,186.44
			TSA PS 12M	2.00	$244,068.48
		9334 - Measure G, Parcel Tax Total		8.00	$765,679.12
		9337 - PTA LOCAL SCHOOLS	TSA CLA 10M	2.00	$182,357.92
		9337 - PTA LOCAL SCHOOLS Total		2.00	$182,357.92
		9339 - Measure H	TSA CLA 11M	1.82	$153,120.10
		9339 - Measure H Total		1.82	$153,120.10
	Restricted Total			139.29	$13,807,489.05
010 - General Fund Total				207.98	$20,369,875.53
Grand Total				**207.98**	**$20,369,875.53**

The District will allocate a proportion of 60% of its vacancies into the 2025-26 Budget. Currently, the Unrestricted plus vacancies from resources the District contributes to is $32M. The District will budget for 60% ($20M) of these/related vacacincies and utilize the remaining amount to offset its deficit and continue operations.

Total Compensation is salaries and benefits.

Resource Type	Resource Code	Job Class	SUM of FTE Auth Accum	SUM of Total Comp
Unrestricted	0000 - General Purpose-unrestricted	ADMNASST3B	1.00	$153,582.00
		AIDE TECH	1.00	$88,975.00
		AP HIGH	1.00	$246,543.68
		ATTEND SP	0.50	$36,305.00
		ATTEND SP BI	1.00	$76,611.00
		BOARDSTUDENT	2.00	$0.00
		CASE MGR20	0.50	$61,644.93
		CHIEF FO	1.00	$371,112.00
		CHIEF GOVOFF	1.00	$367,602.00
		COMM ASST	0.50	$27,314.00
		CUSTODIAN	4.00	$384,976.00
		ED CUST SVC	0.70	$198,874.20
		ED LABOR REL	1.00	$0.00
		ED SAFETY	1.00	$0.00
		FINGER TECH	1.00	$0.00
		HEAD CUST3	0.80	$99,225.60
		HEAL ASST	1.00	$86,065.00
		HEAL ASST BI	1.00	$85,508.00
		INFO SYS SP2	1.00	$213,339.00
		LAWCLK3	1.00	$189,519.00
		LIC VOCNURSE	2.00	$220,962.00
		NOON SUP	3.00	$158,881.80
		NURSE	3.55	$535,645.30
		PAY TECH2	1.00	$142,025.00
		PM COM SCH11	1.00	$160,439.00
		REGFAMENGLIA	2.00	$277,882.00
		SEC MIDDLE	1.00	$96,880.00
		SP EMPL SUP	1.00	$195,669.00
		SP EXT INFO	2.00	$0.00
		SP STA LOC	1.00	$169,842.00
		SP TRANSP	1.00	$150,462.00
		SR FINA ANA	1.00	$217,852.00
		STAFF ATTOR	1.00	$278,106.00
		TCHR 11M 12P	2.00	$267,646.00
		TCHR REP 11M	3.00	$0.00
		TCHR REPLACE	48.00	$5,176,832.36
		TCHR SDC NON	1.00	$120,912.00
		TCHR STR ENG	21.40	$2,792,899.20
		TSA CLA 10M	0.40	$54,980.40
	0000 - General Purpose-unrestricted Total		118.35	$13,705,112.47
	0002 - Unrestricted Supplemental	ADMNAST1B24	1.00	$133,172.00
		CASE MGR20	1.00	$123,280.00
		COUNSELOR	0.40	$53,394.40
		EARL LIT TUT	0.40	$21,856.80
		FACRESTORJUS	0.50	$69,509.00
		NEWCOM ASST	0.25	$19,525.25
		NOON SUP	1.40	$67,404.40
		SOC WRKR	0.10	$13,352.40
		TCHR ED ENHN	1.50	$197,542.85
		TCHR STIP	2.00	$179,126.00
		TCHR STR ENG	0.85	$105,980.55
		TSA CLA 10M	0.00	$2,336.67
		TSA CLA 11M	0.00	$32,816.20
	0002 - Unrestricted Supplemental Total		9.40	$1,019,296.51
	0004 - Central Concentration	BUS INT DATA	1.00	$254,179.00
		COUNSELOR	2.00	$347,063.60
		CULTU KEEPER	4.00	$300,356.00
		DIRBEHHELIN	1.00	$141,694.00
		FACRESTORJUS	0.50	$69,509.00
		FCL FEM FAC	1.00	$0.00
		FCL MAN DEV	2.00	$243,171.60
		OUT CONSULT	1.00	$115,898.00
		PM ATTEND	1.00	$173,867.00
		PM BEHAVHEL	2.00	$385,090.00
		SOC WRKR	6.50	$881,258.40
		SP BEHAVIOR	5.00	$818,775.00
		TCHR STIP	0.00	$8,956.30
		TCHR STR ENG	0.20	$24,936.60
		TSA CLA 10M	0.50	$80,133.93
	0004 - Central Concentration Total		27.70	$3,844,888.43
	0005 - Central Supplemental	COOD LIT	0.00	$41,385.40
		COUNSELOR	0.60	$80,091.60
		DIR TD R&R	1.00	$249,687.00
		NURSE	3.50	$528,101.00
	0005 - Central Supplemental Total		5.10	$899,265.00
	0006 - S&C Carryover	AP ELEM	1.00	$174,100.00
		AP HIGH	1.00	$184,954.00
		AP MIDDLE	1.00	$180,145.00
		TCHR STR ENG	1.40	$174,556.20
		TSA CLA 10M	0.60	$82,470.60
	0006 - S&C Carryover Total		5.00	$796,225.80

	0020 - Home & Hospital	TCHR HOM HOS	0.00	$30,378.20				
	0020 - Home & Hospital Total		0.00	$30,378.20				
	0040 - AB1840 Unrestricted	SP STRA RES	0.60	$124,801.20				
	0040 - AB1840 Unrestricted Total		0.60	$124,801.20				
	0120 - BlackThrivingCommunity	TSA 10P	1.00	$130,789.00				
	0120 - BlackThrivingCommunity Total		1.00	$130,789.00			58.39%	
Unrestricted Total			167.15	$20,550,756.61	32,084,412.51	$12,000,000.00	37.40%	20,084,412.51
Restricted	2600 - Expanded Learning Opp Programs	CUSTODIAN	7.00	$673,708.00				
		PM BEHAVHEL	1.00	$192,545.00				
		PROG ASST3	2.00	$264,562.00				
		SP CSSS DSM	1.00	$195,362.00				
	2600 - Expanded Learning Opp Programs Total		11.00	$1,326,177.00				
	3010 - Title I-Basic Grant Low Income	ATTEND SP	1.00	$72,610.00				
		ATTEND SP BI	1.00	$76,611.00				
		EARL LIT TUT	8.40	$495,056.52				
		NEWCOM ASST	0.00	$7,810.10				
		SOC WRKR	0.00	$13,352.40				
		TCHR STIP	0.90	$80,606.70				
		TCHR STR ENG	1.00	$124,683.00				
	3010 - Title I-Basic Grant Low Income Total		12.30	$870,729.72				
	3182 - ESSA: Comp Support & Improvmt	NEWCOM ASST	1.00	$78,101.00				
		SOC WRKR	0.50	$66,762.00				
		SP PATH TRAN	0.20	$22,441.20				
		TCHR STIP	1.00	$89,563.00				
		TCHR STR ENG	1.00	$124,683.00				
		TSA CLA 10M	1.00	$206,176.50				
	3182 - ESSA: Comp Support & Improvmt Total		4.70	$587,726.70				
	3310 - IDEA Basic Local Ass. Grant	INTER DEAF2	0.80	$81,339.20				
		INTER DEAF3	0.80	$83,139.20				
		ISS	4.00	$364,540.00				
		PARA EDUCAT	1.60	$129,742.40				
	3310 - IDEA Basic Local Ass. Grant Total		7.20	$658,760.80				
	5846 - Human Trafficking Prevention	PM BEHAVHEL	1.00	$192,545.00				
	5846 - Human Trafficking Prevention Total		1.00	$192,545.00				
	6211 - Lit Coach & Read Specialist	TSA CLA 10M	0.25	$41,235.30				
		TSA CLA 11M	0.00	$47,223.31				
	6211 - Lit Coach & Read Specialist Total		0.25	$88,458.61				
	6266 - Educator Effectiveness	TCHR STIP	0.10	$8,956.30				
		TSA PS 12M	1.00	$183,502.00				
	6266 - Educator Effectiveness Total		1.10	$192,458.30				
	6332 - CCSPP Implementation Grant	ATTEND SP BI	1.00	$76,611.00				
		CASE MGR20	0.40	$49,307.07				
		COMRELAST1B	1.00	$102,744.00				
		COUNSELOR	0.00	$80,091.60				
		FACRESTORJUS	0.00	$34,754.50				
		LIAFAM PARBI	0.50	$56,276.50				
		NEWCOM ASST	0.75	$58,575.75				
		NOON SUP	2.20	$105,921.20				
	6332 - CCSPP Implementation Grant Total		5.85	$564,281.62				
	6388 - K12 Strong Workforce Grant	PM CTE	1.00	$187,562.00				
		SITE LIA WRK	1.00	$158,194.00				
		SP PATH TRAN	1.00	$112,206.00				
	6388 - K12 Strong Workforce Grant Total		3.00	$457,962.00				
	6500 - Special Education	IA SPED	0.80	$54,875.20				
		INTER DEAF2	1.60	$162,678.40				
		ISS	8.00	$729,080.00				
		NURSE	0.95	$143,341.70				
		OCCU THERA	1.00	$209,915.00				
		PARA EDUCAT	34.40	$2,854,332.80				
		PSYCH	5.00	$909,212.70				
		SOC WRKR	3.00	$453,981.60				
		SPEECH THPST	6.40	$1,187,719.20				
		TCHR 11M 12P	3.80	$508,527.40				
		TCHR HEAR IM	2.00	$312,778.00				
		TCHR RSP	10.80	$1,417,438.10				
		TCHR SDC NON	5.00	$604,560.00				
		TCHR SDC SEV	14.20	$1,895,652.80				
		TCHR STIP	1.00	$89,563.00				
	6500 - Special Education Total		97.95	$11,533,655.90				
	6546 - Mental Health Services	PSYCH	3.00	$478,533.00				
	6546 - Mental Health Services Total		3.00	$478,533.00				
	6762 - Arts, Music, IM Block Grant	COOD COVID	1.00	$231,603.00				
		SP SCH TECH	1.00	$125,115.00				
	6762 - Arts, Music, IM Block Grant Total		2.00	$356,718.00				
	7435 - Learning Recovery Emergency	DIR INSTRUCT	2.00	$472,000.00				
		EARL LIT TUT	9.60	$568,276.80				
		PM COM SCH11	2.00	$320,878.00				
		TCHR CDC	2.00	$258,506.00				
		TCHR STIP	3.00	$268,689.00				
		TSA 11M 12P	1.00	$149,574.00				
		TSA CLA 10M	3.00	$460,460.85				
	7435 - Learning Recovery Emergency Total		22.60	$2,498,384.65				
	8150 - Ongoing & Major Maintenance	CUSTODIAN	1.00	$96,244.00				
		ED CUST SVC	0.30	$85,231.80				
		HEAD CUST3	0.20	$24,806.40				
		ROOFER	1.00	$156,950.00				
		STEAMFITTER	1.00	$169,898.00				
	8150 - Ongoing & Major Maintenance Total		3.50	$533,130.20				
	9213 - Alameda Alliance for Health	COOD BEHHEAL	1.00	$0.00				

		SOC WRKR	1.00	$133,524.00
		SP WELLNESS	1.00	$149,375.00
	9213 - Alameda Alliance for Health Total		3.00	$282,899.00
	9283 - Salesforce.org	SOC WRKR	0.00	$66,762.00
	9283 - Salesforce.org Total		0.00	$66,762.00
	9332 - Measure G1 Parcel Tx	SOC WRKR	0.40	$53,409.60
		TCHR STR ENG	1.10	$199,492.80
	9332 - Measure G1 Parcel Tx Total		1.50	$252,902.40
	9334 - Measure G, Parcel Tax	LIBRARY TECH	3.00	$269,034.00
		TCHR ED ENHN	2.45	$354,663.34
	9334 - Measure G, Parcel Tax Total		5.45	$623,697.34
	9337 - PTA LOCAL SCHOOLS	NOON SUP	0.20	$9,629.20
		TCHR STR ENG	0.30	$37,404.90
	9337 - PTA LOCAL SCHOOLS Total		0.50	$47,034.10
	9339 - Measure H	CASE MGR20	0.50	$61,640.00
	9339 - Measure H Total		0.50	$61,640.00
Restricted Total			186.40	$21,674,456.33
Grand Total			**353.55**	**$42,225,212.94**

Case Manager and Community School Manager

Fund	Job Class	Resource Type	Resource Code	Site Code	SUM of FTE Use	SUM of Account
010 - General Fund	CASE MGR20	Unrestricted	0000 - General Purpose-unrestricted	228 - United For Success Academy	0.00	17,426.53
				335 - LIFE Academy	0.50	33,830.40
				338 - MetWest High	0.20	6,777.21
			0000 - General Purpose-unrestricted Total		0.70	58,034.14
			0002 - Unrestricted Supplemental	215 - Madison Park Academy Upper	0.50	51,144.39
				228 - United For Success Academy	1.01	58,956.40
				232 - Coliseum College Prep Academy	0.20	13,496.20
			0002 - Unrestricted Supplemental Total		1.71	123,596.99
			0004 - Central Concentration	182 - Martin Luther King Jr. K-3	0.50	11388.02
				215 - Madison Park Academy Upper	0.50	13,825.34
				304 - Oakland High School	2.00	111,583.02
				330 - Sojourner Truth Independ Study	1.00	43,624.80
				922 - Comm. Schools & Student Svcs	1.00	53984.64
			0004 - Central Concentration Total		5.00	234405.82
		Unrestricted Total			7.41	416,036.95
		Restricted	3010 - Title I-Basic Grant Low Income	301 - Castlemont High School	1.00	44,214.02
				302 - Fremont High School	1.00	67,480.80
				922 - Comm. Schools & Student Svcs	4.00	248,197.67
			3010 - Title I-Basic Grant Low Income Total		6.00	359,892.49
			3214 - ESSER III Learning Loss	182 - Martin Luther King Jr. K-3	0.00	5,836.36
				215 - Madison Park Academy Upper	0.00	2,468.81
				304 - Oakland High School	0.00	23,660.58
				922 - Comm. Schools & Student Svcs	0.00	13,496.16
			3214 - ESSER III Learning Loss Total		0.00	45,461.91
			6332 - CCSPP Implementation Grant	101 - Allendale	1.00	67,480.80
				133 - Lincoln	0.60	40,488.40
				138 - Markham	1.00	67,480.80
				177 - Esperanza Academy	1.00	41,820.34
				182 - Martin Luther King Jr. K-3	0.50	17,224.38
				204 - West Oakland Middle	1.00	41,566.27
				212 - Roosevelt Middle	2.00	96,228.76
				228 - United For Success Academy	0.75	58,387.83
				232 - Coliseum College Prep Academy	0.65	43,862.40
				301 - Castlemont High School	1.00	24,145.25
				335 - LIFE Academy	1.50	101,737.20
				338 - MetWest High	0.20	6,777.22
			6332 - CCSPP Implementation Grant Total		11.20	607,199.65
			7435 - Learning Recovery Emergency	922 - Comm. Schools & Student Svcs	2.00	74,827.94
			7435 - Learning Recovery Emergency Total		2.00	74,827.94
			9121 - Oakland Fund Children & Youth	353 - Oakland International High Sch	0.55	12,840.00
			9121 - Oakland Fund Children & Youth Total		0.55	12,840.00
			9243 - Association For Continuing Edu	353 - Oakland International High Sch	1.10	46,879.30
			9243 - Association For Continuing Edu Total		1.10	46,879.30
			9332 - Measure G1 Parcel Tx	228 - United For Success Academy	1.24	60,345.17
			9332 - Measure G1 Parcel Tx Total		1.24	60,345.17
			9333 - Measure N	335 - LIFE Academy	0.20	11,850.32
			9333 - Measure N Total		0.20	11,850.32

			9339 - Measure H	232 - Coliseum College Prep Academy	0.15	10,122.20
				304 - Oakland High School	1.00	53,824.32
			9339 - Measure H Total		1.15	63,946.52
		Restricted Total			23.44	1,283,243.30
	CASE MGR20 Total				30.85	1,699,280.25
	CASE MGR24	Unrestricted	0002 - Unrestricted Supplemental	232 - Coliseum College Prep Academy	0.40	21,032.83
				301 - Castlemont High School	1.10	89,199.60
				302 - Fremont High School	1.75	126,405.93
			0002 - Unrestricted Supplemental Total		3.25	236,638.36
			0004 - Central Concentration	229 - Elmhurst United	0.50	30359.16
				232 - Coliseum College Prep Academy	0.50	24832.11
				301 - Castlemont High School	0.50	30466.62
				304 - Oakland High School	0.20	5888.65
				306 - Skyline High School	1.50	61403.68
				338 - MetWest High	1.00	64,095.17
			0004 - Central Concentration Total		4.20	217045.39
		Unrestricted Total			7.45	453,683.75
		Restricted	3010 - Title I-Basic Grant Low Income	301 - Castlemont High School	0.40	32,384.88
				302 - Fremont High School	1.00	41,695.12
				306 - Skyline High School	0.35	18,563.78
			3010 - Title I-Basic Grant Low Income Total		1.75	92,643.78
			3182 - ESSA: Comp Support & Improvmt	229 - Elmhurst United	0.70	56,673.60
				302 - Fremont High School	0.25	15,180.48
				928 - Opsr Counseling	1.00	51,360.44
			3182 - ESSA: Comp Support & Improvmt Total		1.95	123,214.52
			3214 - ESSER III Learning Loss	229 - Elmhurst United	0.00	10,119.72
				232 - Coliseum College Prep Academy	0.00	1,458.74
				301 - Castlemont High School	0.00	10,155.54
				304 - Oakland High School	0.00	3,501.00
				306 - Skyline High School	0.00	21,847.77
				338 - MetWest High	0.00	16,867.15
			3214 - ESSER III Learning Loss Total		0.00	63,949.92
			3410 - Transition Partnership Program	975 - Special Education	2.80	202,132.76
			3410 - Transition Partnership Program Total		2.80	202,132.76
			6332 - CCSPP Implementation Grant	229 - Elmhurst United	0.65	52,627.92
				232 - Coliseum College Prep Academy	0.10	5,258.21
				353 - Oakland International High Sch	2.00	118,136.80
			6332 - CCSPP Implementation Grant Total		2.75	176,022.93
			6500 - Special Education	975 - Special Education	4.00	283,213.02
			6500 - Special Education Total		4.00	283,213.02
			6520 - SE Project Workability	975 - Special Education	1.20	86,628.35
			6520 - SE Project Workability Total		1.20	86,628.35
			9019 - Cross-Age Mentoring Program	304 - Oakland High School	1.00	81,142.32
			9019 - Cross-Age Mentoring Program Total		1.00	81,142.32
			9332 - Measure G1 Parcel Tx	229 - Elmhurst United	1.00	80,962.32
			9332 - Measure G1 Parcel Tx Total		1.00	80,962.32
			9339 - Measure H	304 - Oakland High School	0.80	37,558.46
				306 - Skyline High School	3.15	150,736.37
			9339 - Measure H Total		3.95	188,294.83
		Restricted Total			20.40	1,378,204.75

CASE MGR24 Total				27.85	1,831,888.50
PM COM SCH10	Restricted	7435 - Learning Recovery Emergency	922 - Comm. Schools & Student Svcs	1.00	64,042.20
		7435 - Learning Recovery Emergency Total		1.00	64,042.20
	Restricted Total			1.00	64,042.20
PM COM SCH10 Total				1.00	64,042.20
PM COM SCH11	Unrestricted	0000 - General Purpose-unrestricted	143 - Montclair	1.00	111,394.91
			942 - Labor Relations	0.00	68,333.23
		0000 - General Purpose-unrestricted Total		1.00	179,728.14
		0002 - Unrestricted Supplemental	115 - Emerson Elementary	0.40	50,634.00
			309 - Ralph J. Bunche Academy	0.16	17,823.19
		0002 - Unrestricted Supplemental Total		0.56	68,457.19
		0004 - Central Concentration	102 - Bella Vista	0.35	31,899.42
			115 - Emerson Elementary	0.30	27,342.36
			168 - Carl B. Munck Elementary	0.30	26,331.84
			170 - Hoover	0.40	36,456.48
			172 - Fred T Korematsu Discovery Ac	0.40	35,758.67
			178 - Bridges Academy @ Melrose	0.50	55,697.40
			179 - Manzanita Community School	0.40	36,456.48
			186 - International Community School	0.40	31,484.43
			235 - Melrose Leadership Acad	0.75	40,016.94
		0004 - Central Concentration Total		3.80	321,444.02
	Unrestricted Total			5.36	569,629.35
	Restricted	6332 - CCSPP Implementation Grant	102 - Bella Vista	0.65	79,495.49
			115 - Emerson Elementary	0.30	33,418.55
			168 - Carl B. Munck Elementary	0.70	80,945.99
			170 - Hoover	0.60	74,938.43
			172 - Fred T Korematsu Discovery Ac	0.60	53,638.09
			178 - Bridges Academy @ Melrose	0.50	55,697.51
			179 - Manzanita Community School	0.60	74,938.43
			186 - International Community School	0.60	64,717.94
			309 - Ralph J. Bunche Academy	0.84	93,571.72
		6332 - CCSPP Implementation Grant Total		5.39	611,362.15
		7435 - Learning Recovery Emergency	922 - Comm. Schools & Student Svcs	0.00	136,666.46
		7435 - Learning Recovery Emergency Total		0.00	136,666.46
		9332 - Measure G1 Parcel Tx	235 - Melrose Leadership Acad	0.25	13,339.00
		9332 - Measure G1 Parcel Tx Total		0.25	13,339.00
	Restricted Total			5.64	761,367.61
PM COM SCH11 Total				11.00	1,330,996.96
PM COMMU SCH	Unrestricted	0002 - Unrestricted Supplemental	133 - Lincoln	0.45	40,856.76
			201 - Claremont Middle	0.40	48,609.00
			232 - Coliseum College Prep Academy	1.00	87,300.01
		0002 - Unrestricted Supplemental Total		1.85	176,765.77
		0004 - Central Concentration	101 - Allendale	0.40	36,456.75
			103 - Brookfield	0.40	6,340.83
			107 - East Oakland Pride	0.40	17,652.29
			112 - Greenleaf Elementary	1.00	122,822.52
			114 - Global Family School	0.50	41,327.53
			116 - Franklin	0.50	45,570.96
			117 - Fruitvale	0.40	36,456.75
			118 - Garfield	0.50	45,570.96

				121 - La Escuelita	0.40	36,456.75
				122 - Grass Valley	0.30	27,342.54
				125 - Highland Community School	0.50	29,686.53
				131 - Laurel Elementary	0.40	36,456.75
				136 - Horace Mann	0.40	36,317.07
				138 - Markham	0.40	36,456.75
				154 - Madison Lower	0.40	36,456.75
				160 - Lockwood Steam Academy	1.00	58,530.74
				165 - Acorn Woodland K-5	0.40	21,029.95
				177 - Esperanza Academy	0.50	9,921.41
				181 - Encompass Academy	0.40	24,568.45
				183 - Prescott	0.30	27,342.54
				190 - Think College Now	0.40	16,815.97
				193 - Reach Academy	0.50	60,761.28
				194 - Sankofa United Elem	0.30	27,342.54
				201 - Claremont Middle	0.60	72,913.56
				204 - West Oakland Middle	1.00	121,522.56
				206 - Bret Harte Middle	0.75	29,333.04
				210 - Edna Brewer Middle	0.30	27,342.54
				211 - Montera Middle	0.75	91,141.92
				212 - Roosevelt Middle	1.00	121,522.56
				215 - Madison Park Academy Upper	1.00	73,893.37
				219 - Frick United Academy of Lang	1.00	121,522.56
				228 - United For Success Academy	1.00	121,522.56
				229 - Elmhurst United	1.00	121,522.56
				232 - Coliseum College Prep Academy	1.00	121,522.56
				236 - Urban Promise Academy	1.00	121,522.56
				301 - Castlemont High School	1.00	121,522.56
				302 - Fremont High School	1.00	78,812.10
				305 - Oakland Tech High School	1.00	121,522.56
				310 - Dewey High School	1.00	121,522.56
				335 - LIFE Academy	1.00	121,522.56
				352 - Rudsdale Continuation	1.00	65,448.41
				353 - Oakland International High Sch	1.00	121,522.56
			0004 - Central Concentration Total		28.10	2,734,840.27
		Unrestricted Total			29.95	2,911,606.04
		Restricted	3010 - Title I-Basic Grant Low Income	101 - Allendale	0.15	18,228.36
				131 - Laurel Elementary	0.40	60,761.25
				175 - Manzanita Seed	0.75	91,141.92
				193 - Reach Academy	0.25	30,380.64
				210 - Edna Brewer Middle	0.70	94,180.02
				211 - Montera Middle	0.25	30,380.64
				232 - Coliseum College Prep Academy	0.50	60,761.28
			3010 - Title I-Basic Grant Low Income Total		3.00	385,834.11
			6332 - CCSPP Implementation Grant	101 - Allendale	0.45	66,837.45
				103 - Brookfield	0.60	38,444.06
				105 - Burckhalter	1.00	86,909.28
				107 - East Oakland Pride	0.60	52,715.65
				114 - Global Family School	0.50	45,919.45
				116 - Franklin	0.50	75,951.60

				117 - Fruitvale	0.60	85,065.81
				118 - Garfield	0.50	75,951.60
				121 - La Escuelita	0.60	85,065.81
				122 - Grass Valley	0.70	94,180.02
				125 - Highland Community School	0.50	29,686.52
				131 - Laurel Elementary	0.20	24,304.56
				133 - Lincoln	0.55	49,935.96
				136 - Horace Mann	0.60	54,475.65
				138 - Markham	0.60	85,065.81
				146 - Piedmont Avenue	1.00	123,905.92
				154 - Madison Lower	0.60	85,065.81
				165 - Acorn Woodland K-5	0.60	57,782.15
				169 - Oakland Academy of Knowledge	1.00	121,522.56
				175 - Manzanita Seed	0.25	30,380.64
				177 - Esperanza Academy	0.50	38,854.21
				181 - Encompass Academy	0.60	63,089.90
				183 - Prescott	0.70	94,180.02
				190 - Think College Now	0.60	40,641.82
				193 - Reach Academy	0.25	30,380.64
				194 - Sankofa United Elem	0.70	94,180.02
				206 - Bret Harte Middle	0.25	9,777.67
				219 - Frick United Academy of Lang	0.60	72,913.56
				232 - Coliseum College Prep Academy	0.50	26,538.80
				303 - McClymonds High School	1.00	121,522.56
				306 - Skyline High School	1.00	121,522.56
				338 - MetWest High	1.00	121,522.56
			6332 - CCSPP Implementation Grant Total		19.65	2,204,290.63
			7435 - Learning Recovery Emergency	106 - Chabot	1.00	100,570.39
				108 - Cleveland	1.00	121,522.56
				119 - Glenview	1.00	121,522.56
				127 - Hillcrest	1.00	121,522.56
				142 - Joaquin Miller	1.00	73,893.37
				145 - Peralta	1.00	121,522.56
				148 - Redwood Heights	1.00	100,570.39
				151 - Sequoia	2.00	205,331.22
				157 - Thornhill	1.00	121,522.56
				213 - Westlake Middle	2.00	122,314.26
				308 - Young Adult Program	1.00	121,522.56
			7435 - Learning Recovery Emergency Total		13.00	1,331,814.99
			9332 - Measure G1 Parcel Tx	219 - Frick United Academy of Lang	0.40	48,609.00
			9332 - Measure G1 Parcel Tx Total		0.40	48,609.00
		Restricted Total			36.05	3,970,548.73
	PM COMMU SCH Total				66.00	6,882,154.77
010 - General Fund Total					136.70	11,808,362.68
Grand Total					**136.70**	**11,808,362.68**

Fund 010 - General Fund						Fiscal Year 2025 through 06/30/2025
		Budget	Actual	Encumbrance	Balance	Avail
REVENUES						
LCFF Revenue Sources	(8010-8099)	115,088,432.00	.00		115,088,432.00	100%
Total Revenues		**115,088,432.00**	**.00**		**115,088,432.00**	**100%**
EXPENDITURES						
Certificated Salaries	(1000-1999)	41,068,293.56	9,177,091.99	13,763,132.15	18,128,069.42	44%
Classified Salaries	(2000-2999)	18,689,117.15	6,014,221.87	11,372,566.38	1,302,328.90	7%
Employee Benefits	(3000-3999)	28,532,220.71	7,199,832.76	12,485,510.82	8,846,877.13	31%
Books and Supplies	(4000-4999)	12,201,639.64	444,836.08	257,434.30	11,499,369.26	94%
Services & Operating Expenses	(5000-5999)	14,597,160.94	1,352,853.72	1,130,615.85	12,113,691.37	83%
Total Expenditures		**115,088,432.00**	**24,188,836.42**	**39,009,259.50**	**51,890,336.08**	**45%**
Operating Surplus/(Deficit)		**.00**	**(24,188,836.42)**	**(63,198,095.92)**		
Net Ending Fund Balance		**.00**	**(24,188,836.42)**	**(63,198,095.92)**		
**** calculated ****						

Fund 010 - General Fund						Fiscal Year 2025 through 06/30/2025
		Budget	Actual	Encumbrance	Balance	Avail
EXPENDITURES						
Certificated Salaries	(1000-1999)	13,462,816.54	3,526,707.33	4,863,608.00	5,072,501.21	38%
Classified Salaries	(2000-2999)	87,085.80	16,807.71	.00	70,278.09	81%
Employee Benefits	(3000-3999)	5,504,771.91	1,476,508.01	2,081,548.71	1,946,715.19	35%
Books and Supplies	(4000-4999)	8,853,475.07	1,582,191.10	101,684.87	7,169,599.10	81%
Services & Operating Expenses	(5000-5999)	2,749,522.85	925,747.61	969,845.34	853,929.90	31%
Total Expenditures		**30,657,672.17**	**7,527,961.76**	**8,016,686.92**	**15,113,023.49**	**49%**
Operating Surplus/(Deficit)		**(30,657,672.17)**	**(7,527,961.76)**	**(15,544,648.68)**		
Beginning Fund Balance		**30,657,672.17**	**30,657,672.17**	**30,657,672.17**		
Net Ending Fund Balance		**.00**	**23,129,710.41**	**15,113,023.49**		
**** calculated ****						

Alameda County 2024-25 Budget and LCAP Approval Letter

Alameda County Office of Education
Alysse Castro, Superintendent

November 7, 2024

Dr. Kyla Johnson-Trammell, Superintendent
Members of the Board of Education
Oakland Unified School District (OUSD) via email

RE: 2024-25 Local Control and Accountability Plan (LCAP) & Adopted Budget Approval

Dear Superintendent Johnson-Trammell and Members of the OUSD Board,

Per EC 42127, ACOE is required by November 8th, to make a final determination regarding the approval or disapproval of OUSD's Adopted Budget, which was conditionally approved on September 16, 2024. Ed Code allows for two outcomes:

- Disapproval of the Adopted Budget which results in the State providing a list of persons to be on a Budget Review Committee to review the budget and applicable policies and develop a report with recommendations for budget revisions. This report and information provided by the District would then be reviewed by the State for final determination.
- Approval of the Adopted Budget results in maintaining local control and local support to identify and implement strategies to balance the budget and provide a level of certainty to this current environment.

ACOE remains fully committed to supporting OUSD to end Fiscal Trustee oversight and return to full local control. Therefore ACOE is choosing the smallest dose of oversight, by approving the District's budget. This continues the practice of trying to put the ball back in OUSD's court, so it can exercise local control and make the tough decisions needed to balance the budget. However, we are once again in the familiar position where the District is deferring hard decisions that are already long overdue.

Based on ACOE's review of the District's actions taken to address the Conditional Approval of its 2024-25 Adopted Budget (See Technical Review section for more details), we have received the deliverables submitted by the District - though the deliverables do not fully meet the conditions outlined - progress is underway toward the District's overarching plan to Re-envision, Redesign, and Restructure the District (known as the 3R's). Therefore, to avoid disrupting the District's progress in implementing the 3R's plan, we can determine the District is in minimum compliance with the approval criteria per Education Code (EC) Sections 42127 and 52070, and both OUSD's LCAP and Adopted Budget have been approved.

However, we cannot overemphasize that this determination is based on budget adjustments that - while agendized - have not yet been made and Board actions that - while under discussion - have not yet been taken. We believe this Board and this community are on a path to restructuring, but because redesign decisions have been

deferred many times, the path is narrow, and stepping too far off of it is the equivalent of wandering off a fiscal cliff. We are able to arrive at this decision because the district has adequate funds to make it through the current year, with the situation becoming dire as we look to the subsequent two years.

As we approach the midway point of this year, attention shifts to plans and budgets for the coming years. When we look forward it is almost inevitable that the District will face a Lack of Going Concern or Negative Certification without major and prompt action. These designations would lead to ACOE reluctantly implementing additional fiscal interventions to comply with a COE's responsibility under EC 1240(b) to provide more intrusive fiscal oversight through the tools identified under EC 42127.6(e) and EC 42637 to ensure the District has sufficient cash to meet its payroll and financial obligations for the current and subsequent fiscal year. Nobody wants this. We continue to believe that the OUSD Board, under guidance from OUSD staff, is the right entity to make these decisions. Thus we keep tossing the ball back to your court.

Time and runway is being lost when promises for a balanced budget continue to be made, but the decisions to implement the balanced budget also continue to be delayed; which in turn creates an emergency. Additional fiscal interventions could be avoided if the Board keeps to the timeline of taking action on the set of plans, or scenarios, that addresses the targeted $95M shortfall by November 30, 2024; and by December 15, 2024, both implementing the $95M in budget balancing solutions along with the District's 2024-25 First Interim Budget Report and Multiyear projections.

Note: As the Board considers the decisions ahead, there are additional considerations to factor as you consider the timing of these hard decisions:

- New Board Members - Following November elections, multiple new Board members will be seated in January which could further complicate and delay progress for the District. This is the time to set the next Board up for success.
- Collective Bargaining - The $95 million target includes promises already made and a small allocation for negotiations happening in the present year, but the Board cannot authorize any further compensation increases for future years without corresponding budgetary tradeoffs. We share this Board's value of investing in retaining great staff, which is only possible if you make reductions elsewhere.
- Staffing Calendar - School employees are legally entitled to notice of changes in the spring prior to when they would take effect, therefore the window to implement staff restructuring closes in a few short months.

In closing, the District is potentially 18 months away from paying off its State emergency loan and completing a fiscal systems audit to exit receivership after over 20 years. An equally important component to exit receivership is the District's ability to operate responsibly, without a fiscal trustee, to demonstrate that future compliance

with the fiscal plan approved by the Board is probable. We believe deeply in the commitment of every member of this Board and staff to this future state and we are here to help. ACOE staff continue to work closely with the Board, the superintendent, and her extraordinary leadership team to provide technical assistance, thought partnership, and extra hands to support the District in making its own best decisions through a critical and exciting restructuring process.

In community,



Alysse Castro
Alameda County Superintendent of Schools

cc: Lisa Grant-Dawson, Chief Business Official, Oakland USD
Tony Thurmond, State Superintendent of Public Instructions, CDE
Michael H. Fine, Fiscal Crisis and Management Assistance Team
Luz Cázares, Fiscal Oversight Trustee
Allan Garde, Associate Superintendent of Business Services, ACOE
Juwen Lam, Chief of Accountability Partnerships, ACOE
Shirene Moreira, Chief of District Business and Advisory Services, ACOE
Joan Laursen, Director III, District Business and Advisory Services, ACOE

Technical Review:

Conditional Approval Letter and District Actions:
As a reminder, the actions needed to address the Conditional Approval were:

1. *By September 30, 2024, OUSD Staff will provide the OUSD Board, the Fiscal Trustee, and ACOE with a target amount for budget adjustments for 2025-26 that reflects the updated fund balances as a result of the 2023-24 Unaudited Actuals, covers the existing shortfall, and any new or planned commitments not factored into the Adopted Budget;*

   Condition Met: The District met the first action by providing an updated target amount for budget adjustments of $95M for 2025-26. This is a projected increase in the needed budget adjustments compared to the Adopted Budget.

2. *By October 8, 2024, OUSD Staff will provide the Fiscal Trustee and ACOE with a cohesive and aligned strategic plan to address the target amount for budget adjustments with a date scheduled for a Board study-session to review and discuss the cohesive scenarios for budget adjustments.*

   Condition Minimally Met: ACOE has determined that the District has minimally met the second action by providing a list of strategies totaling $180.8M; however, only $51.4M is listed as impacting the Unrestricted General Fund, where the District disclosed the full $95M in budget adjustments was needed to maintain solvency. Further, This list of strategies is referenced to connect with Resolution 2324-0212: Re-envision, Redesign, and Restructure the District Plan; though several strategies were not finalized and required further investigation to determine the validity and value of the potential budget adjustments to be achieved through implementation. Strategies such as "Hiring Freeze OR Permanent elimination of historically vacant positions" and "Elimination of management positions in SLT departments" does not provide the Board with enough substance to assess the potential impacts of these strategies.

3. *By October 31, 2024, the OUSD Board will provide staff with direction on which budget adjustment scenario(s) to pursue that address the target amount for budget adjustments, which will return to the Board for further action.*

   Condition Minimally Met: ACOE has determined that the District has minimally met the third action by the Board adopting Resolution 2425-0129: Review and Accept the 2025-26 Budget Balancing Solutions and Provide Direction to Develop the Budget Balancing Scenarios; however, the strategies still do not total the full $95M in Unrestricted General Fund budget adjustments needed. There remains a concerning $29.5M gap between the target identified by the District staff and the list of strategies presented and accepted by the Board.

2025-26 Budget Balancing Solutions, Attachment C, Draft 3 Board Questions and Answers from Staff

OAKLAND UNIFIED SCHOOL DISTRICT
Community Schools, Thriving Students

To: Board of Education

From: Dr. Kyla Johnson-Trammell, Superintendent

Date: November 27, 2024

Subject: Board Questions re: Budget Balancing Solutions

Background

The district continues to face significant financial challenges requiring immediate action to ensure long-term fiscal stability. In response, staff developed a series of budget balancing solutions, Items B-E, which were initially presented to the board on October 23 and further discussed during the November 11 meeting. These items reflect a range of strategies aimed at addressing the district's structural deficit while preserving core educational priorities and minimizing impacts on students and families.

In preparation for the upcoming special meeting on December 2, staff solicited and reviewed questions submitted by board members to clarify and refine these proposed solutions. This memo provides a summary of those questions and corresponding staff responses, offering greater transparency and facilitating an informed decision-making process. Additional details, including the rationale and anticipated impact of each proposed solution, will be provided during the December 2 meeting.

Overview

This document outlines key questions submitted by the board and staff responses regarding the budget balancing solutions presented under Items B-E. The purpose is to ensure a comprehensive understanding of the proposals, their implications, and their alignment with the district's strategic priorities.

The budget balancing solutions under consideration include measures addressing operational efficiencies, programmatic adjustments, and resource reallocation. The questions posed by the board reflect a broad range of concerns, including:

- The rationale for prioritizing certain solutions over others.
- Projected short- and long-term financial impacts.
- Equity considerations for underserved student populations.
- Potential risks and mitigation strategies.

Staff responses aim to provide clear, evidence-based explanations, demonstrating how these solutions align with the district's goals of maintaining high-quality instruction, promoting equity, and fostering community trust. The December 2 meeting will provide an opportunity for further discussion and board deliberation to finalize the path forward.

Option #1: Centralized Services	
Board Question	**Staff Response**
How did you all calculate $0.6 million in savings?	Focusing on efficiencies and aiming to minimize costs and maintenance through streamlined processes, based on the terms of existing copier contracts as well as fleet and other costs. We are reducing the budget allocations to school sites so that we can centralize the expenses in addition to containing costs.
Have we already adjusted school site budgets to reflect this move to centralized services?	Yes, school spending is being analyzed and the one pagers are being modeled with budget adjustments and new spending rules. This is the Staffing Proposal for Board review. Schools may continue to use the discretionary, supplemental allocations for non-labor expenses like supplies and experiences for students. ie ILT stipends, field trips, recess coaches. These are external vendors like PlayWorks, Heroes, etc. Require minimum set aside for paper, supplies, etc. as a per pupil amount. Measure G1 and Measure H/N, Prop 28 will still be used as directed by SSCs - restricted resources based on the rules school will be purchasing staff, and will still need to be mindful of supplanting rules. There will be additional rules related to base staffing in these restricted resources: as an example, T1 should not be used for Stip Subs. The supplemental allocation to school sites has been adjusted from $675 to $100/student. Central Supplemental allocations have also been reduced to address the deficit and to manage spending.

What if any positions would be eliminated or reduced due to this? Will we be able to absorb those people into other areas of work that are not currently filled in the district?	Schools will no longer be able to purchase staff with their cash allocations. Here is the list of site based allocations and the positions purchased. These positions would not be continued. We are recommending a reduction in STIP subs, from 65 to the required 45 FTE. We will be looking at vacancy fill rates to determine the central allocation of the required 45 stip subs across the district. With a lower cash discretionary allocation, school sites won't have the resources they have traditionally had with the influx of ESSER dollars to: purchase additional staffing, provide extended contracts for additional professional development, mental health services (we expanded services through ESSER funds), and provide additional student services via consultant contracts. Additionally, we no longer have funding to subsidize schools that are under enrolled in specific grades. So we will have more combination classes in under enrolled schools as well as reduced strategic staffing. Again, we can no longer subsidize under enrolled schools like we have in the past with the exit of ESSER dollars. In the 2024-25 school year, we staffed for combination classes at the following levels and schools based on Census Day enrollment (44 classes total): **ACORN Woodland:** None **Allendale:** 2-3 **Bella Vista:** None **Bridges:** 2-3, 3-4 **Brookfield:** 2-3, 3-4, 4-5 **Burckhalter:** K-1, 2-3 **Carl Munck:** None **Chabot:** None **Cleveland:** 2-3

	Crocker Highlands: 4-5 **East Oakland PRIDE:** None **Emerson:** K-1 **EnCompass:** 3-4, 4-5 **Esperanza:** None **Franklin:** K-1 **Fruitvale:** K-1, 2-3, 4-5 **Garfield:** 2-3 **Glenview:** 4-5 **Global Family:** None **Grass Valley:** 2-3, 4-5 **Greenleaf:** 4-5 **Highland:** 4-5 **Hillcrest:** 4-5 **Hoover:** 4-5 **Horace Mann:** None **ICS:** None **Joaquin Miller:** 3-4 **KDA:** None **La Escuelita:** 2-3, 4-5 **Laurel:** 4-5 **Lincoln:** None **Lockwood STEAM:** None **Madison Park Primary:** 2-3 **Manzanita Community:** None **Manzanita SEED:** None **Markham:** None **Melrose Leadership:** None **MLK:** 4-5

	Montclair: None **OAK:** 1-2, 3-4, 4-5 **Peralta:** 2-3 **Piedmont Avenue:** 4-5 **Prescott:** 4-5 **Reach:** None **Redwood Heights:** K-1 **Sankofa:** 4-5 **Sequoia:** 4-5 **Sojourner Truth:** TK-K, 1-2 **TCN:** 2-3 **Thornhill:** 2-3 For the 2025-26 school year, the preliminary projections indicate that we will need to staff for combination classes at the following levels and schools (73 classes total): **ACORN Woodland:** None **Allendale:** 4-5 **Bella Vista:** None **Bridges:** 3-4, 4-5 **Brookfield:** 2-3, 3-4, 4-5 **Burckhalter:** None **Carl Munck:** 2-3 **Chabot:** 4-5 **Cleveland:** 2-3, 4-5 **Crocker Highlands:** 2-3, 4-5 **East Oakland PRIDE:** 1-2, 3-4, 4-5 **Emerson:** None **EnCompass:** 2-3, 4-5

	Esperanza: 2-3, 4-5 **Franklin:** None **Fruitvale:** K-1, 2-3, 4-5 **Garfield:** K-1, 2-3 **Glenview:** 4-5 **Global Family:** 3-4, 4-5 **Grass Valley:** 3-4 **Greenleaf:** 4-5 **Highland:** 3-4, 4-5 **Hillcrest:** 4-5 **Hoover:** K-1, 2-3, 3-4, 4-5 **Horace Mann:** 4-5 **ICS:** 2-3, 3-4, 4-5 **Joaquin Miller:** 3-4, 4-5 **KDA:** 4-5 **La Escuelita:** 1-2, 2-3, 4-5 **Laurel:** 4-5 **Lincoln:** None **Lockwood STEAM:** None **Madison Park Primary:** K-1, 3-4, 4-5 **Manzanita Community:** 2-3 **Manzanita SEED:** 2-3, 4-5 **Markham:** None **Melrose Leadership:** None **MLK:** 2-3, 3-4 **Montclair:** None **OAK:** K-1, 3-4, 4-5 **Peralta:** 2-3, 4-5 **Piedmont Avenue:** 4-5

	Prescott: 2-3, 3-4, 4-5 **Reach:** 3-4 **Redwood Heights:** 2-3, 4-5 **Sankofa:** 1-2 **Sequoia:** 2-3, 4-5 **TCN:** 3-4 **Thornhill:** K-1, 2-3
Option #2: Management Positions in SLT Departments	
Board Question	**Staff Response**
Can you share more about who SLT department heads will arrive at which positions are eliminated? What positions would be eliminated in SLT departments? What would be the impact of these eliminations? What would we not be able to do if these positions are eliminated?	Senior Leadership Team will arrive at final decisions regarding elimination and/or shifting of funds for positions by evaluating core services we need to provide (ex: management of school safety services, analyzing credentials, onboarding staff, Ombudsperson and Title 9 Coordinator, Payroll Department, Custodians and Buildings and Grounds staff). Until the board decides to reduce the footprint, we have to ensure we have sufficient infrastructure to manage 80 school sites. SLT staff will then evaluate and analyze strategic work that may be important, but isn't core to running a school district. Examples of strategic work/positions: *Grow Your Own programs that support OUSD employees to become teachers, Teacher Residencies programs, Enrollment Stabilization policy, Family Engagement, additional Translations services, Office of Equity, additional Covid supports, Centralized TSA supports*. **Examples of services that would be minimized or eliminated:** ● Support and services to recruit from the community into teaching jobs ● Family engagement/community engagement supports and support for board

	committees • Targeted enrollment supports for under enrolled schools • Minimal translation services • Minimal New Teacher Support • Adjustment of Custodial Service cleaning schedules • Delayed wait time for technology repairs (answering school tickets) • Minimized targeted services for ELL students
Can we get an updated flow chart of all the SLT departments and staff positions we currently have?	Please see the District's Organizational Chart which is also available on the District's website.
Option #3: Reduce additional staffing to school sites:	
Board Question	**Staff Response**
Can we look at reducing the CSM position as schools sites that don't qualify for the community schools grant?	We will absolutely have to consider reducing CSM positions for school sites not included in the state grant. We are specifically examining school sites operating on a 10-month schedule that have positions working 11 or 12 months, including CSM positions.
I would also like us to reduce our reliance on outside contractors for Nutrition Services, SPED and Violence Prevention. Can staff provide us with information on how much we are spending on contracts in these areas and ways we can limit that spending for the next three years (such as a freeze on contract spending per school year, reduction in spending on specific contracts)?	Institute district wide rules on contract spendings. The Violence Prevention work is based on the Oakland City grant provided to specific schools to prevent violence. The District does not pay for those specific schools. There is the need to include more high schools and some middle schools in the prevention work. Each additional school costs OUSD $700,000 per school. The Community Schools Student Services Department does not have the ability to expand this prevention work unless you add staffing. The cost for adding staff to school sites similar to the current Oakland City model is costly and OUSD does not have similar positions unless these positions

	were to be created. While OUSD could venture into this prevention work, the start-up costs would likely make this prevention work more costly than the Oakland City model. Special Education staffing relies on Non-Public Agencies to provide IEP services when OUSD cannot staff at the necessary levels or degrees of professional services. OUSD is responsible for the services indicated on an IEP and cannot tell a family that OUSD is unable to provide the services in their child's IEPs. If schools do not have allocated funds, there will be far fewer contracts initiated at the school site level. We would also like additional clarity on which contracted services in nutrition you are referring to in an effort to properly reply to reliance and opportunities to reduce.
Option #4: Centralized Materials & Supplies	
Board Question	**Staff Response**
How are we going to support the classroom experience of our students as we shift to a centralized way to distribute materials and supplies? What steps can we take to make sure the centralized distribution of materials and supplies is done equitably?	Our goal in this transition is to enhance the classroom experience for our students while ensuring equitable access to basic core materials and supplies. By streamlining procurement processes, we aim to improve efficiency, reduce delivery times, and provide consistent, high-quality resources. Centralized purchasing will also enable cost savings through bulk buying, which can be reinvested into other critical areas that support teaching and learning. Additionally, this shift will relieve teachers and site staff of the administrative burden associated with procurement, allowing them to focus more on instruction and student engagement. Equity remains a top priority in this process. Materials will be allocated based on enrollment, demographics, and the unique needs of each school, ensuring that high-need sites receive prioritized support. A key feature of centralization is that we can monitor overall allocations and make adjustments. Right now, we do not have clear visibility of what is allocated. We

	notice now that many school sites will accumulate significant amounts of paper and supplies. These stockpiles hurt the broader organization. We will actively engage teachers, principals, and community stakeholders to gather input and tailor our approach to meet diverse needs. A centralized inventory system will track distribution patterns transparently, with regular audits to ensure accountability. Moreover, we are implementing a rapid-response system to address urgent or unforeseen supply gaps, ensuring no classroom is left without the resources it needs The distribution is the same task of ordering and delivery. The efficiency is built in standardization of some materials and sites will still be ordering materials with a just in time delivery experience.
For school sites with active PTA/PTO's some their materials and supplies come from those organizations. How will we track that centrally in order to assure equitable distribution of materials and supplies?	With reductions in central staffing, we will not have the capacity to track and monitor detailed spending of PTA/PTO's funds on materials and supplies. Also, please note that it is not the responsibility of PTA/PTO to provide schools with core materials and supplies. That is the responsibility of the district. School sites with PTA/PTOs can be enhanced with fundraised dollars.
Can we have a detailed explanation of everything budgeted in materials and supplies? I often have this problem when I am talking with people and I am not able to clearly explain materials and supplies.	The materials and supplies budget category encompasses all expendable items necessary for the school district's day-to-day operations and educational needs. It has a very wide range of items the district purchases. The "object code" tracks the broad categories we purchase materials from. Here is a cheat sheet that gives some of the key codes used by our budgeting team. Here is a general summary of the wide range in the 4000s and 5000s. Materials and Supplies include general office supplies such as paper, pens, and toner to support administrative tasks, as well as instructional materials like textbooks, art supplies, and science kits that directly enhance classroom learning. It also covers technology-related supplies such as charging cables, USB drives, and minor hardware components needed to maintain and support the district's technology infrastructure. Facilities and maintenance include items like cleaning products, air filters, lightbulbs, and tools, ensuring the upkeep of school buildings and grounds. Unlike fixed assets, **materials and supplies are consumable and replaced regularly**, making them an essential, ongoing expense to maintain smooth operations and deliver quality education across the district.

Option 5: Provide recommendations for cash reduction to school sites:	
Board Question	**Staff Response**
What is the difference between this item and 1, 3, and 4? What kind of things do school sites use cash to buy?	The school site funding profile is a good source to see what schools invest their dollars in. Schools generally use site funds to purchase the following category of items: -Fund partial FTEs to be a 1.0. Often, school allocations are portions of a full time position, so sites use cash allocations to purchase the difference to have a whole position. The types of positions are generally for Attendance Specialists, TSAs, Noon Supervisors, and Prep Teachers; -Consulting contracts (Recess Support, Mental Health); and -Field Trips.
Option 6: Reduce Consultant Contracts	
Board Question	**Staff Response**
How did you all get to the $2 million and $4 million projections?	Each projection was based on ~10% of the total of the Unrestricted and Restricted Consulting Expenses specifically which was $21< and $42M Respectively at the time of the initial projection.
Can we see a complete list of consultant contracts with amounts and start and end dates for these services? Have we evaluated these contracts to see if they benefit staff and/or students?	You can review the consultant spending dashboard here, which can also be found on the OUSD website, under "Our Plan for Fiscal Sustainability." Additionally, We have created a 2024-25 Dashboard reflecting our expenditures to date. There isn't a nice report to print with ALL of the PO's, but we have provided a detailed Summary for your use and review.
Option 7: Spending Down All Reserves in Parcel Taxes for 25-26 and 26-27	
Board Question	**Staff Response**

<table>
<tr><td>Can we get a chart breakdown of how much we get annually for those parcel taxes, when they expire, what they currently pay for per site and what staff's recommendation to pay for per site for the next two school years?</td><td>Please see the summary chart of the parcel taxes which expire as follows and the current spending summary.

<table><tr><th>Measure</th><th>Annual Amount</th><th>Reserve/Carryover</th><th>Expiration</th></tr><tr><td>Measure G</td><td>$20,611,890</td><td>$10M</td><td>N/A</td></tr><tr><td>Measure G1</td><td>$11,790,600</td><td>$5.8M</td><td>2028</td></tr><tr><td>Measure N</td><td>$23,911.47</td><td>.3M</td><td>2024 - Expired</td></tr><tr><td>Measure H</td><td>$21,445,968</td><td>$7.3M</td><td>2036</td></tr></table></td></tr>
<tr><td>Why do we keep a parcel tax reserve? What happens if we spend down the reserves?</td><td>Reserves are created when we don't spend the full allocation annually. This is generated when a site, Measure G1 charter Schools, or District allocation is unspent.</td></tr>
<tr><td colspan="2">Option 8: Eliminate/Significantly Reduce extended contracts</td></tr>
<tr><td>Board Question</td><td>Staff Response</td></tr>
<tr><td>Can you share a breakdown of the projected savings in restricted and unrestricted funds?</td><td>Yes, see Option 8, on Attachment C, Unrestricted and Restricted potential cost avoidance is $2.3 and 11.7M respectively.</td></tr>
<tr><td colspan="2">Option 9: ADA Targets to Increase Attendance</td></tr>
<tr><td>Board Question</td><td>Staff Response</td></tr>
<tr><td>I agree that we must fund different ways to increase attendance but I don't understand how cutting $3.7 million will do that. Please explain.</td><td>This is not a reduction, but an INCREASE in revenue.</td></tr>
<tr><td colspan="2">Option 10: Restrustructure school site allocations through revision of staff formula to eliminate cash allocation to school sites:</td></tr>
</table>

What is the current formula we use and what are the proposed changes to that formula? How are we building in some flexibility for schools that see a high number of new students during a year (newcomers, continuation programs, foster youth)?	We will not have the financial resources to build in flexibility for schools that see a high number of new students during the year. The ability to reach the projected 95M budget reduction target will have to be reached solely by cuts to schools and central. Currently, the majority of the positions allocated to school sites are done on a per student basis. For most positions, this is based on contracts with unions and in some cases, the approach to basic operations on a school site. The approach to targeted and restricted funds is also mostly based on a per pupil allocation that is provided as cash to school sites. Sites then use cash to choose from a menu of allowable positions depending on the targeted or restricted funds. The funding profile shows how this breaks down, school by school.
What are the strategic staffing positions at sites? Can we see a chart with these strategic positions including the impact on students' outcomes for these positions? What is the staffing formula and is this spelled out in labor contracts?	Linked to the question above, it is difficult to provide an overall strategic approach when we allocate funds to school sites. Although there is an allowable use for the targeted or restricted funds, we have not forced school sites to invest in items aligned to the strategic plan and LCAP. Many staff and non-labor investment decisions are in alignment with these plans but there is no staff:strategy in place when we allocate cash to schools because the school has options. A shift away from a cash allocation will allow for better focused investments. The information in this Staffing Proposal is a draft of initial planning. School Sites will engage with this draft beginning the first week of December 2024.
Option 11: Eliminate any TSA's that may be funded by on-going dollars:	
Board Question	**Staff Response**
How many base TSA's do we currently have and what reduced amount are we trying to hit?	We currently have 229 FTE for TSA's that are at schools and central offices. Some of these TSAs are designated as "Classroom TSA". Further analysis shows that 70% of the TSAs listed as "classroom TSA" are not assigned a class to teach at the school site and are fully out of the classroom. A total of 15.48 FTE is in unrestricted GP, the rest are in supplemental and other grant resources.

If we moved TSA's to Measure G funds, what cuts will school sites have to make to current programming that is using that funding source? And that would only be a short term solution since Measure G funds has an expiration date for now, correct? How many TSA's work at school sites that have PTA/PTO's that fund positions through their fundraising?	The District has developed a new plan for a defined number (approx 65 this number is still under review) of Literacy focused TSA's to be allocated to school sites which will not require the use of Measure G. We are using the Learning Recovery Grant to pay for this investment. Please note that this is a one-time investment that will sunset, June 30, 2028.
Why are we eliminating TSAs with on-going money? How will this affect secondary literacy staffing? Are TSAs strategic staffing for sites? Are TSAs part of the staffing formula for sites? Are some TSA positions part of the community schools plan for those schools that have community schools grants?	An allocation of TSAs as a strategy is listed on this Staffing Proposal as Proposal #4. Please see the table for responses. The current funding resource for secondary literacy TSAs has been Learning Recovery funds and is not in on-going funds. Some schools have allocated a portion of their Community Schools grant to a TSA allocation, however, there is a proposal to eliminate the ability for schools to purchase additional TSAs due to the inability to properly staff our schools with a credentialed classroom teacher.
Option 12: Elimination of 80% of all Vacancies	
Board Question	**Staff Response**
I'm cautiously supportive of this strategy but I would like to see what work have we done to better understand these vacancies and any solutions we may have to prevent them or make the positions desirable. If we do this, I want to make sure we don't fill them with contractors or consultants to prevent any litigation from our labor partners.	Developing clear restructuring rules for contracts will address this concern and previous questions.

How would a Minimum Vacancy Pool work?	The District will allocate a proportion of 60% of its vacancies into the 2025-26 Budget. Currently, the Unrestricted plus vacancies from resources the District contributes to is $32M. The District will budget for 60% ($20M) of these/related vacancies and utilize the remaining amount to offset its deficit and continue operations. The Minimum Vacancy Pool Strategy is a cost-saving approach to manage staffing levels more efficiently while reducing expenses. This strategy involves deliberately maintaining a small, manageable number of unfilled positions (vacancies) across the organization. By carefully monitoring and controlling the number of vacant roles, the organization can allocate funds more strategically without negatively impacting essential operations or services. By maintaining a minimum vacancy pool, the district reduces payroll expenditures, contributing directly to addressing budget deficits. Allows for financial flexibility and resource reallocation to areas of greater need, such as student programs or urgent operational expenses. The Minimum Vacancy Pool Strategy is a deliberate and structured approach to saving money by managing staffing levels in a way that balances fiscal responsibility with operational effectiveness. When implemented thoughtfully, it can help districts navigate financial challenges while preserving the quality of education and support services.
Option 13: Hiring freeze or Permanent elimination of historically vacant positions:	
Board Question	**Staff Response**
Do the numbers for this option include option 12 or not?	The hiring freeze would encompass current vacancies and positions that become vacant in the future. This changes daily.
Option 14: Target to increase staff attendance	
Board Question	**Staff Response**

I agree that it is valuable to analyze staff attendance and the impact it has on student attendance but I don't see how this is a budget balancing reduction we can make at the moment. Please explain.	Analyzing staff attendance and its impact on student attendance is a valuable exercise that directly affects the district's ability to deliver quality education. However, this analysis can also contribute to budget balancing in indirect but meaningful ways. High rates of staff absenteeism often result in increased costs for substitutes and a potential decline in student attendance due to disrupted learning environments, which can affect Average Daily Attendance (ADA) funding. By addressing staff attendance through targeted interventions—such as professional development, improved workplace supports, and accountability measures—the district can reduce substitute costs and potentially improve student attendance, leading to higher ADA revenue.
Would a hiring freeze include all departments and would it include any reclassifications in central office positions?	A hiring freeze is district-wide with parameters. The hiring freeze memo described that positions are freeze
Option 15: Fixed Asset Revenue Strategy	
Board Question	**Staff Response**
As a part of this can we revisit the formula we use to charge charter schools to utilize our space? Can staff provide us with recommendations to not only help cover the cost to maintain the facility but create revenue for these properties and an outline of the process to make these changes to existing leases to charter schools?	Prop 39 has a strict legal formula governing both how much space a charter school is "entitled" to, and the rate districts are allowed to charge for that space. You can view the calculation of this year's per square foot rate, as calculated by state law, here on the OCS website. Despite the obstacles posed by Prop 39 restrictions, OCS has worked diligently over the last five years to get an increasing number of charter schools into "in-lieu of Prop 39" leases. These leases provide a number of benefits to OUSD beyond traditional Prop 39 leases, including escalating premiums for additional years and charters taking over some costly B&G responsibilities. Because charter schools can always reject an "in-lieu" lease in favor of a traditional Prop 39 lease, these in-lieus are the product of extensive negotiation to secure the most favorable conditions possible for OUSD. OUSD remains responsible for all ongoing maintenance in short term Prop 39 and in-lieu leases, and so longer-term "Prop 51" leases are another way for OUSD to secure favorable

	lease conditions while continuing to receive revenue. In a long-term Prop 51 lease, OUSD has no maintenance responsibilities for the property while still receiving income (as well as a renovated building). This is another way for the District to fulfill our Prop 39 legal obligations. With the recent approval of Prop 2 (the successor program to Prop 51), the coming months present a unique opportunity for OUSD to allow charter schools to apply for state funding for improvements to OUSD buildings. Should the state approve a charter school's application for Prop 2 funding, OUSD would have the option to enter into a long-term lease with the charter school. At this point, OUSD would no longer have any maintenance responsibilities for the building, the building would undergo renovation, and OUSD would continue to collect revenue from the charter school.
Option 16: Eliminate Co-Principals	
Board Question	**Staff Response**
How are AP's currently assigned to school sites?	Secondary schools larger than 350 students are allocated an Assistant Principal. Secondary schools between 150 and 350 students receive one-time funded Assistant Principals until/unless ongoing funds can be identified. Elementary Schools larger than 650 students are allocated an Assistant Principal.
Option 17: 12 M CSM and Case Managers become 11m or 10m	
Board Question	**Staff Response**
What type of work do CSM's do when school is not in session? If we are to shift them to 11m or 10m what effect will this have on students and families, especially our most vulnerable?	Here is the job description of the Community School Manager. Below are some of the training and coordination a CSM does during the additional month, as referenced in the job description: Facilitate and/or provide technical assistance to the various school leadership teams, including School Site Council, Coordination of Services Team (COST), Student Success Team, and site-based providers. Develop, manage, and oversee the implementation of an effective referral process including

	facilitating the Coordination of Services Team (COST). Conduct outreach to students and families about available resources and how to refer, and regularly assess effectiveness of outreach efforts. Train and support service providers to understand and align programs with school structures, systems, curriculum and goals. Establish systems to manage and maintain quality partnerships, including, but not limited to: development of MOUs, facilitation of regular meetings, planning sessions, joint work plans and collaborative problem- solving/conflict resolution. Act as point person for agencies and programs interested in partnering with school and help to broker new partnerships that are aligned with school goals and needs. If there were a shift to 10 months, much of the training and system set-ups done to start the school year off with these items in place will likely need to begin after the school year begins.
Option 18: 12 M CSM and Case Managers become 11m or 10 m:	
Board Question	**Staff Response**
Can we get the list of positions that lead to $2.5 mill in savings? How will this affect students at our school sites and centralized district functions?	**Please see the document summarizing our current Case and Community School Managers.**
What specific positions could be turned into 10-month	Switching any position into fewer months requires negotiating contracts and employee

positions? Could central office positions become 10-month positions? Can all teaching and TSA positions be 10-month positions?	agreements. Confidential employees, although not represented by a union, still have an employment contract with OUSD. We have several positions that are standard 10 months that over time, we have added additional days to the calendar. The District is unclear universally of what the additional months are providing in service and outcome.
Option 19: Revise Budget handbook guideline to decrease FTE and other allocations:	
Board Question	**Staff Response**
The rationale for this is confusing. Please explain.	The Budget Development Handbook establishes the rules and requirements of various types of funding. The changes, clarity, and the use of allocations are part of restructuring our funding allocation model. There is a Budget Handbook for Central and School Sites.
Option 20: Outsourcing Annual related positions to NPA/Consultants:	
Board Question	**Staff Response**
The rationale for this is confusing. Please explain. What are NPA's?	Special Education staffing relies on Non-Public Agencies to provide IEP services when OUSD cannot staff at the necessary levels. OUSD is responsible for the services indicated on an IEP and cannot tell a family that OUSD is unable to provide the services in their child's IEPs.
Option 21: SPED contribution from base	
Board Question	**Staff Response**
I agree that we need to have an external evaluation of our SPED costs so that we can make shifts to reduce costs in	No, there will be no savings. The focus for the 25-26 budget development process is to contain cost so we are not increasing expenses, given our current financial situation.

the out years. Are there any savings we can plan for before the external evaluation?	
Option 22: Re-align salaries for large/small principals:	
Board Question	**Staff Response**
Is this a shift of policy or contract language?	This item is a shift in policy. However, because it involves compensation (which is a mandatory subject of bargaining) and because it is an established past practice, the District is required to negotiate the change.
Option 23: Eliminate/Significantly reduce overtime:	
Board Question	**Staff Response**
I agree that we need to centralize overtime but have we done a multi-year department/school site analysis on overtime to see any trends?	Yes and this is ongoing. The reasons and rationale vary. Absences, vacancies, reduction in staffing that we cannot fill, long term injuries, special projects, especially emergency projects in facilities that are generated due to projects we have not funded in deferred maintenance and other sources. There are many things we have reduced and that have been requested that we do not have the capacity to maintain at the same levels as we may have in the past. Another area of focus is the use of facilities is wider than the number of students and classrooms needed; therefore, we are spending more time because we have not adjusted our use of our facilities to support the number of programs and students in the facilities. WIth declining enrollment, the use of the school footprint should decline. This is an area we are looking to implement with budget development for our custodial department in partnership with the CSI Division.
Option 24: Review practices for master schedules:	
Board Question	**Staff Response**
How will this create ongoing cost savings?	There is no plan to implement cost savings by addressing master schedules at secondary

	school sites.
Option 25: Reserve Loan Payment to be paid earlier:	
Board Question	**Staff Response**
Are there any other financial benefits to paying the loan earlier?	Yes, interest payments will be reduced.
Can you explain what it means to reserve the 2025-26 Loan Payment to be paid in 2024-25 after the Fiscal Systems Audit? Are we delaying the payment?	It means that we will use $2M from AB1840 or another source (Fund Balance is doubtful, but possible) and reserve it on our financial report for the specific use of the 2026-27 loan payment.
Option 26: Positions for review in S&C	
Board Question	**Staff Response**
How are High Needs Schools identified and what is the criteria to designate an AP? I'd like to better understand how S&C dollars are decreasing especially when student populations that allow us to get those dollars are increasing. Can we get some information on this?	High needs schools are identified by several criteria, to include unduplicated count percentages, enrollment, school culture and climate, safety, and academic needs. S & C Dollars are decreasing because a. Enrollment drives the allocation as does the unduplicated percentage. Our use of S & C has been primarily adding staff. The District needs to manage the number of employees that it has as we are unable to afford, with the historical allocation practices, the increase in employee costs with high cash allocations to sites. There is a plan to allocate staffing to the school sites using supplemental funding, but not at the same levels.
Option 28: OUSD safety investments:	
Board Question	**Staff Response**

I don't know how we can achieve cost saving here. Can we be provided with examples or more information?	There is no planned reduction for Safety Investments. Staff will be conducting a post action review of current safety policies, including the George Floyd Resolution to clearly articulate the ongoing costs to the board. This should not be confused for a cost reduction.
General Questions	
Board Question	**Staff Response**
Can we get a breakdown of the $95 million we need to cut? Such as a $ amount or % that is for negotiations, the deficit, ect?	The Budget Balancing Solutions, Attachment C is the breakdown of the $95M. We are overspending in the Unrestricted general fund by $95M.
Additional Direction: Reduction in RAD: Only keeping revenue generating or revenue supporting positions (example of revenue generating positions: attendance tracking and support, example of revenue supporting positions: grant compliance)	None of those types of positions live in RAD. There is a basic level of data reporting necessary in a District. RAD is also responsible for implementing the ELPAC and other State Assessments. RAD has experienced significant reductions in the past few years and will experience another reduction this upcoming year.
What is the estimated investment/cost in the design team work? Of course, this would be a one-time cost, but just want to be clear with the Board and public what the level of investment will be.	The investment has been to provide the Design Team Members with a stipend for the additional work they complete to redesign their school. Additional costs that have been supported are: -Community Meeting costs (food, childcare, translation); -Improvement Design Content (hiring consultants to work with design teams on a one-time basis- Big Picture Learning; Dual Language, STEM, etc.) -Most often the costs vary depending on the level of redesign content. Often, the amount of funding necessary is largely to fund the site based planning and engagement activities that have cost on average of $50,000 per site. The majority of the site support is provided by the Continuous Improvement Directors and Network Superintendents.

2025-26 Budget Balancing Solutions, Attachment C, Draft 1 Summary and Detail

Board Office Use: **Legislative File Info.**	
File ID Number	**24-2598**
Introduction Date	**10/23/2024**
Enactment Number	
Enactment Date	

OAKLAND UNIFIED SCHOOL DISTRICT

Community Schools, Thriving Students

Board Cover Memorandum

To	Board of Education
From	Kyla Johnson Trammell, Superintendent Lisa Grant-Dawson, Chief Business Officer Ryan Nguyen, Interim Chief Financial Officer
Board Meeting Date	October 23, 2024
Subject	Review and Accept the Budget Balancing Solutions Options for the 2025-26 Budget to address the District's $95M Deficit
Ask of the Board	It is recommended that the Board review and accept the 2025-26 Budget Balancing Solutions as presented and provide direction to develop the budget balancing scenarios.
Background	On September 16, 2024, the District received a letter from the Alameda County Office of Education (ACOE) providing the results of the review of the District's 2024-25 Adopted Budget and a Conditional Approval of the budget pending further actions to support the approval of the budget by November 8, 2024 by the ACOE. The letter, which was presented and discussed by the Board at its regularly scheduled board meeting on September 25, 2024 by the County Superintendent Alysse Castro, who also discussed the letter and its contents to the District's labor partners on September 19, 2024. The letter was also discussed with the Budget and Finance Committee on October 3, 2024 and presented to the Board for acceptance via Board Agenda Item 24-2377A, Resolution 2425-0128. The District met with the County on numerous occasions in the prior years to establish a rhythm and cycle for Budget Balancing Solutions, in light of the historical years of deficit and one time spending. The dates presented were strategized and affirmed in joint effort by ACOE and the District staff, prior to the letter being finalized and submitted, which is another example of progressive governance, effective communication, and support of the District Fiscal Sustainability Plan. The letter included the following Actions needed to address Conditional Approval (EC 42127). The items in bold were completed timely. This agenda item is focused on the deliverable for October 31, 2024.

1. ***By September 30, 2024, OUSD Staff will provide the OUSD Board, the Fiscal Trustee, and ACOE with a target amount for budget adjustments for 2025-26 that reflects the updated fund balances as a result of the 2023-24 Unaudited Actuals, covers the existing shortfall, and any new or planned commitments not factored into the Adopted Budget; and***
2. ***By October 8, 2024, OUSD Staff will provide the Fiscal Trustee and ACOE with a cohesive and aligned strategic plan to address the target amount for budget adjustments with a date scheduled for a Board study-session to review and discuss the cohesive scenarios for budget adjustments.***
3. *By October 31, 2024, the OUSD Board will provide staff with direction on which budget adjustment scenario(s) to pursue that address the target amount for budget adjustments, which will return to the Board for further action.*
4. *By November 8, 2024, ACOE will conduct a review of all the items listed above and will make a final determination regarding the Adopted Budget in accordance with statute.*
5. *Ongoing on a bi-weekly basis,*
    a. *OUSD Staff will meet with the Fiscal Trustee and ACOE to provide updates, incorporating any committee work and Board Member report-outs that are reflective of the cohesive and aligned strategic plan; and*
    b. *ACOE will meet with the Fiscal Trustee, OUSD's Superintendent, and the OUSD Leadership team, to review and support OUSD's cohesive alignment between OUSD Leadership, the OUSD Board, and the community.*

Note that the above actions in September, October, and November are critical to resolve the conditional approval, but do not complete the budget balancing process. OUSD Board and Staff must continue to take budget balancing actions as part of the 2025-26 budget development process.

Additional actions that need to be taken, ideally in November and December 2024 (by the current Board that approved the increases in compensation since June 2023), but no later than February 2025 (which will involve new Board members just being seated) include, but are not limited to:

1. *By November 30, 2024, the OUSD Board will take action on a budget balancing scenario to address the target amount for the 2025-26 budget adjustments.*
2. *By December 15, 2024,*
    a. *The OUSD Board will take action, or set of actions, to implement the budget balancing solutions as part of the 2025-26 budget.*
    b. *Approve the 2024-25 First Interim Financial Report factoring in target amount for budget adjustments that will be approved or risk receiving a Negative Certification.*
        i. *A negative certification is assigned when a district will be unable to meet its financial obligations for the remainder of the current year or for the subsequent fiscal year.*

The Board's action on this item supports what we have developed in the last three years of the Board receiving and adopting Budget Balancing solutions, which essentially provide staff direction to proceed with the analytics and implementation plans therein.

Discussion	The District is presenting the 2025-26 Budget Balancing Solutions, which began with the 2024-25 Budget Balancing Solutions and 2025-26 Restructuring Plan adopted on February 28, 2024 via Board Agenda 23-2308D, Resolution 2324-0137. This plan as summarized was designed to prepare for the significant challenge looming the horizon with the impending expiration of one-time state, federal, and private resources after the 2023-24 academic year. The impending conclusion of these funds demanded a strategic foresight and meticulous planning to ensure a seamless transition without compromising the quality of programming, support services and operations provided to our students, educators and District. Achieving quality, through the coherence of increased efficiency, effectiveness, and sustained and predictable investments across our schools and central departments is the "North Star" for every student and employee of the District. The plan included five essential areas of focus: *A.* Restructuring of Schools Aligned to AB1912 Process *B.* Restructuring of Staff Formula to Schools *C.* Restructuring of Continuous School Improvement (CSI) Division *D.* Restructuring of Business/Operations to Centralize Services & Asset Management *E.* Restructuring of School Site Allocations to Centralize Key School Investments and Revising Accompanying Board Policies to Move from Results-Based Budgeting to a More Centralized Approach with Clear Criteria for Earned Autonomies The 2025-26 Budget Balancing Solutions includes the identification of strategies B – E and an accompanying assignment of one of the Three R's: Re-envision, Redesign and Restructure as adopted on June 26, 2024 via Resolution 2324-0212. These solutions seek to directly address the $95M deficit and identified projected and sustainable cost avoidance, savings, and revenue enhancements are listed for the Unrestricted and Restricted General Fund Budget. The District is following a similar review and will make appropriate budget recommendations for ALL of its ancillary funds as rising costs and compensation increases progress, as prioritized and planned. As Board has previously provided direction on the AB 1912 process when it adopted the District's Restructure Plan, the District is also addressing item A, The AB 1912 Process parallel to the Budget Balancing Solutions process. The AB 1912 process has its own distinct timelines and required procedural steps. The District staff does foresee the outcomes of the AB 1912 process and the restructuring opportunities therein to support solutions to build a sustainable district with a recommended cost savings, a smaller footprint, and higher quality investments at schools.

The current AB 1912 Timeline for the 2024-25 fiscal year is summarized on the following chart:

Updated AB 1912 Timeline and Milestones (con't)

Equity Impact Analysis Metrics & Criteria Development (June - September 2024)	During this period, the development of criteria and agreement on the metrics for the Equity Impact Analysis is carried out.
Approval of Metrics (August 28, 2024) ***Requesting board approval to move to September 25, 2024***	The final set of metrics is recommended, and the process of how feedback is incorporated is described during a regularly scheduled Board meeting.
Scenario Building and Equity Impact Analysis* (October 2024) ***Includes Coinciding Financial Analysis***	Different scenarios are built, considering regional aspects, facilities conditions, travel distances, programmatic considerations, and attendance boundaries.
Staff Report - 1st Read of Recommended School Changes (November 13, 2024)	The first read of the staff report on the recommended school changes is presented.
Staff Report - Adoption of Recommended School Changes (December 11, 2024)	The finalized recommended school changes and accompanying staff report will be brought to the Board for possible action.
Enrollment Window Impacted by Timeline (January 2025)	Enrollment processes will be impacted as a result of the timeline and any decisions made.

The First two items listed have been completed and presented to the Governing Board, which most recently approved on September 25, 2024 via Board Agenda Item 24-2399, Resolution 2324-0020D: Equity Impact Analysis Metrics for Initiation of School Changes Per Education Code 41329.

The Budget Balancing Solutions list provided is a significant and unpopular draft of options that can be impactful operationally and financially. Every option should be considered as the District engages in thoughtful and diligent planning of its recommendations in its strong recommendations to redesign and restructure the District. As shared for the last several years, the District is declining enrollment, our ongoing revenues are declining, our one time resources have expired, new grants received also have a sunset dates as early as June 2026, and several philanthropic awards we have received are declining in allocation amounts and still require annual applications which are not guaranteed.

The current projected Unrestricted Budget Balancing solutions yield $65.6M in savings/cost avoidance (an action implemented to reduce the occurrence of an expense), which leaves a $29.5M variance. The District is also applying many of the strategies to Restricted resources, that also through prioritization and perimeters can be used to support programs more efficiently. The current projection of the Budget Balancing Solutions for restricted programs is $88.4M, which is due in large part to the heavy investments in Restricted resources.

Attachment C Summary - $95M		Ongoing				
		Unrestricted		Restricted		
		Personnel	Non-Personnel	Personnel	Non-Personnel	Grand Total
Re-Envision	School Site	$35.4	$1.0	$76.94	$2.00	**$115**
	Central Office	$2.3	$2.6	$3.86	$2.00	**$11**
	Other	$3.7	$0.0	$0.00	$0.00	**$4**
Redesign	School Site	$2.0	$0.0	$2.8	$0.00	**$5**
	Central Office	$0.0	$0.0	$0.00	$0.00	**$0**
	Other	$0.0	$0.0	$0.00	$0.00	**$0**
Restructure	School Site	$14.6	$0.0	$0.0	$0.00	**$15**
	Central Office	$2.0	$0.0	$0.8	$0.00	**$3**
	Other	$2.0	$0.0	$0.00	$0.00	**$2**
Total	School Site	$52.0	$1.0	$79.74	$2.00	**$135**
	Central Office	$4.3	$2.6	$4.66	$2.00	**$14**
	Other	$5.7	$0.0	$0.00	$0.00	**$6**
	Grand Total	**$62.0**	**$3.6**	**$84.40**	**$4.00**	**$154**
	Unrestricted Target	**$95.0**				
	Variance	**$29.5**				

The Budget Balancing solutions are sorted in the order of the Three R's category, and subsequently by the Restructure Recommendation Area, and followed by the amount. There are a few items that are related, yet only one option is modeled. The Vacancy solutions, Items 12 and 18 are both listed; however, only Item 18 is used to project potential savings. The District will return with a recommendation for both options prior to the November 30th deadline. There are also additional solutions listed that do not have a dollar value represented as of the time of this presentation as Item 13, 19, 20, & 27. Additional analysis, negotiations, and implementation plans to include where third-party support in analysis and recommendations are being developed will be forthcoming with more framing prior to November 30th. Item 14 is related to Fixed Assets, which was also identified as an option in the Restructure Plan is in progress and a timeline and future projected will be provided when known. The District will also clarify as proposals are finalized the number of FTE's to coincide with the dollar values as well as the projected year of implementation, as some items will not yield budget modifications for the 2025-26 year.

In addition to the Study Session on October 23, 2024, this item will be discussed at the Budget and Finance Committee meeting on November 7, 2024. As a final reminder, the next progressive due dates for the Budget Balancing Solutions Process are November 8th and December 15th as listed above.

Recommendation	It is recommended that the Board review and accept the 2025-26 Budget Balancing Solutions as presented and provide direction to develop the budget balancing scenarios.
Attachments(s)	● Resolution 2425-0129 Review and Accept the 2025-26 Budget Balancing Solutions and Provide Direction to Develop the Budget Balancing Scenarios ● 2025-26 Budget Balancing Solutions

	● 2024-25 Attachment B and 2025-26 Restructure Recommendations ● 23-2308D - 2024-25 Budget Balancing Options, Increases,Reductions - Attachment B and2025-26 Restructure Recommendation Second Read ● Presentation

RESOLUTION OF THE
THE BOARD OF EDUCATION OF THE
OAKLAND UNIFIED SCHOOL DISTRICT

RESOLUTION NO. 2425-0129
Review and Accept the 2025-26 Budget Balancing Solutions and Provide Direction to Develop the Budget Balancing Scenarios

WHEREAS, the OUSD Governing Board adopted Resolution 2324-0137, Proposed Budget Adjustments, Attachment B for Fiscal Year 2024-25 and Restructuring Recommendations for 2025-26 which centered on strategies to restructure the District's infrastructure and operations as outlined in the Restructuring Recommendations Section of the Attachment B Staff Memo; and,

WHEREAS, the items outlined include the following strategies:

A. Restructuring of Schools Aligned to AB1912 Process
B. Restructuring of Staff Formula to Schools
C. Restructuring of Continuous School Improvement (CSI) Division
D. Restructuring of Business/Operations to Centralize Services & Asset Management
E. Restructuring of School Site Allocations to Centralize Key School Investments and Revising Accompanying Board Policies to Move from Results-Based Budgeting to a More Centralized Approach with Clear Criteria for Earned Autonomies

WHEREAS, the OUSD Board adopted its Fiscal Year 2024-25 Budget on June 28, 2024 with the aforementioned budget adjustments and began began implementing the Restructuring Recommendations in preparation for the 2025-26 Budget year; and,

WHEREAS, the OUSD Board adopted the Three R's Resolution 2324-0212: Re-envision, Redesign and Restructure OUSD in 2024-25 on August 14, 2024; and,

WHEREAS, the Alameda County Office of Education ("ACOE") conditionally approved the FY 2024-25 Budget and responded in a letter dated September 16, 2024 and outlined specific action items and due dates to complete their review by November 8, 2024. The letter is appended to this Resolution; and,

WHEREAS, OUSD Governing Board has reviewed the letter, its content, and deadlines and has no objections to at its regularly scheduled Board meeting on September 25, 2024 and at the Budget and Finance Committee meeting on September 3, 2024, and the Board accepted and responded to the letter on October 9, 2024 as required by Education Code section 42127(d)(3);

WHEREAS, the District is presenting its 2025-26 Budget Options for review and acceptance by the Board at its October 23, 2024 study session; and,

WHEREAS, the District has provided Budget Balancing Solutions aligned to Items B – E as listed above of the District's Restructure Plan; and,

WHEREAS, Item A of the District's Restructure Plan as listed above, Restructuring of Schools Aligned to AB1912 Process, is proceeding concurrently to the Budget Balancing Solutions process and neither a financial estimate nor restructure plan are being presented as a Budget Balancing Solution at this time; and,

WHEREAS, the Board is required to provide staff direction by October 31, 2024 on which budget adjustment scenario(s) to pursue that address the target amount of $95M for budget adjustments and will return to the Board for further action by November 30, 2024; and,

NOW, THEREFORE, BE IT RESOLVED in fulfillment of its obligations of the District's 2024-25 Conditional Budget Approval and its 2025-26 Budget Development Process to address the projected $95M target, the Board approves the 2025-26 Budget Balancing Solutions as presented;

BE IT FURTHER RESOLVED, that the Board reaffirms its commitment to continuing the parallel AB 1912 process according to the timeline recommended by staff, as recommended in the District's aforementioned Restructure Plan.

Passed by the following vote:

PREFERENTIAL AYE:

PREFERENTIAL NOE:

PREFERENTIAL ABSTENTION:

PREFERENTIAL RECUSE:

AYES:

NOES:

ABSTAINED:

RECUSE:

ABSENT:

CERTIFICATION

We hereby certify that the foregoing is a full, true and correct copy of a Resolution passed at a Regular Meeting of the Board of Education of the Oakland Unified School District held on the 23rd Day of October2024.

OAKLAND UNIFIED SCHOOL DISTRICT

_____

Benjamin "Sam" Davis
President, Board of Education

_____

Kyla Johnson-Trammell
Superintendent and Secretary, Board of Education

Legislative File	
File ID Number:	**24-2598**
Introduction Date:	**10/23/2024**
Enactment Number:	
Enactment Date:	
By:	

)25-26 Budget Balancing Solutions Summary

2025-26 Budget Balancing Solutions Summary, Attachment C

Attachment C Summary - $95M		Ongoing				Grand Total
		Unrestricted		Restricted		
		Personnel	Non-Personnel	Personnel	Non-Personnel	
Re-Envision	School Site	$35.4	$1.0	$76.94	$2.00	**$115**
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	Central Office	$4.3	$2.6	$4.66	$2.00	**$14**
	Other	$5.7	$0.0	$0.00	$0.00	**$6**
Grand Total		**$62.0**	**$3.6**	**$84.40**	**$4.00**	**$154**
Unrestricted Target		**$95.0**				
Variance		**$29.5**				

2024-25 Attachment B and 2025-26 Restructure Recommendations

Oakland Unified School District

Proposed Adjustments for 25-26 Budget Development - Budget Balancing Solutions - Attachment C

Scope: The purpose of this list of Budget Balancing Solutions is to develop options for the District to Restructure itself to not only reduce its $, but also to The 3 R's is the framework for how each area of restructuring will be categorized.

Re-envision - View or visualize (something) in a different way with the aim of improving or transforming it.

Redesign - Design (something) again or in a different way.

Restructure - organize differently.

	In Millions	
Target	$95.0	$0.0
Projected Restructure Amount	$65.6	$88.4
Variance	$29.5	

Meeting Dates: 2 x 2 - October 10 & 15, Board Study Session: October 23, 2024 (Within Regular Board Meeting)

Option Number	Budget Balancing Solutions for Board Consideration	Restructure Recommendation Area	Three R's	Action Statement	Rationale	Projected Cost Unrestricted	Projected Cost Restricted
1	Centralize copier purchases and copier contracts, Fleet Management, Mail Services, & Procurement	D Restructuring Operational Services	Re-Envision	...How we centralize purchases, supplies, and services that would be better priced, managed, and sourced under single contracts.	The District must finds ways to build a balanced and sustainable budget and not spread its resources so thinly it cannot operate properly.	$0.6	
2	Elimination of management positions in SLT departments	D Restructuring Operational Services	Re-Envision	...How we do business and how to further reduce staffing in the Central Division without sacrificing compliance and introducing inefficiencies.	Target: 2M across all SLT divisions. SLT leaders may need to reduce FTEs in restricted resources to make room to shift strategic positions to get to reduction target. Review staffing and communicate clear impact to operations.	$1.0	$2.0
3	Reduce additional staffing to school sites beyond strategic staffing positions	E Restructuring of School Site Allocations to Centralize Key School Investments and Revising Accompanying Board Policies to Move from Results-Based Budgeting to a More Centralized Approach with Clear Criteria for Earned Autonomies	Re-Envision	...How we provide quality education and safe schools, while reducing additional supplemental school site staffing, yet establishing or maintaining core allocations and reenvisioning efficiencies for high student outcomes and balanced staffing.	The District must finds ways to build a balanced and sustainable budget and not spread its resources so thinly it cannot operate properly.	$1.0	
4	Centralized Material and Supplies	D Restructuring Operational Services	Re-Envision	...How we build a budget for material and supplies and do we collapse budgets by resource to support supply use.	The District must finds ways to build a balanced and sustainable budget and not spread its resources so thinly it cannot operate properly.	$1.0	
5	Provide a recommendation for cash reduction to school sites for 25-26 budget	E Restructuring of School Site Allocations to Centralize Key School Investments and Revising Accompanying Board Policies to Move from Results-Based Budgeting to a More Centralized Approach with Clear Criteria for Earned Autonomies	Re-Envision	...How we provide quality education and safe schools, while reducing cash allocations, yet maintaining core and reenvisioning efficiencies and high student outcome.	The District must finds ways to build a balanced and sustainable budget and not spread its resources so thinly it cannot operate properly.	$2.0	
6	Reduce consultant contracts	D Restructuring Operational Services	Re-Envision	...How we reconsider our partnerships through prioritization and evaluating what tasks maybe excessed or perhaps performed in house for Central and Schools sites.	The District must finds ways to build a balanced and sustainable budget and not spread its resources so thinly it cannot operate properly.	$2.0	$4.0
7	Spend down all reserves in parcel taxes for 25-26 and 26-27	E Restructuring of School Site Allocations to Centralize Key School Investments and Revising Accompanying Board Policies to Move from Results-Based Budgeting to a More Centralized Approach with Clear Criteria for Earned Autonomies	Re-Envision	...Annual allocations of our parcel taxes have not always yielded full spending; however, the District can re-envision how it uses carryover within the scope of each measure.	This would be one time use for 2025-26/26-27; would need to include language that positions would be eliminated once carryover is exhausted in these funds. Projected EFB - Measure G1 (MS) - $5.8M Measure H $3M Measure G $4.4M Measure H $7.3M. Rule on Base TSA's - Fund out of Measure G ($2M). S & C may be applicable as well $9.3M.	$2.0	$20.5

Oakland Unified School District

Proposed Adjustments for 25-26 Budget Development - Budget Balancing Solutions - Attachment C

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Restructure - organize differently.

	In Millions	
Target	$95.0	$0.0
Projected Restructure Amount	$65.6	$88.4
Variance	$29.5	

Meeting Dates: 2 x 2 - October 10 & 15, Board Study Session: October 23, 2024 (Within Regular Board Meeting)

Option Number	Budget Balancing Solutions for Board Consideration	Restructure Recommendation Area	Three R's	Action Statement	Rationale	Projected Cost Unrestricted	Projected Cost Restricted
8	Eliminate/Significantly Reduce extended contracts	E Restructuring of School Site Allocations to Centralize Key School Investments and Revising Accompanying Board Policies to Move from Results-Based Budgeting to a More Centralized Approach with Clear Criteria for Earned Autonomies	Re-Envision	...How we manage employee time and our resources. We need to evaluate what we are asking employees to do beyond their standard assignment and the priority and impact to quality education.	Need 1-2 year analysis of spend on extended contracts. Develop centralized approval process, moving forward (restructuring component: improve budget monitoring). The District had 4,128 HRA's in 2023-24	$2.3	$11.7
9	ADA target to increase attendance	D Restructuring Operational Services	Re-Envision	Increase revenue annually with higher average attendance Districtwide.	The District's Enrollment to ADA has not reached 94% and remains at 89% since the pandemic. We are now funded by a three year average, which for the 2024-25 budget is 29,985. If the average daily attendance increased in 2024-25 by 3% (250 increase in ADA by Gradespan) we would earn $3.8M more in revenue. If the trend continued into 2025-26, we would earn $13.8M more in 2025-26. Increase attendance: In 2023-24 Elementary: 46% > 90% and 54% below 90%. Middle School, 44% above 90% and 56% below. High School 75% above 90%, 25% Below.	$3.7	
10	Restructure school site allocations through revision of staff formula to eliminate (with a few exceptions) cash allocations to school sites:	B Restructuring Staff Formula	Re-Envision	...How we provide quality education and safe schools, while reducing school site staffing, yet maintaining core and reenvisioning efficiencies and high student outcome.	The District must finds ways to build a balanced and sustainable budget and not spread its resources so thinly it cannot operate properly.	$6.0	$4.0
11	Eliminate any TSAs that may be funded by on-going dollars	E Restructuring of School Site Allocations to Centralize Key School Investments and Revising Accompanying Board Policies to Move from Results-Based Budgeting to a More Centralized Approach with Clear Criteria for Earned Autonomies	Re-Envision	Evaluate and prioritize the use of teachers on special assignment and the deployment of the staffing throughout the District.	Eliminate TSA strategy excluding contractually required/MOU driven perimeters. Consider All Base TSAs being funded by Measure G, with a new allocation strategy following the following use perimeters: Provide programs, including arts and music, that enhance student achievement	$10.6	$24.0
12	Elimination of 80% of All Vacancies x Job Class or create Minimum Vacancy Pool x Job Class-Centralized Strategy	B Restructuring Staff Formula	Re-Envision	...How we consider another option of managing budgeted, yet unfilled positions as we budget and maintain our budget, with key consideration to positions we are constantly unable to fill.	The District has numerous vacancies that it budgets for annually, but never fills. These expenditures can be used to fund for actual positions that are filled while the District continues its restructure work.	$12.8	$18.6
13	Hiring Freeze OR permanent elimination of historically vacant positions	B Restructuring Staff Formula	Re-Envision	...How we manage the amount of vacancies we budget annually to maximize today's dollars and recruitment.	Annual Surplus vacancies exist and the budget is unable to use the allocated resources in a strategic manner. Eliminate all vacancies. Hiring Freeze Leaves positions open and in the	$21.9	$51.8

Oakland Unified School District

Proposed Adjustments for 25-26 Budget Development - Budget Balancing Solutions - Attachment C

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	In Millions	
Target	$95.0	$0.0
Projected Restructure Amount	$65.6	$88.4
Variance	$29.5	

Meeting Dates: 2 x 2 - October 10 & 15, Board Study Session: October 23, 2024 (Within Regular Board Meeting)

Option Number	Budget Balancing Solutions for Board Consideration	Restructure Recommendation Area	Three R's	Action Statement	Rationale	Projected Cost Unrestricted	Projected Cost Restricted
14	Target to increase staff attendance		Re-Envision	...How we set expectations for attendance amidst the District's additional mental and physical support for the employees it values.	The District is experiencing an increase in requests for substitutes and is reviewing absence rates for all job classes, sites, and departments. The District is also analysing the impact of staff attendance and student attendance and will provide a subsequent analysis		
15	Fixed Asset Revenue Strategy	D Restructuring Operational Services	Re-Envision	...How we strategically use our fixed assets to address one time financial revenue that can support the District as it implements long term decisions.	New RFP issued and vendor selected to review our fixed assets and support the update our Facility Plan. Fixed Asset Review of Vacant Properties by DCI and Brookwood Partners to provide options for the board on reuse, development and potential sale of district property.		
16	Eliminate Co Principals	B Restructuring Staff Formula	Redesign	...How we develop staffing equity for each school.	The District needs to assign 1 Principal to every site and add additional Admin Support through AP's as needed. Currently 1 Site - Life Academy & Joaquin Miller	$0.4	
17	12M CSMs and Case Managers become 11M or 10M	B Restructuring Staff Formula	Redesign	...Consider if we need staff present year round.	Evaluate rationale for staff to be year round versus following the school year and prioritize the decision on program need and not availability of funding.	$0.6	$1.3
18	Identify 11 and 12 mo positions that can be converted into 10 month positions	B Restructuring Staff Formula	Redesign	...Consider if we need staff present year round.	Need list of positions and recommendation for changes	$1.0	$1.5
19	Revise Budget Handbook guideline to decrease FTE and other allocations	D Restructuring Operational Services	Redesign	...Review our methodology for allocating funds and staffing and how they are aligned to contractual agreements, policies, or developed preferences and requests versus a quality schools model for allocations.	Make changes to criteria		
20	Outsourcing annual related positions to NPA/Consultants	D Restructuring Operational Services	Redesign	....A review of how we are using NPA and the impact of the rising costs versus the development of existing or new positions to do the same work. This work is being done with multiple programs.	- Land on work to be accomplished in 25-26; undetermined if immediate savings can be realized for 25-26		

Oakland Unified School District

Proposed Adjustments for 25-26 Budget Development - Budget Balancing Solutions - Attachment C

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Variance	$29.5	

Meeting Dates: 2 x 2 - October 10 & 15, Board Study Session: October 23, 2024 (Within Regular Board Meeting)

Option Number	Budget Balancing Solutions for Board Consideration	Restructure Recommendation Area	Three R's	Action Statement	Rationale	Projected Cost Unrestricted	Projected Cost Restricted
21	The Special Education Contribution comes from the base and needs to be shared by supplemental resources as the base cannot support all of the investments planned for SPED. The Contribution has grown by $103M in 14 years. The Base General Fund has grown by $151M in 14 years. The District must be able to balance the cost increases with supplemental funds. The contribution to ongoing major maintenance has grown by $13M, and it should be noted is calculated based on 3% of total expenditures.	B Restructuring Staff Formula	Redesign	We have noted and identified additional services to our Special Education program, to include supporting more students with layered needs. The Base General Fund needs support in managing the growing costs in addition to restructuring work.	Our Investment in special education has supplemental components that are not funded with supplemental funding and the Base is carrying the entire investment. We need to invest in additional support to help us balance program and cost containment. Need to contain costs for 25-26. Identify and set up contract for external evaluator to provide recommendations to deepen quality and increase efficiencies.	$0.0	
22	Re-Align Salaries for Large/Small Principals	B Restructuring Staff Formula	Restructure	...How we correct salaries to ensure equity in our salary allocations based on our school site size ratios developed to ensure we value positions properly Districtwide.	Provide equity for all Principals in salary based on the salary allocation, which is size of school.	$0.3	
23	Eliminate/Significantly Reduce Overtime Eliminate overtime, except for emergency core services: B&G for repairs Custodians to cover vacancies Payroll	D Restructuring Operational Services	Restructure	...How we prioritize what is required to be performed with hours beyond those designed by position.	Manage labor cost to perform essential duties and assignments and adjust additional support excluding necessary or emergency circumstances. Develop a centralized process to approve overtime; need analysis of projected cost to adjust down budget	$2.0	$0.8
24	Review practices for master schedules to ensure consistency and equity across site, and explore strategies to fund an additional period of instruction centrally rather than through individual site budgets.	B Restructuring Staff Formula	Restructure	...How we plan and implement changes in school course offerings and the efficient and practical use of staffing Districtwide, while contending with vacancies that go unfilled.	The District has reviewed its Master Schedules and seeks to provide symmetry in the staffing allocations and master schedule expectations across the high school network first and subsequently the middle school networks.	$2.0	
25	Reserve the 2025-26 Loan Payment to be paid in 2024-25 after the Fiscal Systems Audit which is scheduled to be completed in May 2025.	D Restructuring Operational Services	Restructure	....How we reduce our long term liabilities one year sooner and not budget for a loan payment in 2025-26 as we follow the loan payment process of state receivership carefully.	The Loan payment would be reserved with one time funds at First Interim for a projected June 2025 payment or Accounts Payable Accrual, therefore relieving our expenditures of $2M in 2025-26.	$2.0	

Oakland Unified School District

Proposed Adjustments for 25-26 Budget Development - Budget Balancing Solutions - Attachment C

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	In Millions	
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Projected Restructure Amount	$65.6	$88.4
Variance	$29.5	

Meeting Dates: 2 x 2 - October 10 & 15, Board Study Session: October 23, 2024 (Within Regular Board Meeting)

Option Number	Budget Balancing Solutions for Board Consideration	Restructure Recommendation Area	Three R's	Action Statement	Rationale	Projected Cost Unrestricted	Projected Cost Restricted
26	Positions for review in S & C in 2024-25: These positions were retained for an additional year in Resource 0006: Assistant Principals at High Need Schools ($3.2M S&C) 11-Month Teachers at select high schools ($1.3M S&C) Electives Teachers for Students Required to Take ELD ($3.9M S&C) Teachers for Late-Arriving Newcomer Students ($1.8M S&C) Teachers for Late-Arriving Continuation Students ($1.5M S&C)	B Restructuring Staff Formula	Restructure	...How we prioritize additional staffing in the District.	...Propose positions placed in 2024-25 in Resource 0006 for permanent elimination. As shared in 2024-25, as S & C carryover declines or other areas of investment are prioritized, we would eliminate the positions out of Resource 0006 and review if and how we prioritize these positions using other funding.	$12.3	
27	The District will Exit HBGB to allow analysis and recommended changes to benefit packages that can be negotiated with Bargaining Unit groups.	D Restructuring Operational Services	Restructure	The District has not realized gains in researching, providing, and offering the best benefit options to its employees and as the employer, must be able to do the work as required. This is not the same notion of labor unions accepting these offers, but rather engaging in the proper practice of negotiations accordingly.	- Land on work to be accomplished in 25-26; no immediate savings for 25-26		
28	OUSD Safety Investments	B Restructuring Staff Formula	Restructure	...How we fund and support safety with growing needs.	The District is in the process of establishing a funding methodology and practice for its safety needs, which is a high imperative for families seeking to attend OUSD schools. No post mortem was done since the police department closure.		

2024-25 Budget Balancing Solutions, Attachment B

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2024-25 Budget Balancing Options, Increases, Reductions - Attachment B and 2025-26 Restructure Recommendation Second Read

Board Office Use: **Legislative File Info.**	
File ID Number	**23-2308D**
Introduction Date	**2/28/2024**
Enactment Number	24-0364
Enactment Date	2/28/2024 os

OAKLAND UNIFIED SCHOOL DISTRICT

Community Schools, Thriving Students

Board Cover Memorandum

To	Board of Education
From	Kyla Johnson-Trammell, Superintendent Lisa Grant-Dawson, Chief Business Officer District Senior Leadership Team
Meeting Date	February 28, 2024
Subject	2024-25 Budget Balancing Options, Increases, Reductions - Attachment B and 2025-26 Restructure Recommendation Second Read

Ask of the Board

Adoption by the Board of Education of Resolution 2324-0137, Proposed Budget Adjustments for Fiscal Year 2024-25 and Restructuring Recommendations for 2025-26. This includes adjustments of $13.5M for 2024-25 and a $.5M investment for 2024-25 and 2025-26.

Background

On June 28, 2023, the same night the 2023-24 Budget was approved, staff recommended the approval of Board Agenda Item 23-1682 Tentative Agreement between the Oakland Education Association and the Oakland Unified School District for Successor Collective Bargaining Agreement effective November 1, 2022 through June 30, 2025. The adoption of this agreement is the primary driver of the 45+Day Revise, which was approved by the Board on September 28, 2023, and included the implementation of the OEA agreement and associated expense budget and projected spending adjustments.

The District's AB1200 document that was submitted to the Alameda County Office of Education indicated that the District would need to make necessary reductions to continue to afford the agreement. It was also understood that the District intended to improve compensation for all of its labor groups; thus, further exacerbating the need to develop a sustainable budget that supported the salaries, benefits, and Health and Welfare increase of 25% for Kaiser in 2024-25 (which is applied to all Health plans) for projection purposes. The District took a conservative approach upon notification in October 2023 of the Department of Finance's $68M state budget deficit and modeled it's multi-year projection with

the projected COLA of 1%. A 2% COLA was subsequently applied to the 2025-26 year.

The District has since been apprised of the Cost of Living Adjustment (COLA) for 2024-25 being further reduced to .76% from 3.94% per the Governor's January Budget proposal. The District has also been apprised of a reduction in the projected Kaiser increase to 9.95%, with the Sutter increase remaining at 20%. The District will model the .76% COLA and a weighted average of 10.25% for Health and Welfare increases as of Second Interim.

As a condition of the approval of the AB1200 and in light of appropriate financial management as the District continues to gain local control, the District staff ensured commitments in the 2024-25 Budget Development process to assure the Alameda County Office of its commitment to ensure affordability for the OEA agreement and to establish the expectation for forthcoming Tentative Agreements with other Labor Groups. A summary of the conditions are as follows:

- **Excerpt from OEA AB1200 Approval Letter**
  In order for ACOE to verify that Board and District staff are implementing the budget adjustments the Board approved within the Public Disclosure documents, OUSD will:
  • Provide ACOE with a Board-approved detailed update on its list of Budget Adjustments ***by October 31, 2023;***
  • Share additional updates in ACOE's bi-weekly call to monitor the staff and Board's progress with strategic planning;
  • Present a public update to be provided by First Interim, with further public disclosure and ***formal Board Action required no later than February 2024****, to ensure the District meets its obligations in the subsequent fiscal year.*

The District is providing final update and recommendation to the list of budget balancing options and strategies originally presented on October 11, 2023, via Board Agenda 23-2308, with updates on December 14, 2023, January 31, 2024, and February 14, 2024. This includes Budget Study Sessions in October 2023, January 2024, and Board 2 x 2's and Budget Town Hall Sessions in February 2024. We continue to focus on building build a long-term sustainable budget honoring its new and existing commitments. This list is provided so seek recommended approval of Budget Balancing solutions for the 2024-25 and District Restructure Recommendations for 2025-26. The work of the Budget Adjustments and list of areas to analyze and interrogate will be managed in conjunction with the District's update to its Fiscal Sustainability Plan and the adoption of the balanced 2024-25 Budget, and two subsequent years which will need the restructure to ensure balanced budgets for the future. Staff is recommending that both Budget Balancing options and the District Restructure are adopted as presented.

As shared in the previous presentations, the District's First Interim Multi-Year projection is currently reflecting a $24M ($23.7M as shown in the chart below) deficit that will need to be addressed. The current list of options will not absorb a $24M deficit. The District continues to communicate it's desire to improve compensation as well as absorbing cost increases, to include the rising health care and other expenditures from utilities and the cost of material and supplies to the true annual investment in Ongoing Major and Deferred maintenance for the very facilities the board and constituents seek for the District to keep open and functioning. We have projected a need of an additional $26M ($27M as shown in the chart below) to address many of the items listed above, especially compensation; however, we can only obtain this by restructuring the District. It is impossible to retain and invest more with revenues declining.

The District presented, for first read, Board Agenda Item, 23-2308C at the Governing Board meeting on February 14, 2024. The same agenda items was reviewed at the Budget and Finance Meeting on February 15, 2024. The agenda item recommended a final proposed amount of $13.5M of reductions and adjustments balancing the 2024-2025 District Budget, upon consideration, choices among twelve (12) Superintendent of Schools or designee (s) recommended budget balancing solutions, delineated herein, and/or other considerations, including further direction to the Superintendent or designee(s).

Of the 12 Budget Balancing Solutions, Item 1 and 2 totaling $3M were already approved on Resolution 2223-0040, Proposed Adjustments for 2023-24 Budget, but is noted for record purposes. Approval of staff to continue analyzing the remaining options for 2025-26 Budget Balancing Solutions, which are primarily centered on strategies to restructure the District and its operations. Are included This item will return to the Board of Education on February 28, 2024 for Second Read and recommended adoption. The list of options with a dollar value that is eligible for implementation of $16.5M of reductions and reductions, of which $3M was approved in 2022-23, is summarized below.

Summary of 2024-25 Budget Adjustments and Impact	
Projected Deficit (2024-25 as of 1st Interim)	$ 23,687,150
Net Adjustments since projection	$ 27,000,000
Adjusted Deficit Projection (Target)	**$ 50,687,150**
Savings / Cost Avoidance	$ (16,528,228)
Projected Additional Costs	$ 500,000
Adjusted Projected Surplus or Deficit	**$ 34,658,922**

Adjustments (savings, cost avoidance, revenue shifts)	Item Number	Included	Type	General Purpose	Central Supplemental	Central Concentration	Special Education Contribution Funds	Other Supplemental	One-time Funds Support	Net Change'
Adjust School Site Allocations (Unrestricted)	1	☑	Savings	$ (457,578)						$ (457,578)
Adjust School Site Allocations (Supplemental)	2	☑		-	-		-	$ (2,583,685)		$ (2,583,685)
Merger of District Schools	3	☑								$ -
BP 3150 Adjustment	4	☑								$ -
Central - Continuous School Improvement Redesign	5	☑								$ -
Central - Legal Department Restructuring	6	☑								$ -
Central - Business, Talent, Technology, Other Redesign	7	☑								$ -
Adjusted Support toward previous Board Resolutions	8	☑								$ -
Special Ed Programs	9	☑								$ -
Maintaining Small School Investments	10	☑								$ -
Responses to January 8, 2024 Study Session	11	☑			$ (8,000,000)	$ (3,700,000)			$ -	$ (11,700,000)
Reduction of consistently vacant positions	12	☑		$ (576,510)	$ (384,390)	$ (314,460)	$ (372,144)	$ -	$ -	$ (1,647,504)
Total										$ (16,388,767)

There is an additional $.5M investment for two years, totaling $1M, to extend support to BP 5115, Enrollment Stabilization, as the one time investment of $4.5M dollars is sunsetting in June 2024.

Projected Additional Costs	Item Number	Included	Type	General Purpose	Central Supplemental	Central Concentration	Special Education Contribution Funds	Other Supplemental	One-time Funds Support	Net Change'
Ongoing Enrollment Office Investments	1	☑							$ 500,000	$ 500,000
Return of Investments currently funded with one-time funds	2	☑								$ -
Review Facilities and Deferred Maintenance Modifications	3	☑								$ -
Total									$ 500,000	$ 500,000

The remaining options remain strong recommendations for 2025-26 restructuring of the District's operational profile, to include a new document that has been added to begin summarizing the various strategies that District staff is recommending be included in the Board's Budget Balancing Solution resolution for the 2024-25 Budget, with necessary options for implementation in 2025-26. The District staff is again strongly stressing that we do not have any significant reductions and cuts to offer absent a reduction of the District's operational size and intense focus on efficiency in the number of locations and program we operate.

The District stands in deep concern that the shortfall in adjustments will yield a projected $7M investment from the Fund Balance to balance the budget. This amount is calculated from the $23.6M deficit as of First Interim in the Unrestricted General Fund - $16.5M in recommended adjustments/reductions from Attachment B, leaving a $7M shortfall. This amount does not include additional dollars needed for the investments and resources required to maintain our current commitments and stability. The District is on task to complete it's Second Interim and present it to the Board on March 13, 2024, which will include revised projections for the 2023-24 – 2025-26 fiscal years, to include the financial portions of the Board's decision and the staffing adjustments also being included on the February 28, 2024 Board Agenda.

Recommendation

Adoption by the Board of Education of Resolution 2324-0137, Proposed Budget Adjustments for Fiscal Year 2024-25 and Restructuring Recommendations for 2025-26. This includes adjustments of $13.5M for 2024-25 and a $.5M investment for 2024-25 and 2025-26.

Attachments

- Resolution 2324-0137
- Board Memo 2024-25 Attachment B and 2025-26 Restructure Recommendations

- 2024-25 Attachment B - Budget Balancing Solutions Presentation Final for Board Decision
- 2024-25 Budget Development List of Budget Balancing Solutions – Attachment B
- Attachment B Item 7 – Response to School Services Report
- Attachment B – Item 8 – Resolutions & Board Initiatives
- Attachment B – Item 11 – Positions to move to Carryover
- 23-2308D - 2024-25 Board Memo - Budget Reductions List Attachment B First Read

Resolution 2324-0137

RESOLUTION OF THE
BOARD OF EDUCATION OF THE
OAKLAND UNIFIED SCHOOL DISTRICT

Resolution No. 2324-0137

Proposed Budget Adjustments for Fiscal Year 2024-25 and
Restructuring Recommendations for 2025-26

WHEREAS, the Board of Education ("Board") recognizes that, in order to improve opportunities and outcomes for all students in the District and close equity gaps for the District's historically underserved and most vulnerable students, the District must ensure that it remains fiscally solvent in the next three (3) school years, as well as years to come; and

WHEREAS, the District has the paramount responsibility of offering a quality educational program to all of its students, almost 80% of who are unduplicated pupils; and

WHEREAS, the Board is committed to implementing the strategies identified in the District's Strategic Plan and LCAP to improve student outcomes to the greatest extent financially and operationally feasible; and

WHEREAS, the Board is therefore committed to supporting the recruitment and retention of employees and the cultivation of high employee morale as well as to ensuring a continuity of services to students; and

WHEREAS, the cost of health and welfare benefits are projected to increase by at least 10.25% which is a weighted average projection of employee participants comprised of a 20% increase from Sutter and 9.95% increase to Kaiser; and

WHEREAS, compensation in the General Fund is 68% of the total budget; and

WHEREAS, the District continues to experience declining enrollment K-12, with levels of improvement with TK enrollment with new program implementation; and

WHEREAS, the Governor's January budget proposed a .76 COLA for the 2024-25 fiscal year, a reduction of 3.18% from the 3.94% projection at budget adoption; and

WHEREAS, on January 11, 2023 the Board adopted Resolution No. 2223-0036 - Rescission of School Consolidations for 2022-23, which rescinded the school consolidations scheduled for the end of the 2022-23 school year and increased expected ongoing costs by at least $5.14M (in addition to other programmatic, operational, maintenance, and facilities costs and impacts); and

WHEREAS, on June 28, 2023, staff recommended the approval of Board Agenda Item 23-1682 Tentative Agreement between the Oakland Education Association and the Oakland Unified School District for Successor Collective Bargaining Agreement effective November 1, 2022 through June 30, 2025 ("OEA TA"); and

WHEREAS, the District's AB1200 document that was submitted to the Alameda County Office of Education for the OEA TA indicated that the District would need to make necessary reductions to continue to afford the agreement and to improve compensation for all of its labor groups; and

WHEREAS, the Alameda County Office of Education included conditions to its approval of the aforementioned AB1200 agreement which included providing the Alameda County Office of Education with, "an update on its *list of Budget Adjustments by October 31, 2023" and "Present a public update to be provided by First Interim, with further public disclosure and formal Board Action required no later than February 2024, to ensure the District meets its obligations in the subsequent fiscal year";* and

WHEREAS, on December 14, 2023 the Board approved its First Interim Budget Report covering the period ending October 31, 2023, which does not include ongoing increases in salary for all employees starting in 2024-25, and filed it with the Alameda County Office of Education with a "qualified" certification; and

WHEREAS, a "qualified" certification means that the District may not meet its financial obligations for the remainder of the fiscal year or, based on projections, the subsequent two fiscal years; and

WHEREAS, Alameda County Superintendent Alysse Castro, in her review of the District's first interim budget, highlighted concerns in the following three areas:

1. *Forecasts include future reductions pending board action*
2. *Forecasts assume enrollment growth which is not consistent with the District's historical trend; and*
3. *The state's COLA and revenue projections are down significantly and will likely require the board to take further action in the future.*

WHEREAS, the Board understands that the District has been in similar situations in the past 20 years and is ready make these "hard tradeoffs" to ensure the District's long-term fiscal solvency; and

WHEREAS, the Board desires to minimize the impact of any budget reductions on the level of service, quality of staff, staffing levels, and education programs for District students; and

WHEREAS, the Superintendent has proposed the budget adjustments found in Attachment B, which include funding shifts, reductions in ongoing expenditures through position reductions and eliminations, reductions in ongoing non-staffing costs, and the use of one-time money to pay for ongoing expenditures; and

WHEREAS, staff has communicated that the list of reductions is not projected to cover the District's deficit and the fund balance will be used to balance the budget; and

WHEREAS, the Superintendent recommends approval of all twelve (12) budget adjustments, where four have immediate financial impact totaling $16.3M and eight (8) are to be included in the Restructure Recommendations found in Attachment B; and

WHEREAS, the Superintendent recommends approval of one-time additional investment of $1M from the AB 1840 to address one time resources for enrollment stabilization as identified in Board Policy 5115; and

WHEREAS, the remaining options for 2025-26 budget balancing solutions are primarily centered on strategies to restructure the District's infrastructure and operations as outlined in the Restructuring Recommendations section of the Attachment B Staff Memo ("Restructuring"); and

NOW, THEREFORE, BE IT RESOLVED, the Board hereby adopts the proposed budget adjustments found in **Attachment B**, attached hereto and incorporated herein by reference; and

BE IT FURTHER RESOLVED, the Board agrees to, upon the adoption of this resolution, enter into the Restructuring process as outlined in the Attachment B Staff Memo;

BE IT FURTHER RESOLVED, the Superintendent recommends twelve (12) budget balancing solutions two of which totaling $3M were already approved by the Board of Education on February 28, 2023 through Resolution No. 2223-0040 and Attachment A and are included in the total $16.3M Budget Adjustments;

BE IT FURTHER RESOLVED, unless otherwise stated herein, the Board directs the Superintendent to initiate all steps necessary to enact and implement the budget adjustments found Attachment B including (without limitation) (i) providing statutory notices relating to layoff or reassignment, (ii) incorporating the budget adjustments into the proposed Fiscal Year 2024-2025 District Budget and the related multi-year budget projections for the subsequent two (2) fiscal years, and (iii) incorporating the adjustments in the 2024-2025 Local Control and Accountability Plan;

BE IT FURTHER RESOLVED, the Board acknowledges that the associated impacts to funding and positions are estimates and subject to change and empowers the Superintendent to refine the impacts to funding and positions, if necessary, and to include such refined information in the (i) statutory notices relating to layoff or reassignment, (ii) the proposed 2024-2025 District Budget and the related multi-year budget projections for the subsequent two (2) fiscal years, and (iii) the 2024-2025 Local Control and Accountability Plan;

BE IT FURTHER RESOLVED, the Board recognizes that the budget adjustments found herein are in addition to any budget adjustments (e.g., funding shifts, reductions in ongoing expenditures, reductions or eliminations of positions, reductions in ongoing non-staffing costs) occurring due to declining enrollment, the loss of or reduction in one-time funding (e.g., grants), and the consolidations of school site positions consistent with applicable bargaining agreements;

PASSED AND ADOPTED on February 28, 2024, by the Governing Board of the Oakland Unified School District by the following vote:

PREFERENTIAL AYE:	None
PREFERENTIAL NOE:	Vida Mendoza (Student Director), Anevay Cruz (Student Director)
PREFERENTIAL ABSTENTION:	None
PREFERENTIAL RECUSE:	None
AYES:	Jennifer Brouhard, VanCedric Williams, Jorge Lerma, Clifford Thompson, President Benjamin "Sam" Davis

NOES: Valerie Bachelor

ABSTAINED: Vice President Mike Hutchinson

RECUSED: None

ABSENT: None

CERTIFICATION

We hereby certify that the foregoing is a full, true, and correct copy of a Resolution passed at a meeting of the Board of Education of the Oakland Unified School District held on February 28, 2024.

Legislative File	
File ID Number:	**23-2308D**
Introduction Date:	2/28/2024
Enactment Number:	24-0364
Enactment Date:	2/28/2024 os

OAKLAND UNIFIED SCHOOL DISTRICT

_____
Benjamin Davis,
President, Board of Education

_____
Kyla Johnson- Trammell
Superintendent and Secretary, Board of Education

Board Memo 2024-25 Attachment B and 2025-26 Restructure Recommendations

ATTACHMENT B MEMO

Resolution No. 2324-0137 - Proposed Budget Adjustments for Fiscal Year 2024-25

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I. Executive Summary

This memo provides a detailed update and analysis of Attachment B, adopted by the Board. The memo is divided into two main sections: Background and Recommendations for Restructuring.

The Background Section articulates the current challenge and further outlines the history and context that preceded the adoption of Attachment B. It begins with the past efforts by the District, dating back to 2017, to achieve fiscal solvency.

The Recommendations for Restructuring Section outline the information District staff continue to provide to the Board. This includes the most recent update on Attachment B areas of budget adjustment that have been shared with the board multiple times since February 2023 in the following areas:

A. Restructuring of Schools Aligned to AB1912 Process
B. Restructuring of Staff Formula to Schools
C. Restructuring of Continuous School Improvement (CSI) Division
D. Restructuring of Business/Operations to Centralize Services & Asset Management
E. Restructuring of School Site Allocations to Centralize Key School Investments and Revising Accompanying Board Policies to Move from Results-Based Budgeting to a More Centralized Approach with Clear Criteria for Earned Autonomies

II. Background

A. Current Challenge

As we navigate the intricate landscape of the district's fiscal affairs, a significant challenge continues to loom on the horizon with the impending expiration of one-time state, federal, and private resources after the 2023-24 academic year. These resources have been instrumental in bolstering and sustaining our strategic priorities, infrastructure development, and our ability to address staff retention through increased compensation. The impending conclusion of these funds demands strategic foresight and meticulous planning to ensure a seamless transition without compromising the quality of programming, support services and operations provided to our students, educators and District. Achieving quality, through the coherence of increased efficiency, effectiveness, and sustained and predictable investments across our schools and central departments is the “North Star” for every student and employee of the District.

One-Time Resource	Total Resource Amount
ESSER III Res 3213- Expires 9/2024	$71M
State Reserve ESSER III Res 3216 - Expires 9/2023	$1.8M

Expanded Learning Opportunity Grant Res 2600 - Ongoing	$1.6M
In Person Instruction Grant Res 7422 - Expires 9/2024	$1.8M
Proposition 47 Learning Communities for School Success Program (LCSSP) Res 7085 - One time Resource	$1.5M
Learning Recovery Emergency Block Grant Res 7435 - Expires 6/2028	$46.3M
Arts Music Instructional Material Block Grant Res 6762 - Expires 6/2026	$18.9
Early Literacy Block Grant Res 7812 - One time Resource	$2.3M
Rainin Foundation Res 9237 - Annual Application	$1.7M
Salesforce - Res 9283 -Annual Application	$6.9M

B. History and Context

In 2017, the District was in significant financial distress. According to an analysis conducted at the time: "Of particular concern [was] deficit spending, substantial reductions in fund balance, inadequate reserve levels, approval of bargaining agreements beyond cost-of-living adjustments, large increases in contributions to restricted programs, especially in special education, lack of oversight for position control that allows positions to be added before verification of funding and board approval, breakdown in leadership with excessive turnover, and the inability of the governing board to hold accountable administrators who have been allowed to overspend budgets and override board policy."[1]

The District's response to its fiscal reality involved both short- and long-term components. First, the Board approved midyear budget reductions later in the 2017-18 school year; these cuts were painful but necessary to stave off additional county intervention and a possible second state takeover. After that, the District conducted an in-depth analysis of the District's challenges and their root causes. That analysis identified "severe budget challenges, central office operational effectiveness needs, and a disproportionate facilities footprint to the size of our student population."[2]

In response, the Board adopted two multi-year plans: the *Fiscal Vitality Plan* ("FVP"), which listed 23 "recommendations for action" to improve the District's fiscal health, and the *Citywide Plan* ("CWP"), which established (in concert with the FVP) the District's approach to "simultaneously make improvements in financial stability and key central office systems and functions to support high-quality teaching and learning across the district." One of the CWP's key components was the Blueprint for

[1] Fiscal Crisis and Management Assistance Team, August 15, 2017, "Oakland Unified School District: Fiscal Health Analysis," p. 44 (available as Attachment A).
[2] Oakland Unified School District, Community of Schools Citywide Plan ("CWP"), p. 6 (available as Attachment B).

Quality Schools ("Blueprint"), the purpose of which was to "identif[y] a fiscally sound number of schools given OUSD's projected student population for 2023 [with] optimal locations for schools and where high-quality options are needed." As described in the CWP, the rationale for the Blueprint was as follows:

> *While we address our structural deficit, we must also continue to transform our schools as more Oakland families actively seek innovative school programs. If [families] don't find the school options they are looking for within OUSD, they will vote with their feet and look outside of our district.*
>
> *We all want well-resourced, high quality schools with innovative programs in every neighborhood. And, to create the necessary conditions in all of our schools, the following must be true:*
>
> 1. *All schools must have high quality teachers and principals, which means we need to compensate employees competitively on an ongoing basis to retain our best talent.*
> 2. *All schools must be adequately staffed, so we can support teachers and leaders in creating a quality learning environment for students.*
> 3. *All schools must have sufficient academic and enrichment resources and programs.*
>
> *To invest more in our schools so they are properly resourced and staffed and to reimagine our school programing options requires us to engage in the tough and painful work of both right-sizing our school district-getting to fewer schools, of a sustainable size, with <u>more</u> resources–WHILE reimaging the type of school programs we offer.*

In other words, the District did not have sufficient resources to fully support all of its existing schools at the level that the District sought to fund them and that the schools needed in order to offer a high quality education. Therefore, in addition to addressing its structural deficit, the District sought to reduce the number of schools it operated so that the remaining schools could be "properly resourced and staffed."

The Alameda County Office of Education ("County" or "ACOE") and the State also got involved, offering support to the District and applying pressure on the District to keep it on track–in general, towards ensuring fiscal solvency and offering a high quality education and, more specifically, towards school consolidations. In addition to the County's oversight role under AB 1200 (that monitors the fiscal health of the District) and the existence of the County Trustee, the County created the Intensive Support and Technical Assistance ("ISTA") team to push into the District to support key initiatives identified in the FVP and the CWP. The County provided regular reports to the Board on the District's progress with respect to those initiatives.

At the state level, the Legislature approved and the Governor signed Assembly Bill No. 1840 ("AB 1840") in Fall 2018. One of AB 1840's many provisions was to offer one-time payments to the District (and to Inglewood USD) as an incentive to continue to make the difficult but necessary decisions to address the District's long-term financial needs and to rightsize the District. Under AB 1840, the State would allocate three one-time appropriations to OUSD for 2019-20, 2020-21, and 2021-22 as long as OUSD met certain conditions established prior to each fiscal year. AB 1840 included a possible list of such conditions, including the "[a]doption and implementation of necessary budgetary solutions, including the consolidation of school sites," which was later amended to read: "Affirmative board action to continue

planning for, and timely implementation of, a school and facility closure and consolidation plan that supports the sale or lease of surplus property."[3] AB 1840 also directed the Fiscal Crisis and Management Assistance Team ("FCMAT") to analyze the District's progress and provide the State with an update twice a year on how well OUSD was progressing in general and with respect to the specific AB 1840 conditions. Under AB 1840, the District received allocations of $514K for 2019-20, $16M for 2020-21, and $10M for 2021-22.

In the fall of 2022, School Services of California Inc. (SSC) conducted an organizational structure and staffing review of the Finance Division, Talent Division, and Information Technology Services Department. The review was developed to provide an objective analysis of the District's current organization structure and staffing as compared to similar school districts

County	District Name[4]	20-21 Enrollment	# of Schools	2020-21 UPP[5]
San Bernardino	Fontana Unified School District (USD)	35,461	45	87%
Fresno	Fresno USD	69,709	100	89%
Riverside	Moreno Valley USD	31,593	39	84%
Alameda	*Oakland USD*	*35,489*	*81*	*76%*
Riverside	Riverside USD	39,443	47	67%
Orange	Santa Ana USD	43,917	54	88%
San Joaquin	Stockton USD	33,943	56	82%

In September 2023, the Fiscal Crisis Management Assistance Team (FCMAT) assigned to support Oakland Unified School District (OUSD) provided an update to the Assembly Committee on Budget, Senate Committee on Budget and Fiscal Review, and the Department of Finance on the progress the district has made in addressing our financial challenges:

> *"Essential to the district's success will be identifying and implementing a comprehensive budget reduction plan that resolves the district's structural deficit spending pattern. The governing board has not agreed on how to achieve this and has been unable to provide unified, timely guidance to district leaders for implementation. The lack of a comprehensive stabilization plan has resulted in short-term spending adjustments, often made period by period, without regard to the larger context of the district's status or a goal of stabilization. This has reduced or eliminated the positive compounding effect that timely adjustments would provide and has hindered the district's ability to develop and provide timely, reliable financial information for major*

[3] This condition, which required the District to continue consolidating schools, was included for 2019-20 and 2021-22. This condition was initially included for 2020-21 but then taken out at the last minute.
[4] 2020-21 list of schools from DataQuest—does not include district/central office or non-traditional school programs (e.g., charter schools, child development centers, nonpublic schools)
[5] UPP: Unduplicated Pupil Percentage

decision-making. Complete implementation of a fiscal stabilization plan to greatly reduce or eliminate the district's structural deficit is imperative."

As stated in the AB1200 Letter:

F. "In order for ACOE to verify that Board and District staff are implementing the budget adjustments the Board approved within the Public Disclosure documents, OUSD will:

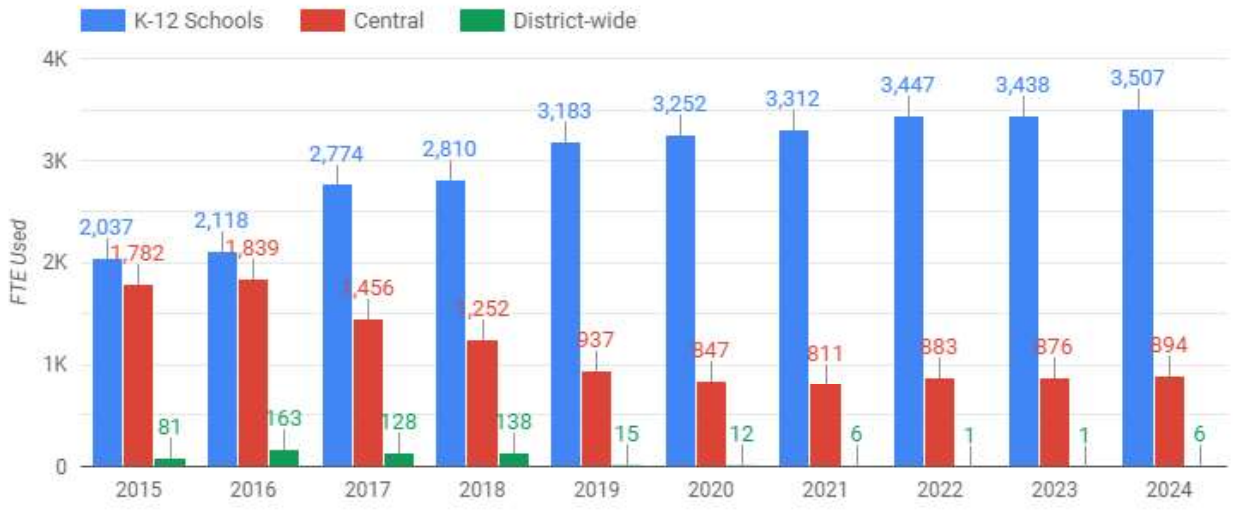
1. Provide ACOE with a Board-approved detailed update on its list of Budget Adjustments by October 31, 2023;
2. Share additional updates in ACOE's bi-weekly call to monitor the staff and Board's progress with strategic planning;
3. Present a public update to be provided by First Interim, with further public disclosure and formal Board Action required no later than February 2024, to ensure the District meets its obligations in the subsequent fiscal year."

As we are approaching the end of the budget development cycle for the SY24-25, February is the month when we must receive board decisions about next year's budget and position changes, as well as any other adjustments that must be made to meet our future financial obligations.

C. <u>Central Office Reductions (2015-2024)</u>

Since the period leading up to the fiscal distress which culminated in 2017, the District has repeatedly engaged in cost reduction efforts aimed largely at staffing reductions in its central operations while simultaneously increasing staffing across its K-12 Schools.

General Fund Staffing: 2014-15 to 2023-24



Staffing reductions in central operations continued until the changing responsibilities and increased resources associated with the COVID pandemic led to slight increases in staffing throughout the District. The timely addition of unprecedented one-time resources supported the increased staffing despite the ongoing trend of declining enrollment and attendance as illustrated below:

K-12 Average Daily Attendance (ADA): 2014-15 to 2023-24



D. <u>Recommendations</u>

Staff has continued to provide the Board with information and updates regarding the Budget development for 2024-25. Below is the most recent update on Attachment B which provides information about areas of budget adjustment that have been shared with the board multiple times since February 2023. These reductions are summarized below.

Item #	Adjustments (savings, cost avoidance, revenue shifts)	Total Resource Amount
1	School Site Allocations- Discretionary (Unrestricted)	($0.5M)
2	Adjustment to School Site Allocations- Local Control Funding Formula (LCFF)	($2.6M)
	Allocate additional resources only after May revise	_____
3	Merger of District Schools	_____
4	Board Policy 3150 Adjustment	_____
5	Central Office: Continuous School Improvement Redesign	_____
6	Central Office: Legal Department Restructuring	_____
7	Central Office: All other departments Restructuring	_____

8	Adjusted Support toward previous Board Resolutions	———
9	Review Special Education Program costs	———
10	Maintaining Small School Investments	———
11	Revenue shifts from ongoing Supplemental and Concentration to Supplemental and Concentration Carryover and Arts Music Instructional Materials (AMIM)	($11.7M)
12	Reduction of consistently vacant positions	($1.6M)
	Total	**$16.38M**
	Additions are summarized below	
	Ongoing Enrollment Office Investments (BP 5115)	$1M
	One Time Investments returning to Base & Other Resource	———
	Facilities and Deferred Maintenance (BR 19-2526)	$0

III. Restructuring Recommendations

A. Restructuring of Schools Aligned to AB1912 Process

Analysis after analysis on our District financial dilemmas and low student achievement outcomes has identified a clear problem for Board Leadership to solve concerning the number of schools we operate. This dilemma is not easily solved. However, it is clear that OUSD operates twice as many schools as other similarly-sized Districts. There have been waves of reform efforts that have been implemented in OUSD under the many Superintendents that have led our District. Some have arguably been successful while others have flamed out only to leave behind disappointment and waning trust in the public education system. The recommendation to close and merge schools is action the Board should take to interrupt decades of inefficient spending and prioritizing politics and adults over the success of future generations of students.

While it is unlikely that we operate half the number of schools in our District, the analysis provides insight as to how District resources could be re-invested in fewer schools. **The District does not suggest school closures or mergers with the singular hope of saving money; yet instead, the driver is a deeper investment in student and family programs and services, better outcomes for students, and the ability to pay staff a competitive wage required to live and work in Oakland.**

The Board and school District are guided by our mission that seeks to inspire students and staff alike by "focusing on high academic achievement while serving the whole child, eliminating inequities, and providing each child with excellent teachers, every day."

Unfortunately, the operational and programmatic infrastructure to fully realize our mission and deliver on our commitments to students, families and educators are not currently in place due to inefficient spending. Most importantly, the school-based programs and services that could be concentrated in fewer schools is a missed opportunity to implement the mission of our District. Students and families currently access a reduced menu of programs and services because funding is spread too thinly across multiple school sites instead of concentrating funding in fewer schools that would allow for a deeper investment in essential programs and services that support, inspire and retain students and educators throughout our District.

The School Board has the opportunity to implement the Assembly Bill (AB) 1912 process as outlined in legislation and subsequently provide our District with a renewed 5-year vision for a quality public education system in Oakland. **The window to take action and work towards a collective vision for operating fewer schools is diminishing and will likely result in extreme State intervention as experienced 20 years ago if the Board delays any immediate action**. Taking action requires the AB 1912 process be implemented, and a decision adopted by October 2024 to provide the necessary time for families to understand their enrollment options by the opening of the enrollment window in December 2024.

For too long, years of OUSD School Boards have avoided solving the dilemma of operating too many schools and have only intensified the added problems of declining student enrollment, the inability to pay staff a liveable wage, and poor academic outcomes for students.

Few understand the deep and complex financial dilemmas of the District like Board Directors. Therefore, it is important that they connect their commitment to social justice and equity to the difficult decision ahead to address the number of schools we operate through the outlined AB1912 process.

At this point, the Board has openly acknowledged the continued and persistent challenge of our finite resources being too thinly stretched when there remains an excessive number of schools compared to our current enrolled student population and statewide and national declining enrollment trends. Discussions have centered on the repercussions of this surplus, such as limited access to expanded programs and outdated facilities.

It is important to also acknowledge, however, that often overlooked is the dual challenge facing OUSD: the continued abundance of schools alongside a projected worsening teacher shortage.

As an urban school district, OUSD is disproportionately affected by this national teacher shortage, and compounded by the impacts of extreme living costs in Oakland and the greater Bay Area. Efforts in recruitment and retention have been intensified, with our programs serving as national models. **Despite strides made in these practices, the need for qualified teachers escalates with the number of schools. Consolidating schools would mitigate staffing demands and facilitate equitable resource allocation, ensuring every OUSD student receives the quality education they deserve**.

Maintaining surplus schools exacerbates staffing demands, resulting in students being taught by less qualified teachers or experiencing teacher vacancies throughout the year. Consolidating schools improves resource allocation, attracting experienced educators and enhancing the educational experience. Annually, the District contends with at least 30 classrooms without a teacher, impacting hundreds of students. Nearly 36% of our teachers have less than 5 years of teaching experience, and our reliance on emergency permit teachers has doubled in the last five years.

While consolidating schools won't entirely address staffing challenges, it offers a greater likelihood of students having experienced teachers and reduces instances of teacher vacancies. *This is our collective responsibility*. While consolidating schools may present some challenges, maintaining excess schools amidst a worsening teacher shortage neglects our students' right to quality education, which must be our foremost concern.

This item is recommended by staff in conjunction with the Items on Attachment B that this item, Restructuring of Schools Aligned to AB1912 Process, be implemented upon the Board's ratification of *Resolution No. 2324-0137 - Proposed Budget Adjustments for Fiscal Year 2024-25 and Restructuring Recommendations for 2025-26.*

B. Restructuring of Staff Formula to Schools

The Board is recommended to direct staff to take the remainder of this calendar year and adopt an Oakland base staffing formula that assigns key supplemental staff to every Oakland District school instead of the approach that is taken now to provide dollars to sites in the hope that schools will invest in key positions. This recommendation would need to be in place by December 2024 in order for the cascade of activities needed to successfully implement this supplemental staffing approach.

The outcomes for students have been flat and uneven for too many years for us not to take action on the supplemental staffing formulas at school sites. Additionally, the Central Office infrastructure needed to implement a fee for service model that has been left-over from the Results Based Budgeting (RBB) phase of our budgeting approach is not attainable given the overall financial dilemmas in our District. In the

early 2010's, the District shifted to some of the provisions under Board Policy 3150[6], (most noticeably, a teacher to student ratio and the assignment of basic school staff) without addressing the areas of the District financial system that needed to be updated after the removal of RBB.

This resulted in an uneven approach to budget development that even now persists. Moreover, some schools do not always spend the entirety of their school-based funds. While certainly unintentional, this reality is often the result of the everyday demands and challenges placed on school leaders that often prohibit them from the detailed level of financial management required, leaving behind valuable resources to school communities.

The recommendation for a new staffing formula does not end school site decision-making, rather, it allows for the most strategic use of multiple funding sources to be braided together to maximize the services at school sites.

School sites would still receive site-based allocations; however, this would occur ***after*** the basic and agreed upon staffing for each school was in place. The impact of this approach to budgeting may seem insignificant. However, the ability for programmatic alignment and coherence to be in place to assist in the implementation of key District strategies would be groundbreaking. There are benefits to assigning the supplemental staffing at school sites from programmatic and financial services perspectives while not impacting the services at school sites. Taken together, the implementation of AB 1912 processes and defining the Oakland base staffing would lead to the maximization of services our students should access in alignment with our District vision, mission and Strategic Plan.

This item is recommended by staff in conjunction with the Items on Attachment B that this item, Restructuring of Staff Formula to Schools, be implemented upon the Board's ratification of *Resolution No. 2324-0137 - Proposed Budget Adjustments for Fiscal Year 2024-25 and Restructuring Recommendations for 2025-26.*

C. Restructuring of Continuous School Improvement (CSI) Division

Restructuring of the Continuous School Improvement (CSI) Division was presented to the Board in August 2023 and implementation of remedies to address the themes outlined in the Public Works Report is underway. The recommendations were the following:

[6] The Board Policy on Results-Based Budgeting provides policy direction to the Superintendent regarding the Oakland Unified School District's continuous budget development process. The Board Policy on Results-Based Budgeting is directly aligned to and builds upon Board of Education policies on School Governance and Quality School Development.

Theme	Recommendation
1	CSI Restructuring: Realignment of 25 positions within CSI to be more productive, eliminate 29 positions and create 6 positions.
2	Strong need to improve small schools to improve CSI services.
3	Lack of Accountability: Use of data-driven decisions to achieve strategic goals.
4	Lack of collaboration among CSI Departments and with Network Superintendents.
5	Lack of Clear Communication District-wide.
6	Better Balance between site autonomy and central office non-negotiables.

Themes 1 (*CSI Restructuring*), 3 (*Lack of Accountability*), and 4 (*Lack of collaboration among CSI Departments and with Network Superintendents*) are being implemented together because they are deeply connected to the way CSI Departments and Network Superintendents collaborate. Theme 2 (*Strong need to improve small schools to improve CSI services*) was addressed in the section above recommending the Board implement the AB 1912 process. Themes 5 (*Lack of Clear Communication District-wide*) and 6 (*Better Balance between site autonomy and central office non-negotiables*) are district-wide dilemmas that have not been the focus of this redesign effort. However, an approach to begin addressing Theme 6 is discussed above in the supplemental staffing formula recommendation.

The CSI Division will be restructured so that services that support schools are supervised and directed by the Network Superintendents. This does not make the Executive Director of a Department obsolete because the programmatic guidance will still be developed by the appropriate Department. Yet, the decision to direct services to particular schools will be under the direction of the Network Superintendent because they are the most knowledgeable of site-level support needs.

Additionally, the recommendation to change the Academic Structure to situate underneath the Network Superintendent to address improved coherence, collaboration, and communication is being implemented. The Network Superintendents would supervise the academic program and the grade-span specific Executive Director. A picture of how this structure has changed over-time is below:

Academic Year	Structure Change
2022-2023	The Executive Director of Academics and Instructional Innovation reported to the Chief Academic Officer.
2023-2024 *[This Year]*	A temporary structure was created: Director of Elementary Instruction Reports to Elementary School Network Superintendents; Director of Literacy reports to Elementary School Network Superintendents; Director of Secondary Instruction reports to High School and Middle School Network Superintendents.

2024-2025 *[New Structure]*	Elementary Executive Director supervised by Elementary School Network Superintendents; Secondary Executive Director supervised by High School and Middle School Network Superintendents.

Each year, school-based surveys are collected from school principals. Within the data collected, there were concerns that emerged from principals that there are Department Partners that are not accountable to being at school sites. In some cases, there was no predictable schedule for the school to know when a Department Partner would be on site to work with the school. This lack of clarity causes schools to feel like Department Partners are not worth the investment. To address this concern, Department Partners began providing schedules that specified a predictable schedule of support for schools to follow. **The Network Superintendent is responsible for setting a predictable schedule with the Department Partners and the Department Executive Director is responsible for ensuring that the Department Partner is supporting schools to implement District programmatic guidance. This is an example of how our Network Superintendents and Department Leaders are approaching dual supervision of the Department Partners.** Additionally, the Public Works Report proposed the creation of the following Directors to be part of the Network School Support Teams: Director of Equity, Director of Community Schools, Director of English Language Learner and Multilingual Achievement (ELLMA). These additions are not possible due to the need to significantly decrease investments district-wide.

Lastly, the recommendation for the Early Childhood Education (ECE) Department to be eliminated will not be implemented and the hiring for the Executive Director of Early Childhood Education is underway. This decision is based on the level of management needed to implement The Oakland Children's Initiative which is resulting in increased funding to expand early childhood programs and services. There are, however, structural changes that are necessary as we learn more about the expectations for expanding services in the preschool setting. The Chief Academic Officer and the new Executive Director of ECE will make changes to the structure in the near future.

Future restructuring changes may be needed as funding to central services is decreased in order to continue to mitigate funding small schools.

This item is recommended by staff in conjunction with the Items on Attachment B that this item, Restructuring of Continuous School Improvement (CSI) Division, be implemented upon the Board's ratification of *Resolution No. 2324-0137 - Proposed Budget Adjustments for Fiscal Year 2024-25 and Restructuring Recommendations for 2025-26.*

D. Restructuring of Business/Operations to Centralize Services

OUSD operations departments will conduct a feasibility study in the 2024-25 school year to identify cost savings in key operation areas for the District. This would involve a comprehensive examination of current spending, resource allocation, and operational efficiency across critical areas including

administration, procurement, facilities management, transportation, utilities, technology services, and safety investments with the support of the Chief Systems and Services Officer (CSSO) team. This study would identify potential areas for cost reduction without compromising the quality of education and services provided to students. By leveraging data analysis of school site spending in these areas, stakeholder feedback, and best practices in educational management, the study proposes actionable strategies that could include streamlining administrative processes, optimizing facility energy use, renegotiating vendor contracts, adopting cost-effective technology solutions, and reevaluating transportation routes. The ultimate goal is to enhance financial sustainability and allocate more resources directly to student learning and support services, thereby improving educational outcomes while ensuring fiscal responsibility. Again, achieving quality, through the coherence of increased efficiency, effectiveness, and sustained and predictable investments across our schools and central departments is the "North Star" for every student and employee of the District.

Below are the key areas the feasibility study will address:

Operational Area(s)	**Summary**
Copiers, Printers, Printing Costs, and Toner Costs	Centralizing copier and printer options can lead to substantial cost savings, particularly in printer and toner expenses and paper usage. By consolidating these devices into fewer, more efficient models, OUSD may be able to benefit from reduced energy consumption and lower maintenance costs due to the decreased need for servicing a wide variety of machines. Bulk purchasing of toner and paper for centralized printers can also significantly reduce costs.
Centralized Fleet Management	Currently OUSD's vehicles are managed by each department individually, including the procurement of vehicles, gas, maintenance, and smog. This would be centralized. Centralizing Safety Systems: Centralizing key safety tools to key site investments such as Walkie Talkies and Visitor Management Systems, can support increased safety systems in schools. Likely not a cost savings, but will significantly enhance the level of service and safety provided to schools.
Safety Investments	By implementing a unified approach, schools can ensure a streamlined, consistent communication channel across the campus, enabling quick responses in emergencies and facilitating better staff coordination. The Visitor Management System enhances security by providing a robust method to

	track and manage all visitors, ensuring that only authorized individuals can enter school premises.
Centralizing Procurement	Centralizing the procurement of school supplies, furniture purchases, and managing utilities can lead to substantial efficiencies and savings for educational institutions. By adopting a unified procurement strategy, schools can leverage bulk purchasing to secure lower prices on supplies and furniture, ensuring both quality and consistency across classrooms while minimizing costs.
Mail Services	Streamlining mail services within the district post-pandemic represents a strategic approach to reduce operational costs, though it may introduce potential service delays.

The projected cost savings will take multiple years to develop the district's cost savings or cost avoidance. These projections are after 3 years of implementation.

Operational Area(s)	**Operational Impact**	**Fiscal Impact**
Copiers, Printers, Printing Costs, and Toner Costs	Centralized copier and print options typically offer better controls for managing print jobs, which can lead to further savings by reducing unnecessary printing, promoting double-sided printing to save paper, and allowing for more accurate monitoring and replenishment of consumables. This approach streamlines operations and encourages more responsible printing practices, reducing waste and operational expenses. Overall, the move towards centralizing copier and printer options can contribute to a more cost-effective, efficient, and environmentally friendly printing environment within an organization.	Up to $500,000 annually after 3 years.
Centralized Fleet Management	Centralizing fleet management will allow us to save monthly, project life cycle costs, and better vehicle maintenance and gas prices.	Potentially 1-5% cost avoidance after 3

		years as we improve efficiency.
Safety Investments	By implementing a unified approach, schools can ensure a streamlined, consistent communication channel across the campus, enabling quick responses in emergencies and facilitating better staff coordination. The Visitor Management System enhances security by providing a robust method to track and manage all visitors, ensuring that only authorized individuals can enter school premises.	No savings.
Centralizing Procurement	This centralized approach simplifies procurement, reducing administrative overhead and allowing for better negotiation with suppliers. Additionally, managing utilities centrally can optimize energy consumption across buildings, leading to significant savings.	Up to $500,000 annually or projected cost avoidance in 3 years
Mail Services	Consolidating mail operations, such as centralizing sorting facilities or reducing the frequency of deliveries, can significantly lower expenses related to transportation, labor, and maintenance of facilities.	Up to $100,000

Below are the key quarterly milestones towards completion of the proposed 2024-25 feasibility study to identify cost savings in key operation areas for the District:

Operational Area(s)	**Key Quarterly Milestones**
Copiers, Printers, Printing Costs, and Toner Costs	Key quarterly milestones include a 3rd Party Assessment, selecting a vendor to support the centralization, and developing an implementation plan across the schools and departments over the 2025-26, and 2026-27 school years.
Centralized Fleet Management	Key milestones would be assessing current practices Tech Services, Nutrition Services, B and G, Facilities, Warehouse,

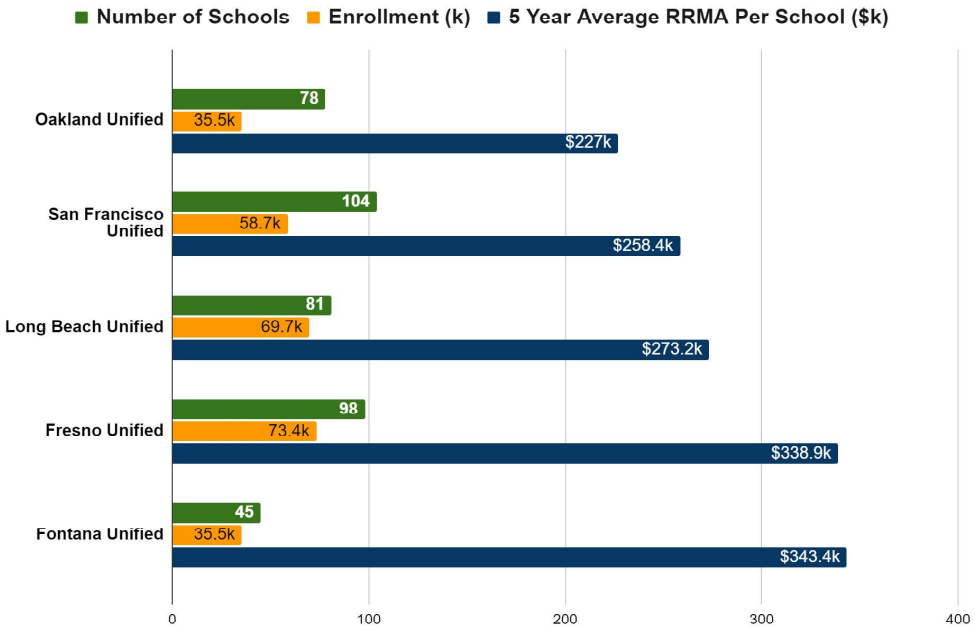
	Academics, Risk Management, and any other departments that currently manage a fleet of vehicles and identify opportunities for improvement and savings.
Safety Investments	Key implementation milestones for this initiative would include the selection of technology platforms that meet the specific needs of the school environment, training for staff on how to effectively use these tools, integrating these systems into the school's existing security infrastructure, and regular drills to ensure readiness.
Centralizing Procurement	Key implementation milestones in this strategy include conducting a comprehensive audit of current procurement practices and utility usage, identifying preferred vendors and products, negotiating contracts that leverage the institution's consolidated purchasing power, and implementing tracking systems for monitoring consumption and expenditures.
Mail Services	Implementation milestones for optimizing mail services include evaluating current mail flow and volumes, identifying areas for consolidation, upgrading to more efficient sorting technologies, and retraining staff for new protocols that align with other deliveries.

Furthermore, regarding the management of District assets, the Board must adopt a strategy that accounts for the enrollment and demographic shifts across the City of Oakland, while remaining attuned to the evolving needs of past, current, and future families.

As enrollment increases or declines, the District must continue to adjust how facilities are used to maximize student opportunities. OUSD manages a diverse portfolio of 108 sites, spanning 482 acres across the City of Oakland. Our presence in the community is significant with 73 sites exclusively supporting District-run K-12 schools and an additional 35 sites serving the needs of Early Childhood Education, charter schools, and critical school support services to OUSD. Yet, challenges persist, with twice as many schools as similar size districts and 8 vacant sites awaiting strategic development. This creates- in part, and in sum with the larger aforementioned context and challenge- an abnormal burden on the District's finances and capacity to ensure that all students experience the safe and joyful schools they deserve.

Based on the current age and condition of our buildings, all OUSD sites require significant ongoing maintenance to both sustain the condition of the properties *and* update them to the 21st century learning standards required to prepare our students for college, career and community success. For example, over the last 5 years, the 8 vacant properties mentioned above have cost OUSD over $1M to manage their maintenance and safety. While two of these vacant sites have been leased for affordable and workforce housing, complexity in development has slowed progress and further exploration is underway to maximize the revenue and community impact potential of these assets. Another vacant site has been developed as a shared-space for community programs, services, and resources.

Underutilized sites, which students and staff do not use to their fullest capacity, also require substantial facilities maintenance each year given the median age of our buildings, which is 75 years old. Retaining the same portfolio of schools and buildings across the district necessitates annual maintenance tradeoffs that result in poorly maintained campuses where students are being served daily. As an example, Fontana Unified, which serves the same number of students as OUSD but has 33 fewer campuses, is able to invest $120k more than Oakland in the routine maintenance of *each* of its school facilities.



To optimize our properties' use to support the district's vision, we must evaluate opportunities such as property sales, reimagining school configurations to enhance academic programming, and alignment of our long-term vision for school facilities with an eye toward fiscal solvency *and* quality programming.

To facilitate this process, our staff is adding to a comprehensive database of district properties, to integrate property valuations and reuse recommendations that will support the long term health of the district and create strategic advantages for the District. We aim to generate revenue, maintain strengthened community partnerships, support the needs of our staff and address urgent needs while sustaining our educational mission. We urge the Board to prioritize student and district needs now and into the foreseeable future and consider proactive measures to create flexible learning environments, ensuring the longevity of our educational infrastructure.

This item is recommended by staff in conjunction with the Items on Attachment B that this item, Restructuring of Business/Operations to Centralize Services, be implemented upon the Board's ratification of *Resolution No. 2324-0137 - Proposed Budget Adjustments for Fiscal Year 2024-25 and Restructuring Recommendations for 2025-26.*

E. Restructuring of School Site Allocations to Centralize Key School Investments and Revising Accompanying Board Policies to Move from Results-Based Budgeting to a More Centralized Approach with Clear Criteria for Earned Autonomies [details forthcoming]

The District currently has the following Board Policies which primarily impact budget, allocations, and prioritization and will need to be reviewed. It is the District's intent to provide recommended amendments to provide symmetry and updates based on the Board's Goals and District's requirements for sustainability. The policies listed below are the initial policies identified and may be expanded to include other policies and may include related resolutions to ensure a comprehensive review:

- BP 3150 - Results Based Budgeting
- BP 3625 - School Governance
- AR 3625 - School Governance & SSC Procedures Guide
- BP 5115- Enrollment Stabilization
- BP 6005 - Quality School Improvement
- BP 6006 - Quality School Development: Community of Schools

This process will take minimally one year to complete.

This item is recommended by staff in conjunction with the Items on Attachment B that this item, Restructuring of School Site Allocations to Centralize Key School Investments and Revising Accompanying Board Policies to Move from Results-Based Budgeting to a More Centralized Approach with Clear Criteria for Earned Autonomies, be implemented upon the Board's ratification of *Resolution No. 2324-0137 - Proposed Budget Adjustments for Fiscal Year 2024-25 and Restructuring Recommendations for 2025-26.*

IV. Conclusion

The Board is aware of the current dilemmas and difficult decisions required to address them. These recommendations have been diligently provided by staff through detailed analysis, continued feedback and documented engagement. The successful implementation of any restructuring will require decisive action by the Board. This memo also outlines the time necessary to effectively execute on the recommendations provided.

V. Appendices

A. School Services Reorganization Recommendations: Talent Department
B. School Services Reorganization Recommendations: Technology Department

APPENDIX A

To: Board of Education
From: Tara Gard, Chief Talent Officer
Date: January 18, 2024
Subject: Update: School Services Reorganization Recommendations [Talent Division]

Background: In October 2020, the District contacted School Services of California (SSC) and requested a staffing and department organizational structure analysis of Business Services and Talent Divisions in response to a 2018-19 requirement by the Fiscal Crisis Management and Assistance Team's recommendation for the District's Fiscal Vitality Plan and in conjunction with the tenants of Assembly Bill 1840.

Purpose: This memo details the status of each recommendation related to the Talent Division. School services provided three recommendations of which two are completed and one is pending completion.

School Services Recommendation #1:
Reorganization of the Talent Division to minimize the separation of duties and increase the integration of services for employee support for schools and the central office, human resources operations, and recruitment, residency, and retention services to assist in cross-training, increased staff capacity, and allow for flexibility to serve in high-need areas.

- **Status:** Completed

- Status Detail: Historically, there have been many reorganizations to the Talent Division. Specifically, reorganizations occurred in 2005, 2009, 2011, 2015, 2017 and 2022. Arguably the repeated reorganization in response to the District budget uncertainty has impacted the services and stability of the Division. Organizational charts can be viewed by clicking the links: 2013, 2016, 2017, 2023. Previous reorganization reports: 2012 BOE approval plan, 2013/14 plan, 2018 Executive Brief Study

  Although there have been many reorganizations of Talent we are in agreement that further alignment is needed to minimize the separation of duties and increased cross-training and collaboration within the teams. Following the school services report there has been a great deal of work completed as a Division to name our core functions, align to district goals and our division vision and mission.

  T*he following changes were made for the **2023-24** in response to the school services report:*

Position Title	Description of Change	FTE Impact
Director, HR Operations	Elimination of the Director, HR Operations position.	-1.00

	This position managed the system operations, compensation & classification and audits. The work of this position was integrated into the Director, Business Analytics that is responsible for data reporting. In addition, each Director within the Division is responsible to be responsive to district audits as related to their area of expertise within the Division. This allows for more collaboration and cross-training amongst the team as it relates to audits and operations. The positions direct reports moved under the oversight of the HR Services & Support team, including benefits.	
Manager, Substitute Services	Elimination of Manager, Substitute Services. This position elimination effectively ended the "substitute office" within the Talent Division. The work of substitutes was distributed throughout the team. The substitute office was responsible for recruiting, monitoring credentials, performance and the substitute system for classified and certificated substitutes district-wide. This work has moved and is embedded in the Recruitment & Retention teams and Employee Support teams. There is no longer a "specialized substitute office" in Talent.	-1.00

*The following changes are proposed for the **2024-25** school year in response to the school services report:*

Position Title	Description of Change	FTE Impact
Coordinator, Retirement	The Human Resources department does not have a retirement specialist or anyone on the team that supports exiting employees with retirement and those returning to work as a retiree. This position will be created to meet the need of this critical role.	+1.00
Employee Support Specialist	The Employee Support Specialist role primarily supports the onboarding and employee changes including layoffs, position changes and transfers. In an effort to cross change and eventually reduce the staff the Employee Support Specialists will begin completing the data entry into the HRIS system. Currently, there are positions within the Division that are responsible for data entry. This work will begin to shift in the 23-24 school year resulting in an elimination in the 25-26 school year of the position responsible solely for data	n/a

	entry.	

*The following changes are proposed for the **2025-26** school year in response to the school services report:*

Position Title	Description of Change	FTE Impact
Employee Information Systems Analyst	This position is currently responsible for data entry. We will work through the 23-24 school year embedding the data entry function into the Employee Support specialist role and eliminate the position in 25-26	-1.00

Note: There are a number of grant funded positions within the Talent Division which will be evaluated for sustainability year to year.



School Services Recommendation #2:

Revision of job titles for Division positions, as well as modification of the Division name to align with industry standard - this will provide clarity in the position's role and improve efficiency within the Division which is an important consideration related to adjustments in staffing levels.

- **Status:** Completed

- The Talent Division name will remain the same. School services may have not realized that

"Talent Division" is in reference to a Division. Within the Talent Division there are several departments/functional areas which include: Human Resources, Talent Development, New Teacher Support & Development and PAR. This does meet industry standards. In fact, other Districts often have more FTE within the subsequent departments, especially related to Talent Development and New Teacher Support & Development.

There has been work to revise a few job titles within the Division. Specifically, the staff working with credentials were in a job title called "Employee Support Specialist". These positions were revised and are now in the industry aligned title "Credential Associate".

School Services Recommendation #3:
Assessment of clerical and administrative support in Division to align with support needs, and also evaluate positions in the confidential classification to determine if they are appropriately classified.

- **Status:** Pending

- There are 174 classifications that are currently listed under "confidential". 91 of the classifications are not currently in use however they are current classifications that need to also be evaluated. These positions have been evaluated for a move to union representation and/or unrepresented. The evaluation can be found here. This process is underway as it requires negotiation with represented unions and engagement with impacted employees. Essentially these employees have not been paying union dues and will likely shift to paying towards union dues. Some will become eligible for annuity which they have not been eligible for previously that is an improved benefit. These changes also impact days work, sick leave allocation, evaluation timelines and other employee impacting compliance rules and regulations. Ultimately, after the union discussions and approval the changes will be brought to the Board of Education for final approval.

  The assessment of the clerical and administrative support within the Talent Division indicates that there is a need for additional support. However, given the current budget and prioritization of needs we are not seeking additional FTE to meet this need at this time.

APPENDIX B

To: Board of Education
From: Susan Beltz, Chief Technology Officer
Preston Thomas, Chief Systems and Services Officer
Date: February 14th, 2024
Subject: Update: School Services Reorganization Recommendations [Tech Services]

Background: In October 2020, the District contacted School Services of California (SSC) and requested a staffing and department organizational structure analysis of Business Services and Talent Divisions in response to a 2018-19 requirement by the Fiscal Crisis Management and Assistance Team's recommendation for the District's Fiscal Vitality Plan and in conjunction with the tenants of Assembly Bill 1840.

After SSC completed the comprehensive review, it became evident that our district faces significant cyber threats, similar to the major attacks experienced by the City of Oakland and the Los Angeles Unified School District (LAUSD). This increased risk landscape has necessitated a critical review of our cybersecurity measures and staffing to support that infrastructure. In response, we have initiated a realignment of our IT staff to ensure our school district adheres to, and surpasses these standards. We are now focusing on enhancing our cybersecurity infrastructure by recruiting skilled professionals and implementing advanced security protocols and training to protect our students and staff effectively. In addition, the pandemic profoundly shifted the educational environment towards a more technology-integrated education system. Moving from traditional textbooks to digital platforms has expedited, necessitating an expansion in our technological infrastructure. As a result of this shift, OUSD has tripled the number of devices available to students, ensuring that each one has access to the necessary tools for their learning.

With the launch of generative Artificial Intelligence (AI), the Education sector is the most likely to benefit from advancements that revolutionize student tutoring and student support. We have a district task force investigating AI-driven programs in our classrooms to provide personalized learning experiences and additional support to meet the diverse needs of our student population. We do not anticipate that the staffing needs to support the Tech Services needs of students and staff will decline in the future.

The Technology Services department supports OUSD by providing reliable and secure networks and business applications, devices for students and staff, and districtwide technical support. Key areas of growth include VOIP telecommunications, cybersecurity initiatives, classroom A/V solutions, generative AI, and more. The team includes six network team positions, eight applications team positions, thirteen site technician positions, two HelpDesk support positions, four leadership positions, and one clerical position.

In prior years the Technology Services department was subject to reductions, most notably leading into the 2019-20 school year. These prior reductions had led to the loss of 1) a clerical support position, which has subsequently been restored, 2) a coordinator and a project manager, 3) a senior software developer, 4) a senior applications team specialist, 5) two Tier 1 support positions on the HelpDesk, 6) a senior network engineer position, which was subsequently offset by the addition of an additional senior network administrator, and 7) the loss of management positions to lead the applications and HelpDesk teams; we have subsequently added a management position for the HelpDesk and also added a mid-level management position to lead the growing number of site technicians, which has increased from a low of eight technician positions to our current level.

Purpose: This memo details the status of each recommendation related to the Technology Services Division. School Services provided three recommendations: one has been completed, the second has been supported by one-time funding, and the third is an ongoing area of focus for the department.

School Services Recommendation #1:
An evaluation of staffing of the Information Technology Services Department to address school support needs as well as additional management and clerical support required as a result of the findings—providing adequate staffing levels is crucial to support the current and future technology needs of the District

- **Status:** Completed

  T*he following changes were made for the **2023-24** school year in response to the school services report:*

Position Title	Description of Change	FTE Impact
Administrative Assistant III	Addition of the Administrative Assistant III position. This position provides clerical support to the Technology Services department, including assistance with purchasing, contracts and invoicing, along with general clerical duties.	+1.00

  T*he following changes were previously made for the **2022-23** school year in response to the school services report:*

Position Title	Description of Change	FTE Impact
Director, Technical Support and Customer Service	Addition of the Director, Technical Support and Customer Service position. This position's direct reports include those on the Technology Services HelpDesk	+1.00

	team, which provides Tier 1 technical support across all areas of technology, including the resolution or reassignment of all inbound support requests.	
Manager, Site Technology	Addition of the Manager, Site Technology position. This position's direct reports include those on the Technology Services Technicians team, who provide in-person support to schools and central departments, including support for student and staff devices.	+1.00

*No position changes are currently proposed for the **2024-25** school year in response to the school services report.*

The assessment of management and clerical support within the Technology Services Division indicates a need for additional support. Most notably, the Technology Services Applications team members still report directly to the Chief Technology Officer who leads the department. However, given the current budget and prioritization of needs, we are not seeking additional FTE to meet this need.

School Services Recommendation #2:
Reorganization of the Information Technology Services Department by functional area to align functions and oversight to allow for a more appropriate span of control for each supervisory or management position, and enhance the standardization of support, communications, and improve service levels

- **Status:** In Progress

  T*he following changes were previously made since the **2021-22** school year in response to the school services report:*

Position Title	Description of Change	FTE Impact
School Site Technology Specialist	Addition of five School Technology Specialist positions to bring the total number of staff in this position from five to eleven. These staffing increases reflect the increased need for device support at schools associated with upgrading computers from Chromebooks to Windows laptops for teachers and other school staff, and attaining a 1:1 ratio for student classroom Chromebooks, ***not currently funded in ongoing funding.***	+5.00

- The department had initially planned to add six School Technology Specialist positions. However, this would have significantly increased the number of positions reporting directly to the Executive Director of Technology, who also leads the Technology Services Network team. Hence

the number of positions was reduced by one to support the addition of the Manager, Site Technology position.

- The report notes that: *Now that California schools have resumed in-person learning, technology demands have not waned as the need to support devices deployed during the pandemic continues.* The addition of technician, management and clerical support without eliminating any positions in other areas has assisted the department in providing a high level of service to schools, with school and central leaders expressing a very high degree of satisfaction with the Technology Services Division in a Spring 2023 survey.

The assessment of technical staffing within the Technology Services Division indicates a need for additional support. Most notably, the report recommends that *roving technicians are assigned no more than five schools to allow for at least a weekly visit, also providing time to address emergencies.* However, given the current budget and prioritization of needs, along with our continued partnership with Site Data and Technology Lead (SDTL) teachers at schools, we are not seeking additional FTE to meet this need at this time.

School Services Recommendation #3:
Evaluation of the District's technology procedures and standards to ensure the selection of technology that is supportable by the department and aligns with the District's technology needs and plan, and establishment of the expectation that all District staff and schools will follow the established selection process and standards

- **Status:** Ongoing

- OUSD has implemented a 1:1 standard for classroom Chromebooks, along with the centralized procurement and management of staff devices. This ensures that schools are able to integrate technology into instruction on a much more equitable basis. In addition, while the variance in device types eligible for purchase was previously controlled, centralized management further reduces support overhead by ensuring that staff and students receive replacements for obsolete and damaged devices.

- The Technology Services Division continues to procure and maintain software that is reliable, secure, and well-utilized throughout OUSD. While business applications may change over time, the department seeks to procure cost-effective, industry leading software with a strong track record in K-12 education.

- The Technology Services Division continues to engage in long-term technology planning and standards for OUSD, including the aforementioned standards for student and staff devices, along with business applications, network infrastructure, telecommunications and cybersecurity protections.

2024-25 Attachment B - Budget Balancing Solutions Presentation Final for Board Decision

OAKLAND UNIFIED SCHOOL DISTRICT

Budget Balancing Solutions

Budget Development: Final Attachment B

Includes all content from Board Study Sessions

February 28, 2024

OAKLAND UNIFIED SCHOOL DISTRICT

Community Schools, Thriving Students

Budget Adjustments
Summary of Recommended Reductions

Details Begin on Slide 31



Attachment B Summary of Adjustments

Summary of 2024-25 Budget Adjustments and Impact	
Projected Deficit (2024-25 as of 1st Interim)	$ 23,687,150
Net Adjustments since projection	$ 27,000,000
Adjusted Deficit Projection (Target)	**$ 50,687,150**
Savings / Cost Avoidance	$ (16,528,228)
Projected Additional Costs	$ 500,000
Adjusted Projected Surplus or Deficit	**$ 34,658,922**

Attachment B Summary of Adjustments

Adjustments (savings, cost avoidance, revenue shifts)	Item Number	Included	Type	General Purpose	Central Supplemental	Central Concentration	Special Education Contribution Funds	Other Supplemental	One-time Funds Support	Net Change'
Adjust School Site Allocations (Unrestricted)	1	☑	Savings	$ (457,578)						$ (457,578)
Adjust School Site Allocations (Supplemental)	2	☑		-	-		-	$ (2,583,685)		$ (2,583,685)
Merger of District Schools	3	☑								$ -
BP 3150 Adjustment	4	☑								$ -
Central - Continuous School Improvement Redesign	5	☑								$ -
Central - Legal Department Restructuring	6	☑								$ -
Central - Business, Talent, Technology, Other Redesign	7	☑								$ -
Adjusted Support toward previous Board Resolutions	8	☑								$ -
Special Ed Programs	9	☑								$ -
Maintaining Small School Investments	10	☑								$ -
Responses to January 8, 2024 Study Session	11	☑			$ (8,000,000)	$ (3,700,000)			$ -	$ (11,700,000)
Reduction of consistently vacant positions	12	☑		$ (576,510)	$ (384,390)	$ (314,460)	$ (372,144)	$ -	$ -	$ (1,647,504)
Total										$ (16,388,767)

Attachment B Summary of Adjustments

Projected Additional Costs	Item Number	Included	Type	General Purpose	Central Supplemental	Central Concentration	Special Education Contribution Funds	Other Supplemental	One-time Funds Support	Net Change'
Ongoing Enrollment Office Investments	1	☑							$ 500,000	$ 500,000
Return of Investments currently funded with one-time funds	2	☑								$ -
Review Facilities and Deferred Maintenance Modifications	3	☑								$ -
Total									$ 500,000	$ 500,000

Budget Adjustments
Revised Slides Since 2/14/24



Item 11 - January 8, 2024 Board Study Session Position Adjustment Recommendations - Carryover Strategy *(See Slide 72)*

- **These positions will be eliminated in Resource 0004 Central Concentration**
- **Staff is Recommending as Part of Attachment B that they be added to Resource 0006 (Supplemental & Concentration Carryover)**
  - **Assistant Principals at High Need Schools ($3.2M S&C)**
  - **11-Month Teachers at select high schools ($1.3M S&C)**
  - **Electives Teachers for Students Required to Take ELD ($3.9M S&C)**
  - **Teachers for Late-Arriving Newcomer Students ($1.8M S&C)**
  - **Teachers for Late-Arriving Continuation Students ($1.5M S&C)**
    - Please see the orange shaded rows on the slides shared at the January 8, 2024 Special Study Session, highlighting the areas of recommendation.
    - **~$11.7M total in Supplemental and Concentration**, $17.1M in COVID funds
- Based on the actual positions moved after 2024-25 Budget Development changes are made, the District will have visibility of the balance of Resource 0006.

Assistant Principals at High Need Schools ($3.2M S&C)

Item 11 Assistant Principals at High Need Schools ($3.2M S&C)

February 2023

Fund	01 General Fund
JobClassId	(Multiple Items)
Resource Code	0004 Central Concentration

Site Code	PosId	Data Sum of FTE Filtered	Sum of AmtTotal
112 Greenleaf Elementary	9624	1.00	$148,255
112 Greenleaf Elementary Total		**1.00**	**$148,255**
160 Lockwood Steam Academy	7775	1.00	$129,580
160 Lockwood Steam Academy Total		**1.00**	**$129,580**
211 Montera Middle	2824	1.00	$188,165
211 Montera Middle Total		**1.00**	**$188,165**
213 Westlake Middle	8562	1.00	$159,119
213 Westlake Middle Total		**1.00**	**$159,119**
215 Madison Park Academy Upper	9106	1.00	$134,775
215 Madison Park Academy Upper Total		**1.00**	**$134,775**
228 United For Success Academy	3550	1.00	$159,066
228 United For Success Academy Total		**1.00**	**$159,066**
229 Elmhurst United	3725	1.00	$148,910
229 Elmhurst United Total		**1.00**	**$148,910**
232 Coliseum College Prep Academy	1675	1.00	$156,802
232 Coliseum College Prep Academy Total		**1.00**	**$156,802**
236 Urban Promise Academy	283	1.00	$159,064
236 Urban Promise Academy Total		**1.00**	**$159,064**
301 Castlemont High School	991	1.00	$165,670
301 Castlemont High School Total		**1.00**	**$165,670**
302 Fremont High School	7025	1.00	$154,568
302 Fremont High School Total		**1.00**	**$154,568**
304 Oakland High School	4115	1.00	$165,726
304 Oakland High School Total		**1.00**	**$165,726**
306 Skyline High School	2815	1.00	$136,947
306 Skyline High School Total		**1.00**	**$136,947**
308 Young Adult Program	9630	0.00	$139,752
308 Young Adult Program Total		**0.00**	**$139,752**
335 LIFE Academy	6304	0.00	$149,802
335 LIFE Academy Total		**0.00**	**$149,802**
352 Rudsdale Continuation	1554	1.00	$171,839
352 Rudsdale Continuation Total		**1.00**	**$171,839**
353 Oakland International High Sch	7180	1.00	$163,238
353 Oakland International High Sch Total		**1.00**	**$163,238**
Grand Total		**15.00**	**$2,631,278**

11-Month Teachers at select high schools ($1.3M S&C)

This amount is adjusted via a journal entry for the one month of salary these teachers work as a supplement to the school programs.

Electives Teachers for Students Required to Take ELD ($3.9M S&C)

Electives Teachers for Students Required to Take ELD ($3.9M S&C)

February 2023

Fund	01 General Fund
Site Type	(Multiple Items)

Resource Code	JobClassId	Site Code	PosId	Data Sum of FTE Filtered	Sum of AmtTotal
⊟0004 Central Concentration	⊟TCHR 11M 12P	⊟301 Castlemont High School	1868	1.00	$12,425
			4163	1.00	$119,142
			4742	1.00	$134,070
			4746	1.00	$10,916
			8147	1.00	$89,159
			8409	1.00	$137,981
		301 Castlemont High School Total		6.00	$503,693
		⊟302 Fremont High School	2029	1.00	$150,020
			9552	1.00	$56,738
		302 Fremont High School Total		2.00	$206,758
	TCHR 11M 12P Total			8.00	$710,451
	⊟TCHR BILING	⊟235 Melrose Leadership Acad	9636	0.30	$46,478
			9637	0.75	$84,731
		235 Melrose Leadership Acad Total		1.05	$131,209
	TCHR BILING Total			1.05	$131,209
	⊟TCHR STR ENG	⊟206 Bret Harte Middle	881	1.00	$132,401
			1122	1.00	$160,950
		206 Bret Harte Middle Total		2.00	$293,351
		⊟212 Roosevelt Middle	558	1.00	$120,216
		212 Roosevelt Middle Total		1.00	$120,216
		⊟213 Westlake Middle	8769	0.00	$111,176
		213 Westlake Middle Total		0.00	$111,176
		⊟215 Madison Park Academy Upper	2820	1.00	$108,525
		215 Madison Park Academy Upper Total		1.00	$108,525
		⊟219 Frick United Academy of Lang	3379	1.00	$89,191
		219 Frick United Academy of Lang Total		1.00	$89,191
		⊟304 Oakland High School	4184	1.00	$73,261
			4771	1.00	$123,199
		304 Oakland High School Total		2.00	$196,461
		⊟306 Skyline High School	7827	1.00	$80,172
		306 Skyline High School Total		1.00	$80,172
		⊟353 Oakland International High Sc	3038	1.00	$78,299
			3582	1.00	$83,900
			3871	0.40	$26,638
		353 Oakland International High Sch Total		2.40	$188,836
	TCHR STR ENG Total			10.40	$1,187,928
0004 Central Concentration Total				19.45	$2,029,588
Grand Total				19.45	$2,029,588

Teachers for Late-Arriving Newcomer Students ($1.8M S&C)

February 2023

Fund	01 General Fund
Site Type	(Multiple Items)
Object Code	1105 Teachers Salaries
JobClassId	TCHR STR ENG
Resource Code	0004 Central Concentration

Site Code	PosId	Data Sum of FT	Sum of AmtTotal
304 Oakland High School	100	1.00	$77,862
	2421	1.00	$136,387
	2443	1.00	$59,795
	3570	1.00	$132,159
	4138	0.00	$79,755
	4184	1.00	$73,261
	4771	1.00	$123,199
304 Oakland High School Total		**6.00**	**$682,419**
306 Skyline High School	101	0.00	$57,423
	348	1.00	$39,195
	2011	1.00	$66,172
	3947	1.00	$68,367
	4276	0.00	$83,556
	7827	1.00	$80,172
306 Skyline High School Total		**4.00**	**$394,884**
353 Oakland International High S	2530	1.00	$105,814
	3038	1.00	$78,299
	3582	1.00	$83,900
	3871	0.40	$26,638
	4774	1.00	$100,417
	6164	0.00	$34,236
	7846	1.00	$24,867
	7850	1.00	$86,738
353 Oakland International High Sch Total		**6.40**	**$540,908**
Grand Total		**16.40**	**$1,618,212**

Fund	01 General Fund
Site Type	(Multiple Items)
Object Code	1105 Teachers Salaries
Resource Code	0004 Central Concentration

JobClassId	Site Code	PosId	Data Sum of FTE Filtered	Sum of AmtTotal
TCHR 11M 12P	301 Castlemont High School	1570	1.00	$28,864
		1713	1.00	$74,964
		1868	1.00	$12,425
		3873	1.00	$153,852
		4113	1.00	$132,672
		4163	1.00	$119,142
		4502	1.00	$61,458
		4741	1.00	$44,145
		4742	1.00	$134,070
		4746	1.00	$10,916
		8147	1.00	$89,159
		8409	1.00	$137,981
	301 Castlemont High School Total		12.00	$999,648
	302 Fremont High School	1565	1.00	$170,110
		2029	1.00	$150,020
		4367	1.00	$86,889
		4433	1.00	$148,129
		4464	1.00	$121,266
		9100	1.00	$87,540
		9552	1.00	$56,738
	302 Fremont High School Total		7.00	$820,691
TCHR 11M 12P Total			**19.00**	**$1,820,339**
Grand Total			**19.00**	**$1,820,339**

Teachers for Late-Arriving Continuation Students ($1.5M S&C)

Teachers for Late-Arriving Continuation Students ($1.5M S&C)

February 2023

Fund	01 General Fund
Site Type	(Multiple Items)
Program Code	1107 Alt Ed Base Tchrs

Resource Code	JobClassId	Site Code	PosId	Data Sum of FTE Filtered	Sum of AmtTotal
0004 Central Concentration	TCHR STR ENG	309 Ralph J. Bunche Academy	3318	0.20	$38,062
			3319	0.50	$106,021
			7832	1.00	$125,897
		309 Ralph J. Bunche Academy Total		1.70	$269,981
		310 Dewey High School	58	1.00	$158,485
			2850	1.00	$117,996
			6184	1.00	$24,701
			6185	0.00	$61,601
			7330	1.00	$124,597
			7331	1.00	$44,504
		310 Dewey High School Total		5.00	$531,884
		330 Independent Study 9-12	788	1.00	$146,666
			8928	0.70	$96,466
		330 Independent Study 9-12 Total		1.70	$243,132
		352 Rudsdale Continuation	59	1.00	$158,535
			3368	1.00	$124,821
			3509	1.00	$155,752
		352 Rudsdale Continuation Total		3.00	$439,107
	TCHR STR ENG Total			11.40	$1,484,104
0004 Central Concentration Total				**11.40**	**$1,484,104**
Grand Total				**11.40**	**$1,484,104**

Item 5: Known One-Time Funding Reductions to Pre-COVID Levels *(See Slide 61)*

Office of Equity doubled in staffing during COVID with ESSER funding.

- 13.5 ~~11.5~~ Translators to ~~7~~ 9 Translators. Maintain ability to respond to IEP requests and above 15% student population requirement.

Language	15% Mandate	Individual Education Programs (IEPs)	Recommendation
Mam (1)	8 schools	.75 FTE	1.0 FTE
Arabic (2)	2 schools	.75 FTE	1.0 FTE
Cantonese (2)	1 school	.75 FTE	~~1.0 FTE~~ New: Maintain at 2.0 FTE
Spanish ~~(5)~~ 6	64 schools	2 FTE	~~4.0 FTE~~ New: 5.0 FTE

Item 5: Known One-Time Funding Reductions to Pre-COVID Levels

10 Targeted Specialists to ~~5~~ 6 Targeted Specialists:

- African American Male Achievement (AAMA)
- African American Female Excellence (AAFE)
- Latino Student Achievement (LSA)
- Latino Student Achievement (LSA) (added back)
- Arab Student Achievement (AAPISA)
- Asian and Pacific Islander Achievement (AAPISA)

OAKLAND UNIFIED SCHOOL DISTRICT

Budget Balancing Solutions

Budget Development Update: Attachment B

Includes all content from Board Study Sessions

February 14, 2024

With Slide Changes for 12/28/24 Board Meeting

OAKLAND UNIFIED SCHOOL DISTRICT

Community Schools, Thriving Students

Welcoming Remarks:
Board President Davis



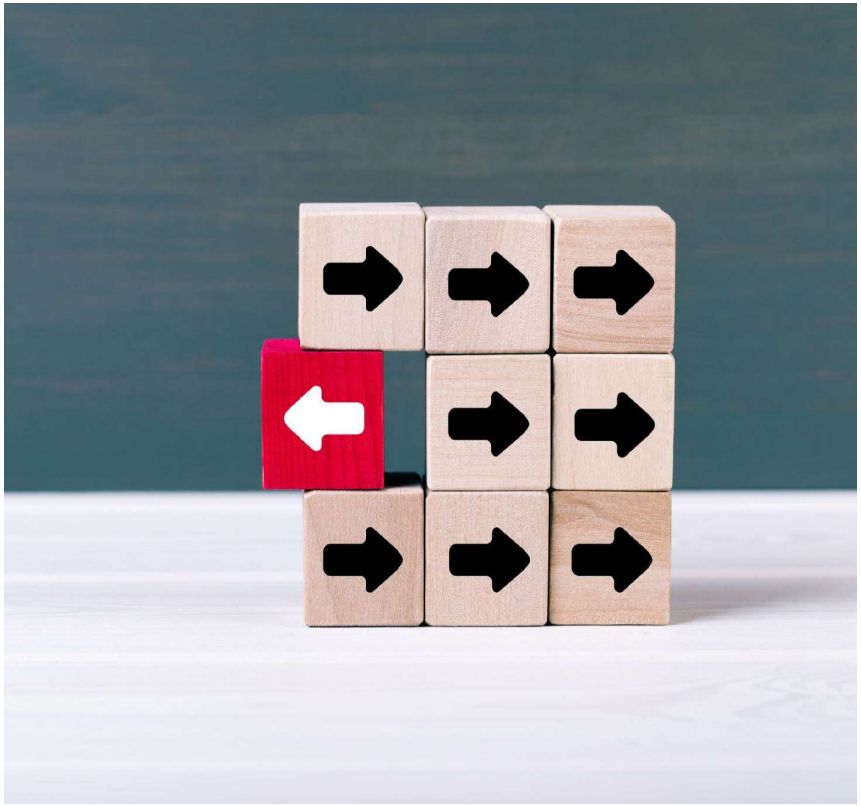
Continuation of our Journey

June 2023	Aug 2023	Oct 2023	Nov. 2023	January 2024		February 2024	
Board Retreat Teaming & Visioning	**Board Retreat** Priorities & Work Plan	**Study Session** Fiscal Outlook	~~**Study Session** LCAP Deep Dive~~	**Study Session** Prioritization Guidance	**Study Session** Attachment B Adjustments	**First Read**	**Board Action**

Note: OUSD Leadership hosted two student-facing budget study sessions for Student Board DIrectors and All Cty Council Governing Board in November and January

A Moment of Governance:
A Guide to Decision Making

January 31, 2024
As presented by Dr. Carmella S. Franco, Consultant



Decision Making is not easy.

So many considerations!

What Drives Your Decision Making?

In pairs, and one triad, discuss what factors influence you in your Board Member decision making?

Three Things to Keep in Front of You



IS IT IN THE BEST INTERESTS OF THE STUDENTS?



DOES THIS MATTER/ISSUE FIT WITHIN ONE OF OUR 5-6 GOALS?



IS THIS A TOPIC OR SITUATION FOR THE SUPERINTENDENT AND STAFF TO ADDRESS?



Remember to keep these in mind as you face decisions– both routine *and* difficult.

Welcoming Remarks:
Superintendent Dr. Johnson-Trammell

Our Vision

All OUSD students will find joy in their academic experience while graduating with the skills to ensure they are caring, competent, fully-informed, critical thinkers who are prepared for college, career, and community success.

Our Mission

Oakland Unified School District (OUSD) will build a Full Service Community District focused on high academic achievement while serving the whole child, eliminating inequity, and providing each child with excellent teachers, every day.



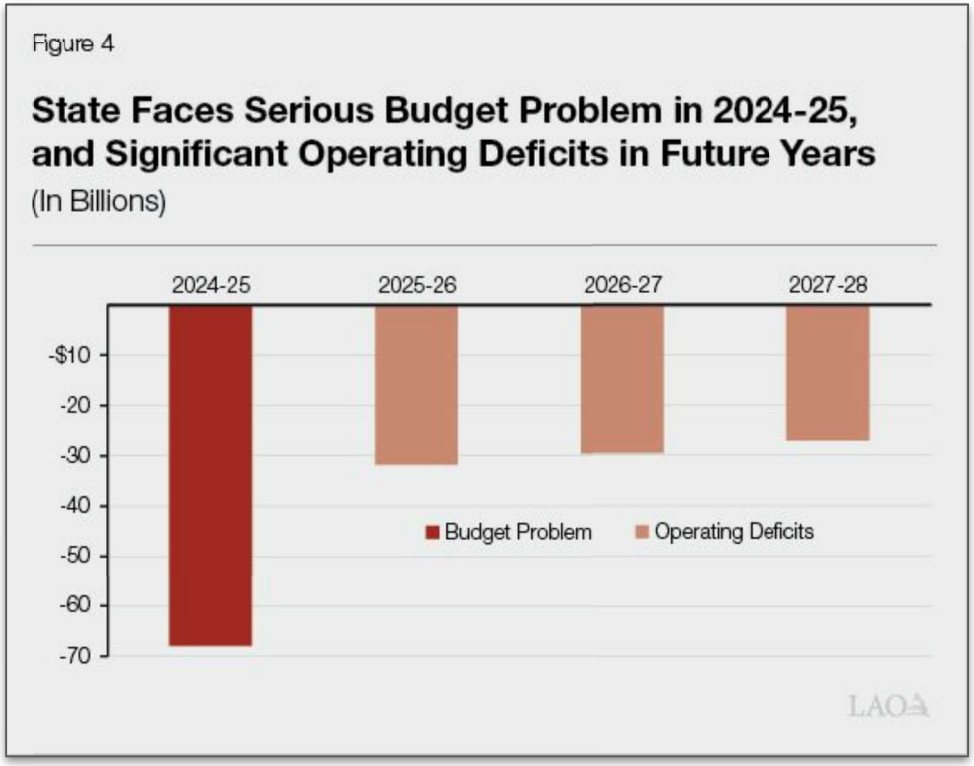
Outcomes

1. Summarize the scope and scale of near term decisions needed to navigate our financial context and maximize positive student outcomes.
2. Provide the Board updates on the financial challenges ahead based on the recently proposed State budget by Governor Newsom and other updates to projected costs.
3. Board will discuss updated options to address the projected budget deficits and make room for additional expenditures to increase compensation of employee groups with whom we are still in bargaining.

Today's Agenda

- Our Financial Challenges
- Our Journey to Stability
- Recommended Budget Adjustments
- Next Steps
- Discussion

Our State's Financial Situation* - $68 Billion Deficit



Drivers for Deficit Impacting Budget

- ❖ California Entered an Economic Downturn Last Year
- ❖ Unprecedented Revenue Shortfall
- ❖ Statewide enrollment continues to decline (5% since 2019)

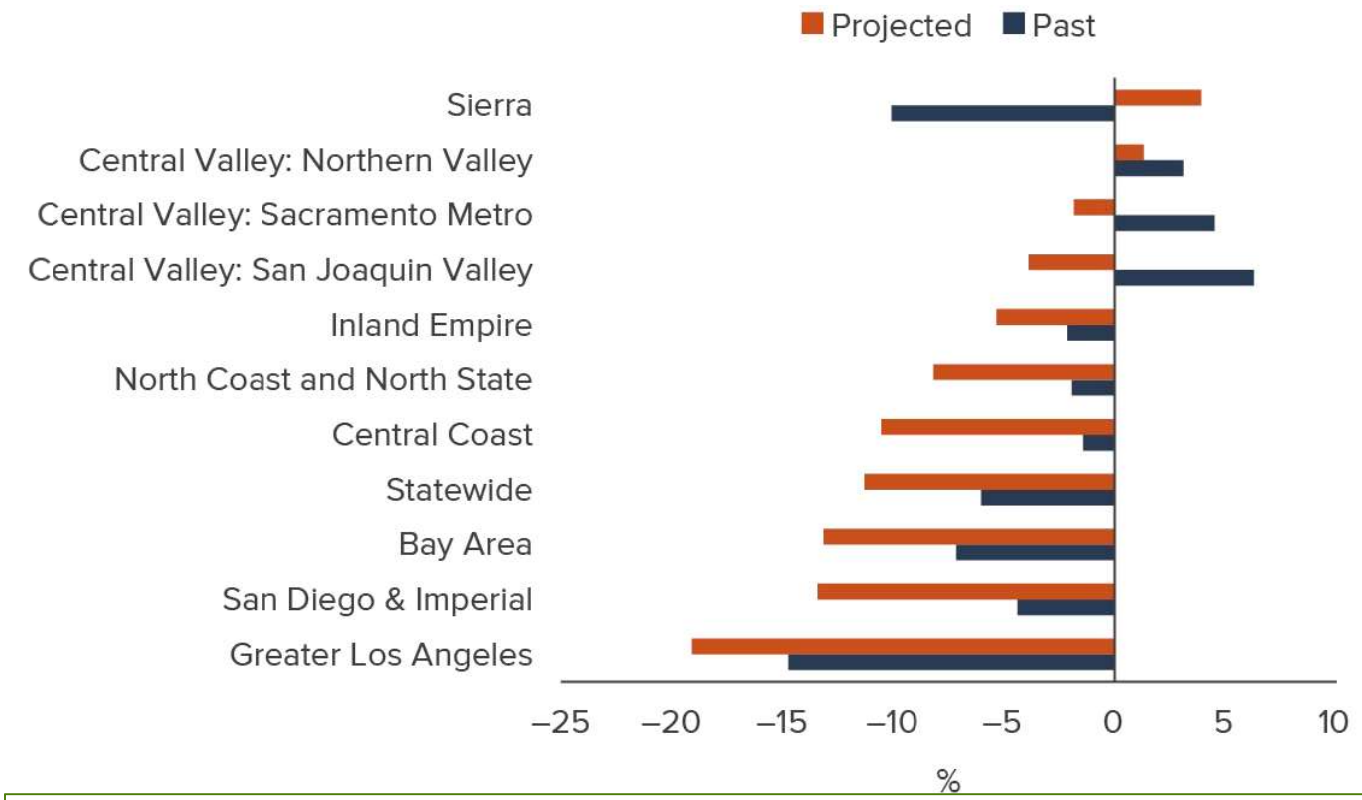
Solutions on the table

- Reduce Proposition 98 education spending
- Deplete entire Proposition 98 Reserve
- Reduce one-time spending
- < 1% COLA for school budgeting
- Alternate approaches to school funding

* California Legislative Analyst's Report - January 13, 2024

Most CA Districts also face further enrollment declines

10-year past and projected future enrollment change by region (%)



SOURCES: California Department of Finance; authors' calculations.

NOTES: Past declines from 2012–13 to 2022–23. Projected declines from 2022–23 to 2032–33. Regional changes constructed using county-level data.

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OUSD's Financial Situation - Two Related Challenges

1

LCFF Deficits

Over $70M in projected deficits of Unrestricted resources over next 3 years - First Interim

Primary Causes: Slow revenue growth, high inflation

2

One-time Funds expiring

Over $140M in one-time funds sunsetting soon; over $60M expiring this year - Interactive Dashboard

Primary Causes: Sunsetting resources, high inflation

Oversight Requirements

The District has recommended and the County has confirmed that the Board must take formal action on **multi-year budget balancing solutions by February 2024**, to ensure the District meets its obligations in the subsequent fiscal year. See excerpt from County letter.

1 First Interim Multi-Year Projection* - Unrestricted

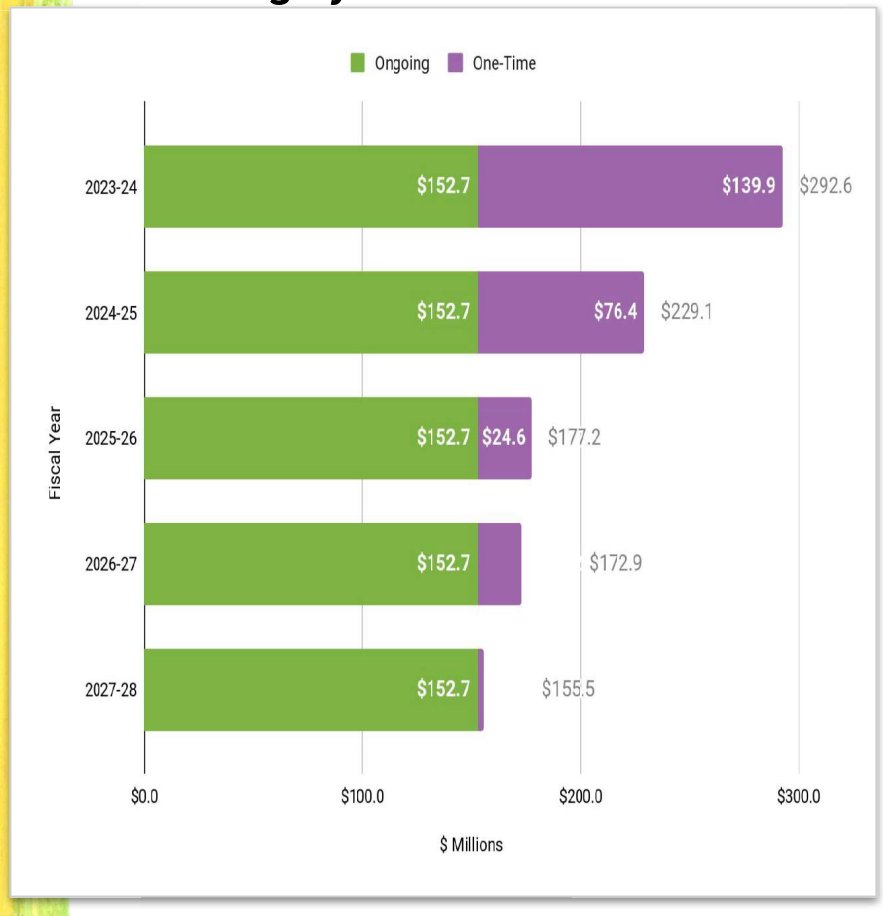
2023-24 First Interim MYP Fund Balance Summary - Unrestricted

	2023-24 Unrestricted	2024-25 Unrestricted	2025-26 Unrestricted
A. Revenues			
5) Total Revenues	$ 507,096,534	$ 495,388,436	$ 502,940,335
B. Expenditures			
9) Total Expenditures	$ 416,491,538	$ 404,376,296	$ 409,634,879
C. Excess (Deficiency) of Revenues Over Expenditures	$ 90,604,996	$ 91,012,140	$ 93,305,456
D. Other Financing Sources/Uses			
4) Total, Other Financing Sources/Uses	$ (112,115,085)	$ (114,699,290)	$ (119,051,059)
E. Net Increase (Decrease) in Fund Balance (C +D4)	$ (21,510,089)	$ (23,687,150)	$ (25,745,603)
F. Fund Balance, Reserves			
1) Beginning Fund Balance			
a) Adjusted Beginning Balance (F1c + F1d)	$ 118,353,704	$ 96,843,616	$ 73,156,465
2) Ending Balance, June 30 (E + F1e)	**$ 96,843,616**	**$ 73,156,465**	**$ 47,410,862**
Restricted Reserve	$ 150,000	$ 150,000	$ 150,000
Other Assignments	$ 10,673,452	$ 10,673,452	$ 10,673,452
Reserve for Economic Uncertainty	$ 27,641,007	$ 24,914,748	$ 25,212,438
Unassigned Unappropriated	**$ 58,379,156**	**$ 37,418,265**	**$ 11,374,972**

* Does not include certain anticipated employee compensation and other costs not yet finalized, but that would push deficits closer to $50M.

2 LCAP Summary - Sunsetting of $140M of One-Time Funds

LCAP Funding by duration



LCAP Positions (FTE) by Funding duration



Funding Priorities + Resolving Challenges ~$50M

Budget Adjustments needed unlikely to be achieved without significant restructuring

Ongoing financial challenges to be addressed

- **Increasing compensation for other labor groups** when the cost of a 5% raise is $10M+
- **Absorbing healthcare cost increases** when the District covers 100% of premium costs that are growing at 10%+ while COLA is less than 1%
- **Absorbing any costs currently in $140M of one-time funds** that will otherwise require elimination
- **Absorbing any costs from expansion of priority investments**

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Our Priorities Identified: LCAP + STRATEGIC PLAN

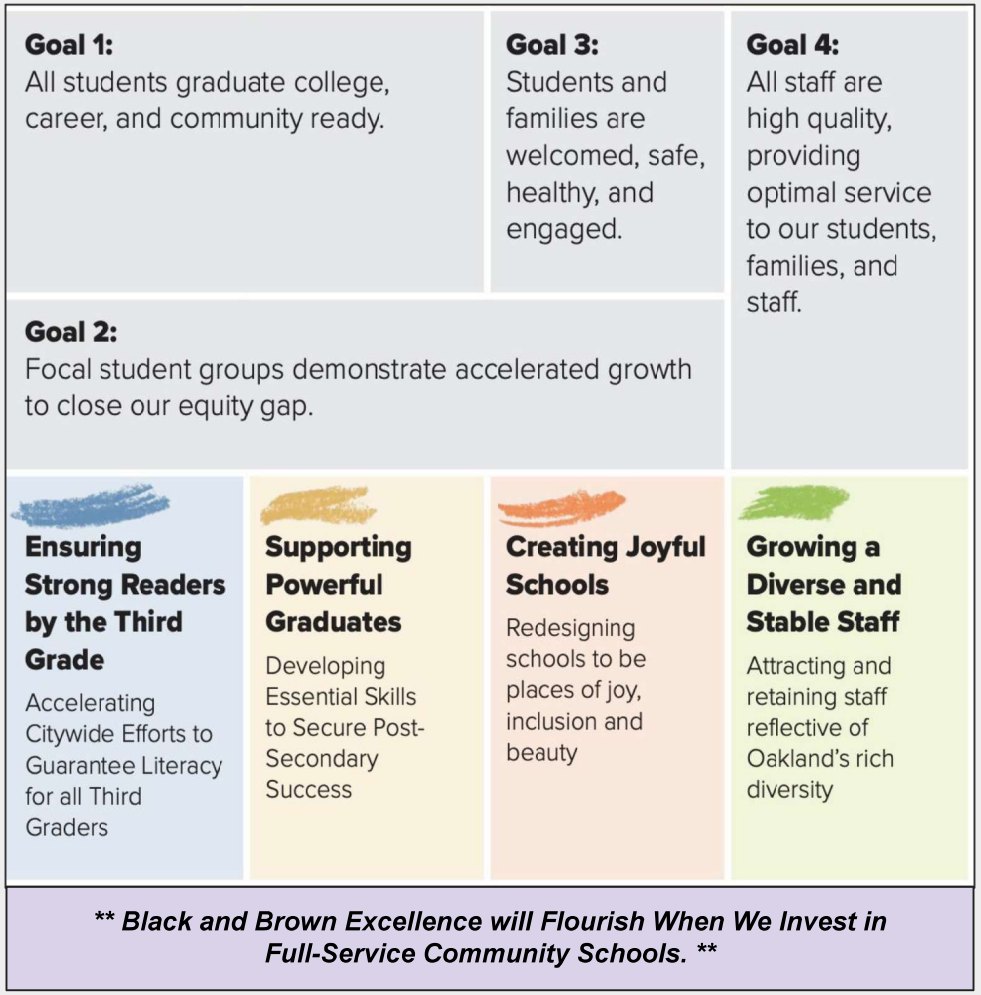
The Strategic Plan will enact the goals that the District has set out in its Local Control and Accountability Plan (LCAP).

LCAP

Our plan for addressing the needs of all students, especially our highest need students. The LCAP is adopted yearly along with the budget. The 2021 LCAP was a community effort - students, parents, staff, and community members have all contributed.

STRATEGIC PLAN

Our 3-year road map to realize our mission and vision. It is an opportunity to reimagine our work and to create an Oakland community and school system that fulfill our highest hopes and dreams for ourselves and the generations to come.



Our Method: College, Career & Community School Supports

Within our limited resources, we recommend prioritizing the most effective aspects of our Community School supports to schools within the funds available

Base Program	College, Career and Community School Supports	Shared Costs
• Teachers • Principal • Assistant Principals • Attendance Clerk • Noon Supervisors • Admin Assistant • Prep Teachers: PE, Music, Dance, etc.	• Mental Health Services • Family Engagement • Teacher Coaching & Support • Academic Acceleration Support • College/Career & Community Supports • Restorative Safety Supports • Enrichment • 1:1 Device and Tech Support	• Custodians • Nutrition Services • School Nurse • Library Services • Special Ed services • Central Office Operations • Intervention Specialists • Newcomer Supports • Expanded Learning • After School Literacy Support

The Process

Last year, in June, we began the process of identifying budget adjustments that would address projected deficits. See Board Memo from 10/25.

Today we share an update on recommended adjustments needed to address projected unrestricted deficits and adjustments needed due to expiration or expenditure of one-time funds.

Board Sessions

June 23rd Board Retreat
August 3rd Board Retreat
October 2nd Study Session
November 14th Study Session (cancelled)
January 8th Study Session
January 31st Study Session (Attachment B Adjustments)
February 14th Board Meeting (1st Read)
February 28th Board Meeting (Board action)

Review detailed spending with prioritization in mind



Without Board Decisions

- **Expected Impact:** Existing allocations of LCFF S&C buy less as the cost of staff and services continue to increase
- **Expected Impact:** Positions and services funded by sunsetting resources are eliminated as resources sunset or are expended

Board Decisions Needed

- **Decision:** Which investments in ongoing resources to reduce to continue investments currently funded with sunsetting resources
- **Decision:** Which investments to reduce to maintain other investments despite cost inflation
- **Attachment B Example:** Reduce allocation of LCFF Supplemental to schools - see Attachment B, Item #2
- **Decision:** Additional budget reductions needed to eliminate deficit spending and provide salary increases to other bargaining units.

Round One: Board Discussion

What clarifying questions, if any, do you have?

Why Are We Here?



Unpacking the backpack as we prepare to fill it with District priorities.

The Journey to Stability and Positive Certification

- On October 11, 2023, the District presented agenda item 23-2308 2024-25 Budget Balancing Options, Increases, and Reductions for first read.
- The District committed to providing an update along on progress in analyzing and valuing the items on the Attachment B.
- This update was aligned to the First Interim Report to provide a financial target for adjustments to the 2024-25 Budget.

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Gentle Reminder - Affordability Commitment

Excerpt from OEA AB1200 Approval Letter

"In order for ACOE to verify that Board and District staff are implementing the budget adjustments the Board approved within the Public Disclosure documents, OUSD will:

- *Provide ACOE with a Board-approved detailed update on its list of Budget Adjustments* ***by October 31, 2023;***
- *Share additional updates in ACOE's bi-weekly call to monitor the staff and Board's progress with strategic planning;*
- *Present a public update to be provided by First Interim, with further public disclosure and* ***formal Board Action required no later than February 2024****, to ensure the District meets its obligations in the subsequent fiscal year."*

Budget Adjustments
Recommended Reductions



Attachment B Summary of Adjustments

Summary of 2024-25 Budget Adjustments and Impact	
Projected Deficit (2024-25 as of 1st Interim)	$ 23,687,150
Net Adjustments since projection	$ 27,000,000
Adjusted Deficit Projection (Target)	**$ 50,687,150**
Savings / Cost Avoidance	$ (16,528,228)
Projected Additional Costs	$ 500,000
Adjusted Projected Surplus or Deficit	**$ 34,658,922**

Attachment B Summary of Adjustments

Adjustments (savings, cost avoidance, revenue shifts)	Item Number	Included	Type	General Purpose	Central Supplemental	Central Concentration	Special Education Contribution Funds	Other Supplemental	One-time Funds Support	Net Change
Adjust School Site Allocations (Unrestricted)	1	☑	Savings	$ (457,578)						$ (457,5
Adjust School Site Allocations (Supplemental)	2	☑		-	-		-	$ (2,583,685)		$ (2,583,6
Merger of District Schools	3	☑								$ -
BP 3150 Adjustment	4	☑								$ -
Central - Continuous School Improvement Redesign	5	☑								$ -
Central - Legal Department Restructuring	6	☑								$ -
Central - Business, Talent, Technology, Other Redesign	7	☑								$ -
Adjusted Support toward previous Board Resolutions	8	☑								$ -
Special Ed Programs	9	☑								$ -
Maintaining Small School Investments	10	☑								$ -
Responses to January 8, 2024 Study Session	11	☑			$ (8,000,000)	$ (3,700,000)			$ -	$ (11,700,0
Reduction of consistently vacant positions	12	☑		$ (576,510)	$ (384,390)	$ (314,460)	$ (372,144)	$ -	$ -	$ (1,647,5
Total										$ (16,388,7

Attachment B Summary of Adjustments

Projected Additional Costs	Item Number	Included	Type	General Purpose	Central Supplemental	Central Concentration	Special Education Contribution Funds	Other Supplemental	One-time Funds Support	Net Change'
Ongoing Enrollment Office Investments	1	☑							$ 500,000	$ 500,000
Return of Investments currently funded with one-time funds	2	☑								$ -
Review Facilities and Deferred Maintenance Modifications	3	☑								$ -
Total									$ 500,000	$ 500,000

Item 1

- **Adjustment to School Site Allocations- Discretionary (Unrestricted)**
  - Grades TK–5: $50.00 per student
  - Grades 6–8: $65.00 per student
  - Grades 9–12: $80.00 per student
- 2023-24 Allocation - $2,565,670
- 2024-25 Projected Allocation - $2,108,092

Total 2024-25 Reduction in Allocation - $457,578

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Item 2

- **Adjustment to School Site Allocations- LCFF**
  - Reduce the per pupil LCFF allocation (Supplemental) from $785 per student to $675 per student.
  - Current 2023-24 Supplemental Allocation
    - $21,142,405
  - Projected 2024-25 Supplemental Allocation
    - $18,558,720

Total 2024-25 Reduction in Allocation - $2,583,685

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Balancing against reduced allocations

Oakland Unified (61259) - First Interim Draft	v.24.2b			11/15/2023		CY	v.24.2b					CY1
LOCAL CONTROL FUNDING FORMULA						2023-24						2024-25
LCFF ENTITLEMENT CALCULATION												
		COLA & Augmentation	Base Grant Proration	Unduplicated Pupil Percentage				COLA & Augmentation	Base Grant Proration	Unduplicated Pupil Percentage		
Calculation Factors		8.22%	0.00%	79.01%	79.01%			1.00%	0.00%	79.01%	79.01%	
	3-PY Average ADA	Base	Grade Span	Supplemental	Concentration	Total	3-PY Average ADA	Base	Grade Span	Supplemental	Concentration	Total
Grades TK-3	11,545.42	$ 9,919	$ 1,032	$ 1,730	$ 1,709	$ 166,144,884	11,078.12	$ 10,018	$ 1,042	$ 1,748	$ 1,726	$ 161,006,960
Grades 4-6	7,586.42	10,069		1,591	1,571	100,379,883	7,277.01	10,170		1,607	1,587	97,251,740
Grades 7-8	4,258.03	10,367		1,638	1,618	58,007,650	4,114.91	10,471		1,655	1,634	56,620,273
Grades 9-12	8,538.82	12,015	312	1,948	1,924	138,318,004	8,356.65	12,135	316	1,968	1,943	136,728,769
Subtract Necessary Small School ADA and Funding	-	-	-			-	-	-	-			-
Total Base, Supplemental, and Concentration Grant		$ 337,643,603	$ 14,578,985	$ 55,658,214	$ 54,969,619	$ 462,850,421		$ 329,482,969	$ 14,184,102	$ 54,305,271	$ 53,634,400	$ 451,607,742
NSS Allowance		-				-		-				-
TOTAL BASE	31,928.69	$ 337,643,603	$ 14,578,985	$ 55,658,214	$ 54,969,619	$ 462,850,421	30,826.69	$ 329,482,969	$ 14,184,102	$ 54,305,271	$ 53,634,400	$ 451,607,742
ADD ONS:												
Targeted Instructional Improvement Block Grant						$10,094,682						$10,094,682
Home-to-School Transportation (COLA added commencing 2023-24)						6,195,554						6,257,510
Small School District Bus Replacement Program (COLA added commencing 2023-24)						-						-
Transitional Kindergarten (Commencing 2022-23)	TK ADA	987.90	TK Add-on rate	$ 3,044.23		3,007,393	TK ADA	1,165.90	TK Add-on rate	$ 3,074.67		3,584,759
ECONOMIC RECOVERY TARGET PAYMENT						-						-
LCFF Entitlement Before Adjustments						$ 482,148,050						$ 471,544,693
Miscellaneous Adjustments						-						-
ADJUSTED LCFF ENTITLEMENT						**$ 482,148,050**						**$ 471,544,693**
Local Revenue (including RDA)						(160,449,124)						(159,300,408)
Gross State Aid						**$ 321,698,926**						**$ 312,244,285**
Education Protection Account Entitlement						(66,012,454)						(61,531,518)
Net State Aid						**$ 255,686,472**						**$ 250,712,767**

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Balancing against reduced allocations REVISED Includes Revised COLA(-) and UPP(+) @CBEDS

Oakland Unified (61259) - First Interim Draft	v.24.2b				1/16/2024	CY	v.24.2b					CY1
LOCAL CONTROL FUNDING FORMULA						2023-24						2024-25
LCFF ENTITLEMENT CALCULATION												
		COLA & Augmentation	Base Grant Proration	Unduplicated Pupil Percentage				COLA & Augmentation	Base Grant Proration	Unduplicated Pupil Percentage		
Calculation Factors		8.22%	0.00%	80.09%	80.09%			0.76%	0.00%	81.05%	81.05%	
	3-PY Average ADA	Base	Grade Span	Supplemental	Concentration	Total	3-PY Average ADA	Base	Grade Span	Supplemental	Concentration	Total
Grades TK-3	11,545.42	$ 9,919	$ 1,032	$ 1,754	$ 1,786	$ 167,305,547	11,078.12	$ 9,994	$ 1,039	$ 1,788	$ 1,868	$ 162,733,285
Grades 4-6	7,586.42	10,069		1,613	1,642	101,081,121	7,277.01	10,146		1,645	1,718	98,302,493
Grades 7-8	4,258.03	10,367		1,661	1,691	58,412,883	4,114.91	10,446		1,693	1,769	57,230,438
Grades 9-12	8,538.82	12,015	312	1,975	2,010	139,284,272	8,356.65	12,106	315	2,013	2,103	138,199,186
Subtract Necessary Small School ADA and Funding	-	-	-			-	-	-	-			-
Total Base, Supplemental, and Concentration Grant		$337,643,603	$ 14,578,985	$ 56,419,014	$ 57,442,221	$ 466,083,823		$328,697,229	$ 14,142,512	$ 55,574,322	$ 58,051,339	$ 456,465,402
NSS Allowance		-				-		-				-
TOTAL BASE	31,328.69	$337,643,603	$ 14,578,985	$ 56,419,014	$ 57,442,221	$ 466,083,823	30,826.69	$328,697,229	$ 14,142,512	$ 55,574,322	$ 58,051,339	$ 456,465,402
ADD ONS:												
Targeted Instructional Improvement Block Grant						$ 10,094,682						$ 10,094,682
Home-to-School Transportation (COLA added commencing 2023-24)						6,195,554						6,242,640
Small School District Bus Replacement Program (COLA added commencing 2023-24)						-						-
Transitional Kindergarten (Commencing 2022-23)	TK ADA	987.90	TK Add-on rate	$ 3,044.23		3,007,393	TK ADA	1,165.90	TK Add-on rate	$ 3,067.36		3,576,241
ECONOMIC RECOVERY TARGET PAYMENT						-						-
LCFF Entitlement Before Adjustments						$ 485,381,452						$ 476,378,965
Miscellaneous Adjustments						-						-
ADJUSTED LCFF ENTITLEMENT						**$ 485,381,452**						**$ 476,378,965**
Local Revenue (including RDA)						(160,449,124)						(159,300,408)
Gross State Aid						**$ 324,932,328**						**$ 317,078,557**
Education Protection Account Entitlement						(66,012,454)						(61,006,539)
Net State Aid						**$ 258,919,874**						**$ 256,072,018**

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UPDATE - Balancing against reduced allocations REVISED- Includes Revised Cost of Living Adjustments (-) and Unduplicated Pupil Percentage (+) @CBEDS

2023-24	UPP	COLA	ADA	Base	Grade Span	Supplemental	Concentration	Total
LCFF Calculator First Interim	79.01%	8.22%	31,928.69	$337,643,603	$14,578,985	$55,685,214	$54,969,619	$462,877,421
LCFF Calculator Jan 2024	80.09%	1.00%	31,928.69	$337,643,603	$14,578,985	$56,419,014	$57,422,221	$466,063,823
Net Change				*$0*	*$0*	*$733,800*	*$2,452,602*	*$3,186,402*

2024-25	UPP	COLA	ADA	Base	Grade Span	Supplemental	Concentration	Total
LCFF Calculator First Interim	79.01%	1.00%	30,826.69	$329,482,969	$14,184,102	$54,306,271	$53,634,400	$451,607,742
LCFF Calculator Jan 2024	81.05%	0.76	30,826.69	$328,697,229	$14,142,512	$55,574,322	$58,051,339	$456,465,402
Net Change				*-$785,740*	*-$41,590*	*$1,268,051*	*$4,416,939*	*$4,857,660*

The net effect is, the reduced COLA creates a $800K Loss and for 2024-25 in the Base and gains for supplemental and concentration due to the Unduplicated Pupil Percentage (UPP).

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Item 3, Part A

- **Potential Merger of District Schools following the guidelines of AB 1912**
  - Revised language is required to finalize this item on Attachment B.
- Current Language (Partial)
  - The District proposes a planning year (2023-24) for the potential merger of at least 10 schools effective 2024-25.

    Before any closures or consolidations take place, the District will comply with the guidelines set forth in AB 1912 which requires a district, before approving the closure or consolidation of a school, to conduct an equity impact analysis in its consideration of school closures or consolidations.
- Proposed Revision (Partial)
  - The District proposes ~~a~~ to extend the planning year (2023-24) by one year 2024-25 for the potential merger of at least 10 schools effective ~~2024-25~~2025-26. Before any closures or consolidations take place, the District will comply with the guidelines set forth in AB 1912 which requires a district, before approving the closure or consolidation of a school, to conduct an equity impact analysis in its consideration of school closures or consolidations.

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Item 3, Part B

- **Potential Merger of District Schools following the guidelines of AB 1912**
  - The original Attachment A and now Attachment B have a dollar value associated with reductions for the 2024-25 year of ~~$2.48M~~
  - ~~*Though the District is reviewing all ongoing budget balancing solutions, it proposes to use the $10M AB1840 Resources for one year to satisfy the spending reduction.*~~
  - This amount will not be realized in 2024-25 pending decision with AB 1912

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Update - Item 4

- **Review and adjust Budget allocations to absorb future year salary projections, but not exceed current year dollar allocations.**
  - This analysis to showcase and model the allocation method of BP 3150 is currently In progress
    - Please see the summary on the next slide
  - It will align to a model based on the 2023-24 First Interim and 2024-25 Multi-Year Projection.

See Auxiliary Slide Section - BP 3150 Policy Overview and Presentation to SLT

BP 3150 - The Math at First Interim

Shared Expenses		2023-24 LCFF Costs	2022-23 LCFF Costs
BP 3150 Legally Mandated			
State Loan Repayment	Base	$0	$0
Audit Payments & Penalties	Base	$0	$0
Utilities, Insurance	Base	$7,213,334	$5,683,711
Ongoing Major Maintenance (8150)	Base	$22,194,028	$22,217,093
BP 3150 - Central Services			
12% of Unrestricted Resources	All	$58,245,774	$65,149,123
BP 3150 - Priority Expenses			
Special Education Contribution	Base	$106,002,520	$82,150,146
Transportation Contribution for SPED	Base	$10,225,059	$10,259,577
Custodial & Buildings and Grounds	Base	$18,461,526	$15,898,516
School Safety and Security	Base + Supplemental	$6,570,028	$4,853,571
School Nurses	Base + Supplemental	$6,730,850	$5,245,751
School Counselors	Supplemental*	$5,831,376	$4,831,419
Specified Enrichment (i.e. summer, music, art)	Supplemental/Concentration	$4,586,651	$183,910
Total Shared Cost		**$246,061,146**	**$216,472,817**

Item 5

- **Central Office - Continuous School Improvement**
  - Recommendations and implementation plan is in progress through the Budget Development Cycle for Central Sites
  - As stated on Agenda Item 23-1232:
    - *There is no fiscal impact identified with reviewing the Public Works Report. There is a potential savings in targeted funds if the recommendations are implemented, an estimated $-3,483,735.50. The fiscal impact associated with the implementation of recommendations will be provided according to the budget development timeline and decisions are made regarding the new structure.*
- The District is also considering the reduction of ongoing funds in LCFF and other areas where many of the staff identified are currently funded, which will result in reductions in FTE.

Summary Cost Savings = TBD

Item 5: Commonalities & Themes From Public Works Report

Theme #1: CSI Restructuring

- There exists a strong need for restructuring CSI to be more efficient and effective.
- There are *over 25 positions that our team recommend realigning within CSI to be more productive, 29 positions to be eliminated, and 6 positions created*

Theme #2: Strong need to consolidate small schools to improve CSI services.

Theme #3: Lack of Accountability.

Theme # 4: There is a lack of collaboration among CSI departments and with Network Superintendent

Theme # 5: Lack of Clear Communication.

Theme #6: Better balance is needed between site-based management/autonomy and Central Office non-negotiables that impact all schools.

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Recommendations For Network Superintendent

- CSI Division be restructured so that services that support schools be implemented and supervised by the Network Superintendent.
- Additionally, the recommendation to change the Academic Structure to situate underneath the Network Superintendent to address improved coherence, collaboration, and communication.
- School-Based Surveys & Accountability: Schools and some Departments report that there are individuals who are not accountable to being at school sites. There was also no predictable schedule for the school to know when a Department Partner would be on site to work with the school.

School Support Teams

Previous Structure

- Network Partner

Assigned Department Partners

- English Language Arts
- STEM (Math & Science in Secondary)
- ELLMA
- MTSS
- Family Engagement
- Targeted Strategies
- Special Education (compliance)

New Structure

- Network Partner
- English Language Arts
- STEM
- ELLMA
- MTSS
- Family Engagement

Assigned Department Partners

- Special Education (compliance)

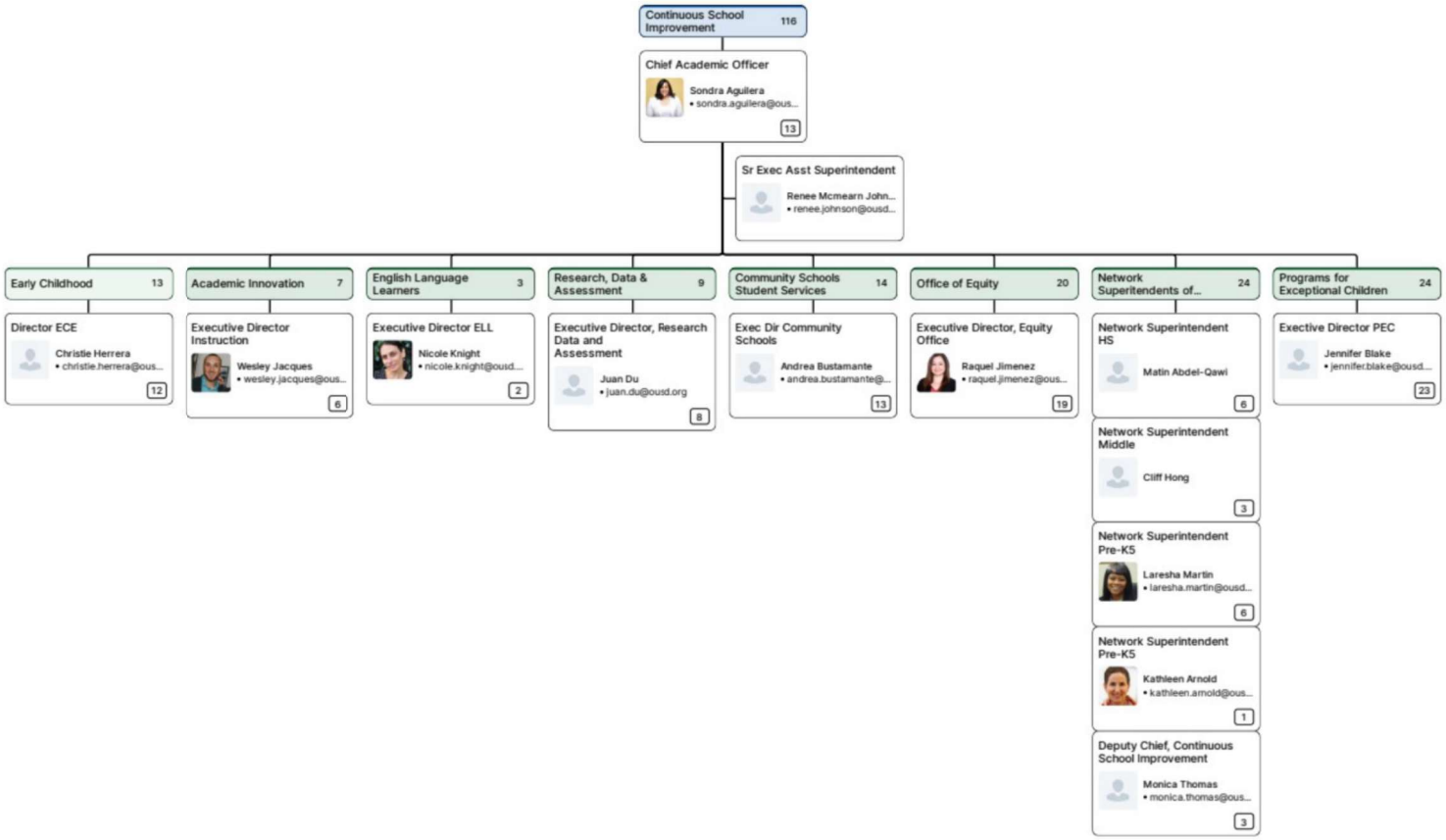
Network Superintendent

- Network Superintendent is responsible for setting a predictable schedule with the School Support Team Partners and the Department Executive Director;
- Dual Supervision continues to be the approach to manage the Department Partner;
- Network Superintendent supervises the Academic Program and the Grade-Span specific Executive Director.

Structure Change: Academics and Network Superintendent

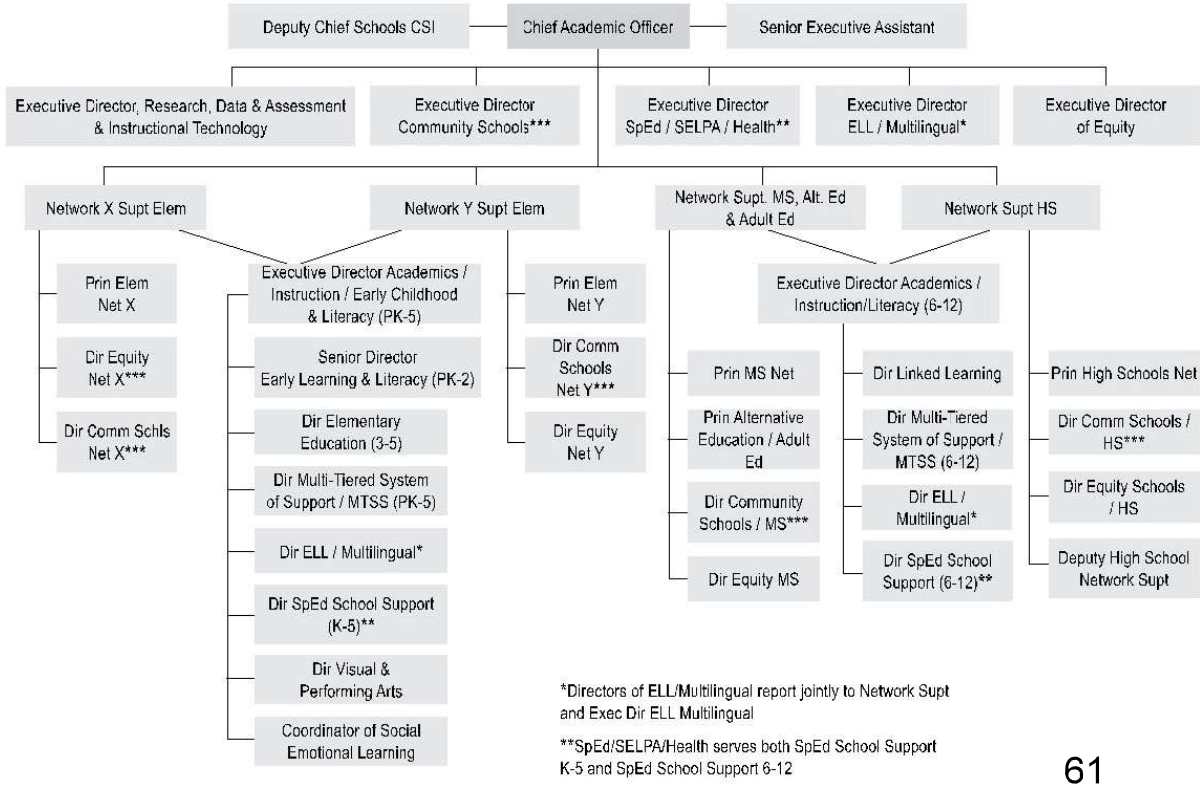
- **2022-2023:** Executive Director of Academics and Instructional Innovation reported to Chief Academic Officer;
- **2023-2024**, a temporary structure was created:
  - Director of Elementary Instruction Reports to ES Network Sups;
  - Director of Literacy reports to ES Network Sup;
  - Director of Secondary Instruction reports to HS and MS Network Sups.
- **2024-2025** New Structure:
  - Elementary Executive Director supervised by ES Network Sups
  - Secondary Executive Director supervised by HS and MS Network Sups

Item 5: 2023-2024 CSI Division



** does not account for current staff changes an vacancies.*

Item 5: Proposed Redesign of CSI



*Directors of ELL/Multilingual report jointly to Network Supt and Exec Dir ELL Multilingual

**SpEd/SELPA/Health serves both SpEd School Support K-5 and SpEd School Support 6-12

***Directors of Community Schools report jointly to Network Supt and Exec Dir Comm Schools

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Source: Created by Public Works LLC Team 2023.

Item 5: Known One-Time Funding Reductions to Pre-COVID Levels

Office of Equity doubled in staffing during COVID with ESSER funding.

- 13.5 ~~11.5~~ Translators to ~~7~~ 9 Translators. Maintain ability to respond to IEP requests and above 15% student population requirement.

Language	15% Mandate	Individual Education Programs (IEPs)	Recommendation
Mam (1)	8 schools	.75 FTE	1.0 FTE
Arabic (2)	2 schools	.75 FTE	1.0 FTE
Cantonese (2)	1 school	.75 FTE	~~1.0 FTE~~ New: Maintain at 2.0 FTE
Spanish ~~(5)~~ 6	64 schools	2 FTE	~~4.0 FTE~~ New: 5.0 FTE

Item 5: Known One-Time Funding Reductions to Pre-COVID Levels

10 Targeted Specialists to ~~5~~ 6 Targeted Specialists:

- African American Male Achievement (AAMA)
- African American Female Excellence (AAFE)
- Latino Student Achievement (LSA)
- Latino Student Achievement (LSA) (added back)
- Arab Student Achievement (AAPISA)
- Asian and Pacific Islander Achievement (AAPISA)

Item 5: Further Restructuring is Needed

- The Early Childhood Education Department will not be eliminated, and the hiring for the Executive Director is underway;
- The Chief Academic Officer and the Executive Director of ECE will make changes to the structure in the near future;
- Public Works proposed the creation of Directors to be part of the Network Support Team: Director of Equity, Director of Community Schools, Director of ELLMA. These additions are not possible due to the need to significantly decrease investments.
- Further budget reductions are pending and inevitable. Details will be shared according to the Budget Development timelines.

Item 6

- **Central Office - Legal**
  - Recommendations and implementation plan is in progress through the Budget Development Cycle for Central Sites.

  - The proposed reorganization includes structural changes to reduce reliance on outside counsel contracts while gaining efficiencies through the addition of paralegals (includes both in-house paralegals and a scalable paralegal staffing model based on district need).

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Legal Department Reorganization 2024-2026

Reorganization Strategy	The legal department will improve departmental effectiveness, promote cross-functional collaboration, protect OUSD from emerging risks, and generate costs efficiency from 2023 to 2026.

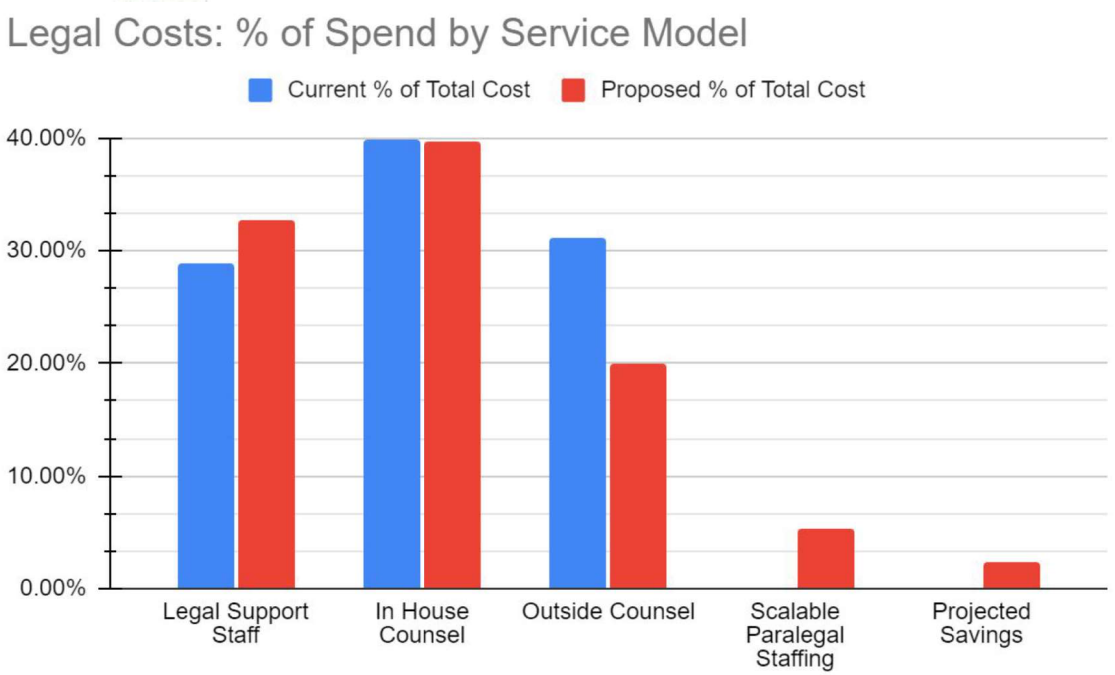
Prioritized Department Initiatives

- Retain and develop Governance Division staff during critical transition period
- Create data informed staffing model to address high risk areas and increase the Governance Division's effectiveness
- Build capacity of internal Legal Division
- Gain cost efficiencies by reducing outside counsel spend

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Legal Office Service Delivery Model Spend by %

	Current % of Total Cost	Proposed % of Total Cost
Legal Support Staff	28.96%	32.70%
In House Counsel	39.91%	39.64%
Outside Counsel	31.14%	19.92%
Scalable Paralegal Support		5.31%
Projected Savings		***2.43%***



Item 7

- **Central Office - Business/Talent/Technology and All OTHER Departments not noted with non-represented staff.**
  - Recommendations and implementation plan is in progress through the Budget Development Cycle for Central Sites
  - Response to School Services Report _ December 2021

Projected Cost Savings = $900k/year

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Item 8

- **Review all Board Resolutions to make decisions about which programs we are maintaining.**
  - List of Board Resolutions 2020-2023
  - The District has provided the list and is evaluating the cost implications of the Resolutions. This is likely not a 2024-25 Implementable item.

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Item 9

- **Review and analyze Special Education Program cost escalation to support multi-year projections and District impact.**
  - Progress made in data analysis, yet defined strategies are incomplete to recommend for 2024-25.

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Item 10 - Carryover Strategy

- **Maintaining Small Schools Investments**
  - The investment in smaller schools/programs has had a longstanding impact on the investments, prioritization and allocation of funding Districtwide.
    - Additional FTE at sites with low-enrollment
    - Review and recommend the reduction/elimination of subsidized allocations/staffing to small school sites without direct reduction to site based allocations.
    - Update: This investment is currently in Resource 0006, Supplemental and Concentration Carryover.
      - The District is recommending that these positions be annually eliminated and added based on the projected amount of carryover available to retain all or or a portion of these positions.
        - Total investment - $2.1M - Resource 0006
        -

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Item 10 - Carryover Strategy

OUSD Attachment B
Item 12 - Small School Investments
February 2024

Fund	01 General Fund
Resource Code	0006 S&C Carryover

Classification	JobClassId	Data Sum of AmtTotal	Sum of FTEAuth
1 - Certificated Salaries	AP HIGH	$177,868	1.00
	AP MIDDLE	$343,582	2.00
	COOD SPED	$182,281	1.00
	TCHR 11M 12P	$225,102	2.00
	TCHR BILING	$277,052	2.00
	TCHR STR ENG	$492,092	4.40
	TSA 11M 12P	$89,440	0.60
	TSA CLA 11M	$139,019	1.00
1 - Certificated Salaries Total		$1,926,436	
2 - Classified Salaries	PM COM SCH11	$137,644	1.00
2 - Classified Salaries Total		$137,644	
Grand Total		$2,064,079	15.00

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Item 11 - January 8, 2024 Board Study Session Position Adjustment Recommendations - Carryover Strategy

- **These positions will be eliminated in Resource 0004 Central Concentration**
- **Staff is Recommending as Part of Attachment B that they be added to Resource 0006 (Supplemental & Concentration Carryover)**
  - **Assistant Principals at High Need Schools ($3.2M S&C)**
  - **11-Month Teachers at select high schools ($1.3M S&C)**
  - **Electives Teachers for Students Required to Take ELD ($3.9M S&C)**
  - **Teachers for Late-Arriving Newcomer Students ($1.8M S&C)**
  - **Teachers for Late-Arriving Continuation Students ($1.5M S&C)**
    - Please see the orange shaded rows on the slides shared at the January 8, 2024 Special Study Session, highlighting the areas of recommendation.
    - **~$11.7M total in Supplemental and Concentration**, $17.1M in COVID funds

Assistant Principals at High Need Schools ($3.2M S&C)

Item 11 Assistant Principals at High Need Schools ($3.2M S&C)

February 2023

Fund	01 General Fund
JobClassId	(Multiple Items)
Resource Code	0004 Central Concentration

Site Code	PosId	Data Sum of FTE Filtered	Sum of AmtTotal
112 Greenleaf Elementary	9624	1.00	$148,255
112 Greenleaf Elementary Total		**1.00**	**$148,255**
160 Lockwood Steam Academy	7775	1.00	$129,580
160 Lockwood Steam Academy Total		**1.00**	**$129,580**
211 Montera Middle	2824	1.00	$188,165
211 Montera Middle Total		**1.00**	**$188,165**
213 Westlake Middle	8562	1.00	$159,119
213 Westlake Middle Total		**1.00**	**$159,119**
215 Madison Park Academy Upper	9106	1.00	$134,775
215 Madison Park Academy Upper Total		**1.00**	**$134,775**
228 United For Success Academy	3550	1.00	$159,066
228 United For Success Academy Total		**1.00**	**$159,066**
229 Elmhurst United	3725	1.00	$148,910
229 Elmhurst United Total		**1.00**	**$148,910**
232 Coliseum College Prep Academy	1675	1.00	$156,802
232 Coliseum College Prep Academy Total		**1.00**	**$156,802**
236 Urban Promise Academy	283	1.00	$159,064
236 Urban Promise Academy Total		**1.00**	**$159,064**
301 Castlemont High School	991	1.00	$165,670
301 Castlemont High School Total		**1.00**	**$165,670**
302 Fremont High School	7025	1.00	$154,568
302 Fremont High School Total		**1.00**	**$154,568**
304 Oakland High School	4115	1.00	$165,726
304 Oakland High School Total		**1.00**	**$165,726**
306 Skyline High School	2815	1.00	$136,947
306 Skyline High School Total		**1.00**	**$136,947**
308 Young Adult Program	9630	0.00	$139,752
308 Young Adult Program Total		**0.00**	**$139,752**
335 LIFE Academy	6304	0.00	$149,802
335 LIFE Academy Total		**0.00**	**$149,802**
352 Rudsdale Continuation	1554	1.00	$171,839
352 Rudsdale Continuation Total		**1.00**	**$171,839**
353 Oakland International High Sch	7180	1.00	$163,238
353 Oakland International High Sch Total		**1.00**	**$163,238**
Grand Total		**15.00**	**$2,631,278**

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11-Month Teachers at select high schools ($1.3M S&C)

This amount is adjusted via a journal entry for the one month of salary these teachers work as a supplement to the school programs.

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Electives Teachers for Students Required to Take ELD ($3.9M S&C)

Electives Teachers for Students Required to Take ELD ($3.9M S&C)

February 2023

Fund	01 General Fund
Site Type	(Multiple Items)

Resource Code	JobClassId	Site Code	PosId	Data Sum of FTE Filtered	Sum of AmtTotal
⊟0004 Central Concentration	⊟TCHR 11M 12P	⊟301 Castlemont High School	1868	1.00	$12,425
			4163	1.00	$119,142
			4742	1.00	$134,070
			4746	1.00	$10,916
			8147	1.00	$89,159
			8409	1.00	$137,981
		301 Castlemont High School Total		6.00	$503,693
		⊟302 Fremont High School	2029	1.00	$150,020
			9552	1.00	$56,738
		302 Fremont High School Total		2.00	$206,758
	TCHR 11M 12P Total			8.00	$710,451
	⊟TCHR BILING	⊟235 Melrose Leadership Acad	9636	0.30	$46,478
			9637	0.75	$84,731
		235 Melrose Leadership Acad Total		1.05	$131,209
	TCHR BILING Total			1.05	$131,209
	⊟TCHR STR ENG	⊟206 Bret Harte Middle	881	1.00	$132,401
			1122	1.00	$160,950
		206 Bret Harte Middle Total		2.00	$293,351
		⊟212 Roosevelt Middle	558	1.00	$120,216
		212 Roosevelt Middle Total		1.00	$120,216
		⊟213 Westlake Middle	8769	0.00	$111,176
		213 Westlake Middle Total		0.00	$111,176
		⊟215 Madison Park Academy Upper	2820	1.00	$108,525
		215 Madison Park Academy Upper Total		1.00	$108,525
		⊟219 Frick United Academy of Lang	3379	1.00	$89,191
		219 Frick United Academy of Lang Total		1.00	$89,191
		⊟304 Oakland High School	4184	1.00	$73,261
			4771	1.00	$123,199
		304 Oakland High School Total		2.00	$196,461
		⊟306 Skyline High School	7827	1.00	$80,172
		306 Skyline High School Total		1.00	$80,172
		⊟353 Oakland International High Sc	3038	1.00	$78,299
			3582	1.00	$83,900
			3871	0.40	$26,638
		353 Oakland International High Sch Total		2.40	$188,836
	TCHR STR ENG Total			10.40	$1,187,928
0004 Central Concentration Total				19.45	$2,029,588
Grand Total				19.45	$2,029,588

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Teachers for Late-Arriving Newcomer Students ($1.8M S&C)

February 2023

Fund	01 General Fund
Site Type	(Multiple Items)
Object Code	1105 Teachers Salaries
JobClassId	TCHR STR ENG
Resource Code	0004 Central Concentration

Site Code	PosId	Data Sum of FT	Sum of AmtTotal
304 Oakland High School	100	1.00	$77,862
	2421	1.00	$136,387
	2443	1.00	$59,795
	3570	1.00	$132,159
	4138	0.00	$79,755
	4184	1.00	$73,261
	4771	1.00	$123,199
304 Oakland High School Total		**6.00**	**$682,419**
306 Skyline High School	101	0.00	$57,423
	348	1.00	$39,195
	2011	1.00	$66,172
	3947	1.00	$68,367
	4276	0.00	$83,556
	7827	1.00	$80,172
306 Skyline High School Total		**4.00**	**$394,884**
353 Oakland International High S	2530	1.00	$105,814
	3038	1.00	$78,299
	3582	1.00	$83,900
	3871	0.40	$26,638
	4774	1.00	$100,417
	6164	0.00	$34,236
	7846	1.00	$24,867
	7850	1.00	$86,738
353 Oakland International High Sch Total		**6.40**	**$540,908**
Grand Total		**16.40**	**$1,618,212**

Fund	01 General Fund
Site Type	(Multiple Items)
Object Code	1105 Teachers Salaries
Resource Code	0004 Central Concentration

JobClassId	Site Code	PosId	Data Sum of FTE Filtered	Sum of AmtTotal
TCHR 11M 12P	301 Castlemont High School	1570	1.00	$28,864
		1713	1.00	$74,964
		1868	1.00	$12,425
		3873	1.00	$153,852
		4113	1.00	$132,672
		4163	1.00	$119,142
		4502	1.00	$61,458
		4741	1.00	$44,145
		4742	1.00	$134,070
		4746	1.00	$10,916
		8147	1.00	$89,159
		8409	1.00	$137,981
	301 Castlemont High School Total		12.00	$999,648
	302 Fremont High School	1565	1.00	$170,110
		2029	1.00	$150,020
		4367	1.00	$86,889
		4433	1.00	$148,129
		4464	1.00	$121,266
		9100	1.00	$87,540
		9552	1.00	$56,738
	302 Fremont High School Total		7.00	$820,691
TCHR 11M 12P Total			**19.00**	**$1,820,339**
Grand Total			**19.00**	**$1,820,339**

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Teachers for Late-Arriving Continuation Students ($1.5M S&C)

Teachers for Late-Arriving Continuation Students ($1.5M S&C)

February 2023

Fund	01 General Fund
Site Type	(Multiple Items)
Program Code	1107 Alt Ed Base Tchrs

Resource Code	JobClassId	Site Code	PosId	Data Sum of FTE Filtered	Sum of AmtTotal
0004 Central Concentration	TCHR STR ENG	309 Ralph J. Bunche Academy	3318	0.20	$38,062
			3319	0.50	$106,021
			7832	1.00	$125,897
		309 Ralph J. Bunche Academy Total		1.70	$269,981
		310 Dewey High School	58	1.00	$158,485
			2850	1.00	$117,996
			6184	1.00	$24,701
			6185	0.00	$61,601
			7330	1.00	$124,597
			7331	1.00	$44,504
		310 Dewey High School Total		5.00	$531,884
		330 Independent Study 9-12	788	1.00	$146,666
			8928	0.70	$96,466
		330 Independent Study 9-12 Total		1.70	$243,132
		352 Rudsdale Continuation	59	1.00	$158,535
			3368	1.00	$124,821
			3509	1.00	$155,752
		352 Rudsdale Continuation Total		3.00	$439,107
	TCHR STR ENG Total			11.40	$1,484,104
0004 Central Concentration Total				**11.40**	**$1,484,104**
Grand Total				**11.40**	**$1,484,104**

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Item 11 - January 8, 2024 Board Study Session Position Adjustment Recommendations

2024-25 Recommendation: Transfer these investments OUT of ongoing Supplemental and Concentration allocations to annual carryover in Resource 0006 with investments sunsetting as carryover declines.

- Total 2023-24 Supplemental Investment $
- Total 2023-24 Concentration investment $
- **Estimated 2023-24 S & C Carryover in Resource 0006 - ~$15M***
- **CHECKING FOR UNDERSTANDING: Investments <u>WILL</u> sunset as annual S & C carryover declines.**
    - Note: S & C Carryover has built as a result of increased allocations of Concentration in 2022 and the use of our COVID response one time dollars.

* Estimate to be updated a Second Interim.

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School Site Positions Funded with Ongoing S&C Funding

Positions	Cost	Required?
Base Classroom Teachers: Retention Contribution	$13.5M	Yes, per OEA contract
Base Classroom Teachers: Collaboration Time	$5.3M	Yes, per OEA contract
Additional Teachers to Reduce Class Size at High-Need Schools	$2.8M	Yes, per OEA contract
Newcomer Social Workers and TSAs	$1.7M*	Yes, per OEA contract
Counselors	$4.8M	Yes, per OEA contract
Student Support Positions (CSMs, Case Managers, etc.)	$8.0M	No
Culture Keepers & Culture/Climate Ambassadors	$5.0M	No
Teachers for Electives for Students Required to Take ELD	$3.9M	No
Assistant Principals at High-Need Schools	$3.2M	No
Teachers, Late-Arriving Newcomer Students	$1.8M	No

** excluding positions funded by Salesforce grant*

School Site Positions Funded with Ongoing S&C Funding (cont.)

Positions	Cost	Required?
Teachers to Offer Additional A-G Sections at Smaller High Schools	$1.8M	No
Teachers, Late-Arriving Continuation Students	$1.5M	No
11-Month Teachers at Castlemont, Fremont & McClymonds	$1.3M	No
Teachers, African American and Latino/a Achievement classes	$1.1M*	No
Specialists to Support College & Career Readiness at High Schools	$0.3M	No

** excluding positions funded by Kaiser grant*

School Site Positions Funded with One-Time Funding

Positions	Cost	Funding Source
STIP (Substitute Teacher Incentive Program) Teachers	$9.0M	COVID Funds
Academic Acceleration Teachers on Special Assignment	$5.0M	COVID Funds
Early Literacy Tutors	$4.6M	COVID & Grant Funds
Community Positions at non-CCSPP Sites	$2.9M	COVID Funds
One-Time Positions for Low Enrollment Schools (e.g., Assistant Principal for small secondary school, classroom teacher for small elementary school)	$2.0M	LCFF S&C Carryover Funds
Teachers on Special Assignment, School Improvement	$1.1M	Comprehensive Support & Improvement (CSI) Grant
Middle School Math Coaches & Computer Science Teachers	$1.0M	Private Grant Funds
Math Tutors	$0.8M	COVID Funds
Teachers on Special Assignment to Support Historically Black Schools	$0.8M	Black Thriving Students (Per OEA MOU)
Additional Counselors to help students reach graduation	$0.3M	Comprehensive Support & Improvement (CSI) Grant

NEW - Item 12 - Reduction of Vacant Positions

- Review and Recommend the elimination of vacancies in 2024-25.
- Though the District realizes actual reductions in expenditures due to the “cost avoidance” from vacancies that are unfilled, there is an annual trend of vacant FTE’s that the District can review and recommend not to retain in the 2024-25 Fiscal Year.
- This would allow the District to use the resources in the current year and help offset the growing costs of expenses.
- Many of these positions are unable to be filled historically for various reasons.

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NEW - Item 12 - Reduction of Vacant Positions

- Review and Recommend the elimination of vacancies in 2024-25.

- There are several ways of which vacant position savings will be utilized to address the 2024-25 budget:
  - Cost avoidance from vacancies that are currently unfilled and will be eliminated
  - Vacant positions funded by the general fund transferred to restricted funds

- This would allow the District to use the resources in the current year and help offset the growing costs of expenses. Although many of these positions are unable to be filled historically for various reasons there will be a impact on service delivery.

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NEW - Item 12 - Reduction of Vacant Positions

Review and recommendation of vacancy eliminations is ongoing. There are currently 190.5 FTE in central office services funded by restricted and unrestricted resources.

94.30 FTE are funded with general purpose, central concentration or central supplemental of which 37% special education, 17% community schools, 16% business and academic offices, 12% custodial services, 11% health services, 9% buildings & grounds.

Total FTE elimination: 13.1 FTE

Total Cost Avoidance = $1,853,560

Net Cost Avoidance* = $1,647,504

Note: The 1 FTE In Ongoing Major Maintenance will not result in a reduction of the allocation to Resource 8150, as it it is statutorily required minimum 3% allocation. The net cost avoidance is $1.6M.

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NEW - Item 12 - Reduction of Vacant Positions

Cost avoidance from vacancies that are currently unfilled and will be eliminated*

Vacancy Eliminations					
Position Funding Site Code Name	**Job Class Descr**	**Pos Id**	**FTE**	**Resource Detail**	**Total**
905 - Office Of Sr. Business Officer	Mgr Central Office Accounting	8415	1.00	General Purpose (GP)	$241,506
942 - Labor Relations	Para Educator	9747 9748	1.60	General Purpose (GP)	$127,662
942 - Labor Relations	Teacher Structured Eng Immersn	6854	1.00	General Purpose (GP)	$127,087
988 - Buildings & Grounds	Manager Buildings & Grounds	7042	1.00	Ongoing & Major Maintenance	$206,067
922 - Comm. Schools & Student Svcs	Site-Based Culture Climate Amb	8272 8273 8274	3.00	Central Concentration	$314,460
928 - HS Linked Learning	Specialist Mstr Schd Developm	2179	1.00	General Purpose (GP) (.4 FTE) Central Supplemental (.6 FTE)	$200,633
968 - Health Services (nurses)	Nurse	9931 9932	2.00	Central Supplemental (1.7 FTE) GP - Special Education (.3 FTE)	$310,600
975 - Special Education	Instructional Supp Specialist	7279	0.80	GP - Special Education	$67,328
975 - Special Education	Teacher RSP	8389	1.00	GP - Special Education	$129,334
975 - Special Education	Teacher SDC Severe	1655	0.20	GP - Special Education	$24,784
976 - Special Ed Local Plan Area	Prog Mgr PEC Special Projects	9496	0.50	GP - Special Education	$104,099
			13.10		**$1,853,560**
The Buildings and Ground resources will remain in OMM			**12.10**		**$1,647,504**

*The review of departmental vacancies, eliminations and funding changes are proposed. Final changes will be submitted to the Board for review in mid February 2024

Round Two: Board Discussion

Round One (3 minutes/Director)

What clarifying questions, if any, do you have?

Round Two (3 minutes/Director)

What guidance are you providing around prioritization?

Budget Adjustments
Projected/Proposed Increases



Item 1

- **Ongoing Enrollment Office Investments**
  - Recommendation to fund this investment for two years from the $10M in AB1840 for the District to retain the operational and outcome gains achieved in the enrollment stabilization implementation and adjust the budget and its internal process for ongoing enrollment needs.
    - $.5M/Year for two Years for a total $1M Investment

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Item 2

- **A Review of One Time Investments that are recommended to return to the Base and Other Resources**
  - This review is in progress as all ESSER Funded one-time positions and investments have been reviewed by the Senior Leadership Team and are being prepared for recommendation and cost analysis.

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Item 3

- **Review Facilities and Deferred Maintenance Modifications**
  - In progress and recommendations have been completed by the department during the Central Budget Development Meetings.
  - Recommendation: No change in investment, other than to absorb increased staffing and operational costs. The District does not have the ability to make adjustments

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2023-24 First Interim Multi-Year Projection

2023-24 First Interim MYP Fund Balance Summary - Unrestricted

	2023-24 Unrestricted	2024-25 Unrestricted	2025-26 Unrestricted
A. Revenues			
5) Total Revenues	$ 507,096,534	$ 495,388,436	$ 502,940,335
B. Expenditures			
9) Total Expenditures	$ 416,491,538	$ 404,376,296	$ 409,634,879
C. Excess (Deficiency) of Revenues Over Expenditures	$ 90,604,996	$ 91,012,140	$ 93,305,456
D. Other Financing Sources/Uses			
4) Total, Other Financing Sources/Uses	$ (112,115,085)	$ (114,699,290)	$ (119,051,059)
E. Net Increase (Decrease) in Fund Balance (C +D4)	$ (21,510,089)	$ (23,687,150)	$ (25,745,603)
F. Fund Balance, Reserves			
1) Beginning Fund Balance			
a) Adjusted Beginning Balance (F1c + F1d)	$ 118,353,704	$ 96,843,616	$ 73,156,465
2) Ending Balance, June 30 (E + F1e)	**$ 96,843,616**	**$ 73,156,465**	**$ 47,410,862**
Restricted Reserve	$ 150,000	$ 150,000	$ 150,000
Other Assignments	$ 10,673,452	$ 10,673,452	$ 10,673,452
Reserve for Economic Uncertainty	$ 27,641,007	$ 24,914,748	$ 25,212,438
Unassigned Unappropriated	**$ 58,379,156**	**$ 37,418,265**	**$ 11,374,972**

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NEW: Student Voice From All City Council Budget Study Session on January 17, 2024

Note: District Leadership also met with All City Council Governing Board Leadership on November 29, 2023

NEW: Student Voice From All City Council Budget Study Session on January 17, 2024

Question #1: What did you see in the presentation?

- "I saw how we don't have a lot of unrestricted money."
- "I saw the basic statistics of where OUSD funding is going, and how it will continue in the next years."
- "I got to see the budget and how the amount changes based off where the money is coming from."
- "I seen that the budget is split in different type of funding and there are specific funds."

Note: District Leadership also met with All City Council Governing Board Leadership on November 29, 2023

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NEW: Student Voice From All City Council Budget Study Session on January 17, 2024

Question #2: What do you think about that?

- "It's strange because we as a district might need more of what's in the non restricted than some of the restricted content."
- "I thought it was very concerning because although we receive a lot of funding because of Covid, are will still going to be a stable district after the funding is gone."
- "I think that when the specific terms are introduced it allows for the budget to be easier to understand."

Note: District Leadership also met with All City Council Governing Board Leadership on November 29, 2023

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NEW: Student Voice From All City Council Budget Study Session on January 17, 2024

Question #3: What does it make you wonder?

- "It makes me wonder how we can use the limited funds we have so we aren't negatively impacted later on."
- "Wonder how wisely our district is spending money."
- "I wonder how their board is going to work the budget out?"
- "How can the district be strategic with their money so there isn't many budget cuts."

Note: District Leadership also met with All City Council Governing Board Leadership on November 29, 2023

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NEW: Student Voice From All City Council Budget Study Session on January 17, 2024

Question #4: What programs or projects do you feel have had the most positive impact on your OUSD experience?

- "ACC" (x2)
- "Paid after school programs"
- "Prescott circus theatre (clowns)"
- "Special Education program"
- "I feel African American Excellence program (female and male), the Youth together organization, High school to college transition programs, and a lot more."

Note: District Leadership also met with All City Council Governing Board Leadership on November 29, 2023

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Round Three: Board Discussion

<u>Round One (3 minutes/Director)</u>

What clarifying questions, if any, do you have?

<u>Round Two (3 minutes/Director)</u>

What guidance are you providing around prioritization?

Next Steps in Journey Towards Decision-Making

June 23rd Board Retreat (Identification of Board Priorities)

August 3rd Board Retreat (Identification of Board Priorities & Work Plan)

October 2nd Study Session (LCAP Priority Investment Areas)

November 14th Study Session (cancelled)

January 8th Study Session

January 31st Study Session (Attachment B Adjustments)

February 14th Board Meeting (First Read)

February 28th Board Meeting (Board Action)



Community Schools, Thriving Students

OAKLAND UNIFIED SCHOOL DISTRICT

Community Schools, Thriving Students

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Appendix A

6- COMMONALITIES/THEMES OF REPORT



Theme #1: CSI Restructuring.

There exists a strong need for restructuring CSI to be more efficient and effective.

There are **over 25 positions that our team recommend realigning within CSI to be more productive, 29 positions to be eliminated, and 6 positions created**



Theme #2: Strong need to consolidate small schools to improve CSI services.

The current CSI team could deliver improved services if there were fewer schools to serve.

The OUSD Board of Education must act to consolidate schools for the 2024-25 school year. Under AB 1840, OUSD is required to take “affirmative board action to continue planning for, and timely implementation of, a school and facility closure and consolidation plan that supports the sale or lease of surplus property.” The Fiscal Crisis and Management Assistance Team (FCMAT) has recommended school closures in Oakland for several years.

6- COMMONALITIES/THEMES OF REPORT

Theme #3: Lack of Accountability.

Many CSI departments do not use key performance indicators (KPIs) to measure and understand the performance and health of their units and to make data-driven decisions in order to achieve strategic goals.

Formal and informal evaluations are not consistently occurring to assist central office staff in self-improvement and professional development.

Theme # 4: There is a lack of collaboration among CSI departments and with Network Superintendents

Interviews with OUSD staff, in addition to overwhelming responses in the survey show several attempts of collaboration by CSI; however, overall there is a lack of coordination and alignment of CSI services.



6- COMMONALITIES/THEMES OF REPORT

Theme # 5: Lack of Clear Communication.

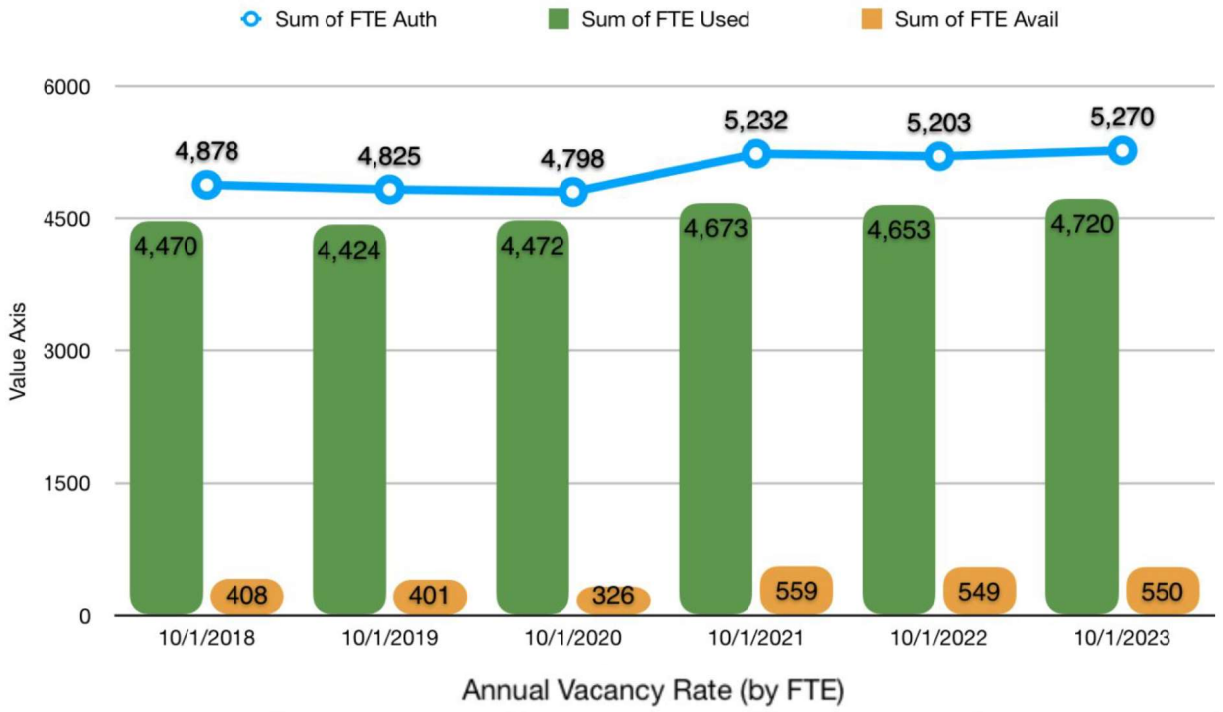
There is a pervasive theme throughout the schools that clear and timely communication is lacking in not just CSI, but Central Office in general.

Theme #6: Better balance is needed between site-based management/autonomy and Central Office non-negotiables that impact all schools.



Item 14

Positions Overtime 2018-2024 (as of October 1st)



Annual Vacancy Rate (by FTE)

	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
October	8%	8%	7%	11%	11%	10%

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Item 14
Frequent vacant positions by classification

	This data reflects total FTE each year. The green color reflects an increase from the previous year and the red indicates decreased FTE from the previous year.						This data reflects the total FTE, Vacant FTE and Vacancy rate on January 9, 2024			This data reflects the vacancy rate year over year from 2018 through 2022				
Position Title	**2018**	**2019**	**2020**	**2021**	**2022**	**2023**	**Filled FTE**	**Vacant FTE**	**1/9/24**	**2018**	**2019**	**2020**	**2021**	**2022**
Para Educator	258	289	305	314	318	331	275.40	55.00	17%	10%	10%	11%	11%	15%
Teacher	1607	1592	1611	1683	1627	1604	1553.20	50.40	3%	4%	4%	1%	3%	4%
Teacher SPED	350	363	373	387	383	384	354.40	29.20	8%	7%	7%	3%	4%	8%
Tutor	23	29	59	105	131	161	131.64	29.16	18%	18%	21%	34%	34%	27%
Instructional Support Specialist	116	130	132	145	135	110	88.00	22.40	20%	9%	10%	8%	17%	24%
STIP Substitute	100	100	82	121	128	149	127.10	21.45	14%	17%	14%	15%	20%	20%
Custodian (inc. CDC, Head, Lead)	222	223	219	239	218	232	214.00	18.00	8%	4%	6%	5%	13%	7%
TSA, Classroom	206	193	147	186	177	190	173.60	16.50	9%	8%	6%	11%	10%	10%
Culture Keeper				13	13	66	51.00	15.00	23%				32%	7%
Food Service Assistant (I & III)	144	128	126	117	103	110	97.06	12.94	12%	16%	11%	14%	15%	11%
Social Worker	27	23	32	41	38	46	36.75	9.30	20%	7%	4%	7%	12%	14%
Psychologist	45	43	51	52	51	52	44.05	8.40	16%	4%	13%	15%	2%	13%
Speech Therapist	48	47	53	52	52	59	50.60	8.40	14%	6%	6%	13%	15%	9%
TSA	27	35	29	38	44	50	42.80	7.00	14%	13%	19%	1%	13%	11%
Noon Supervisor	56	53	40	49	50	40	33.84	6.37	16%	21%	18%	9%	19%	16%
Nurse	41	34	31	35	35	32	26.8	5	16%	25%	12%	3%	14%	14%

106

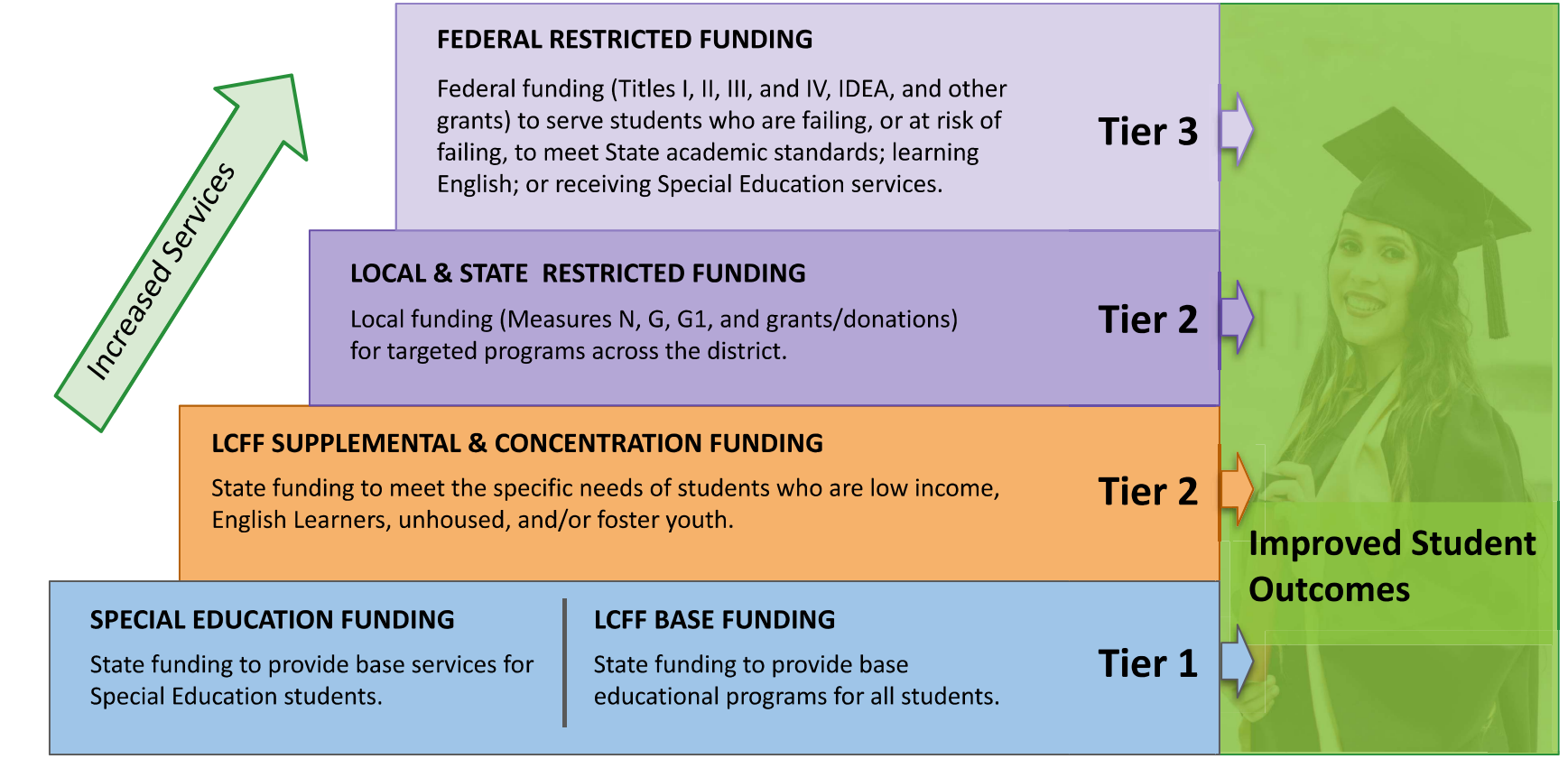
Appendix B:

Requirement of ACOE

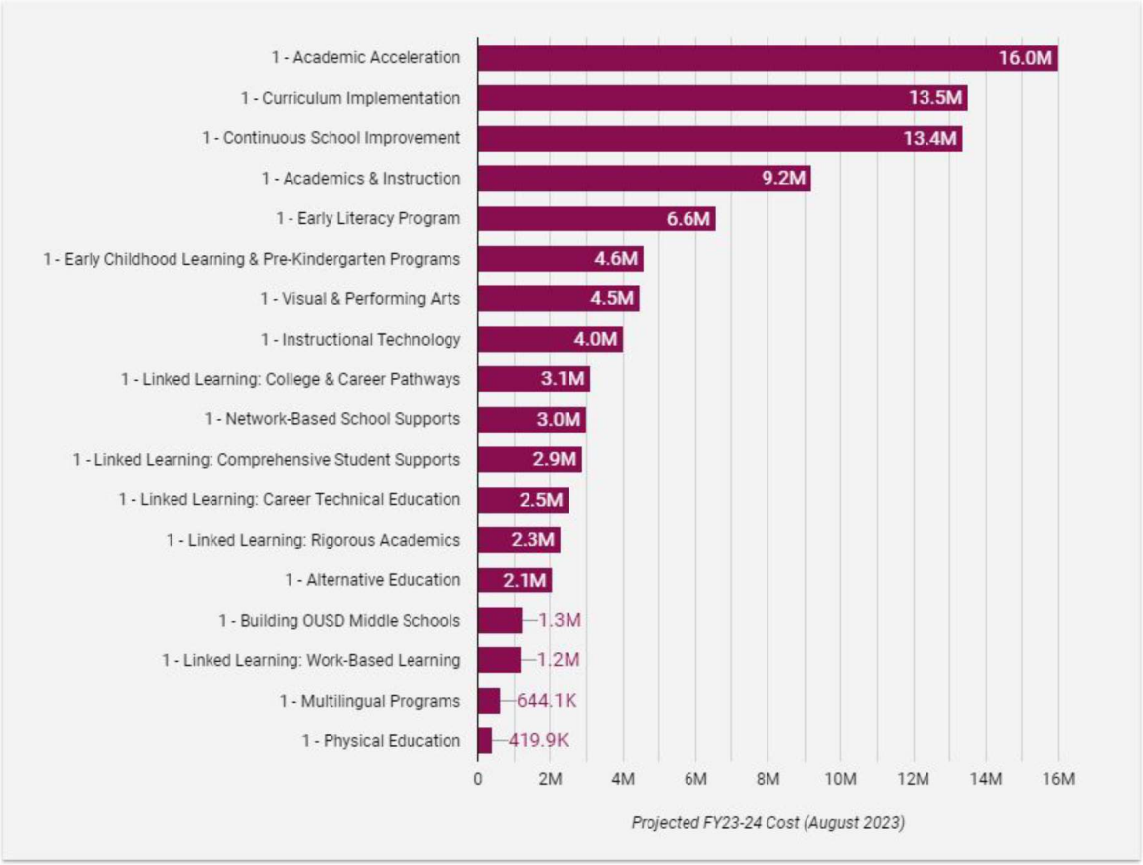
Excerpt from Alameda County Office of Education's (ACOE) Response to the District's AB1200 filing regarding the ability to afford the Tentative Agreement with the Oakland Education Association.

> "In order for ACOE to verify that Board and District staff are implementing the budget adjustments the Board approved within the Public Disclosure documents, OUSD will:
>
> - Provide ACOE with a Board-approved detailed update on its list of Budget Adjustments by October 31, 2023;
> - Share additional updates in ACOE's bi-weekly call to monitor the staff and Board's progress with strategic planning;
> - Present a public update to be provided by First Interim, **with further public disclosure and formal Board Action required no later than February 2024, to ensure the District meets its obligations in the subsequent fiscal year.**"

It's useful to think of OUSD's funding in Tiers of support



LCAP Goal 1 Summary - 2023-24 Projected Costs



Projected FY2023-24 Cost

91.1M

Duration

Ongoing
45.0M

One-time
46.2M

Type

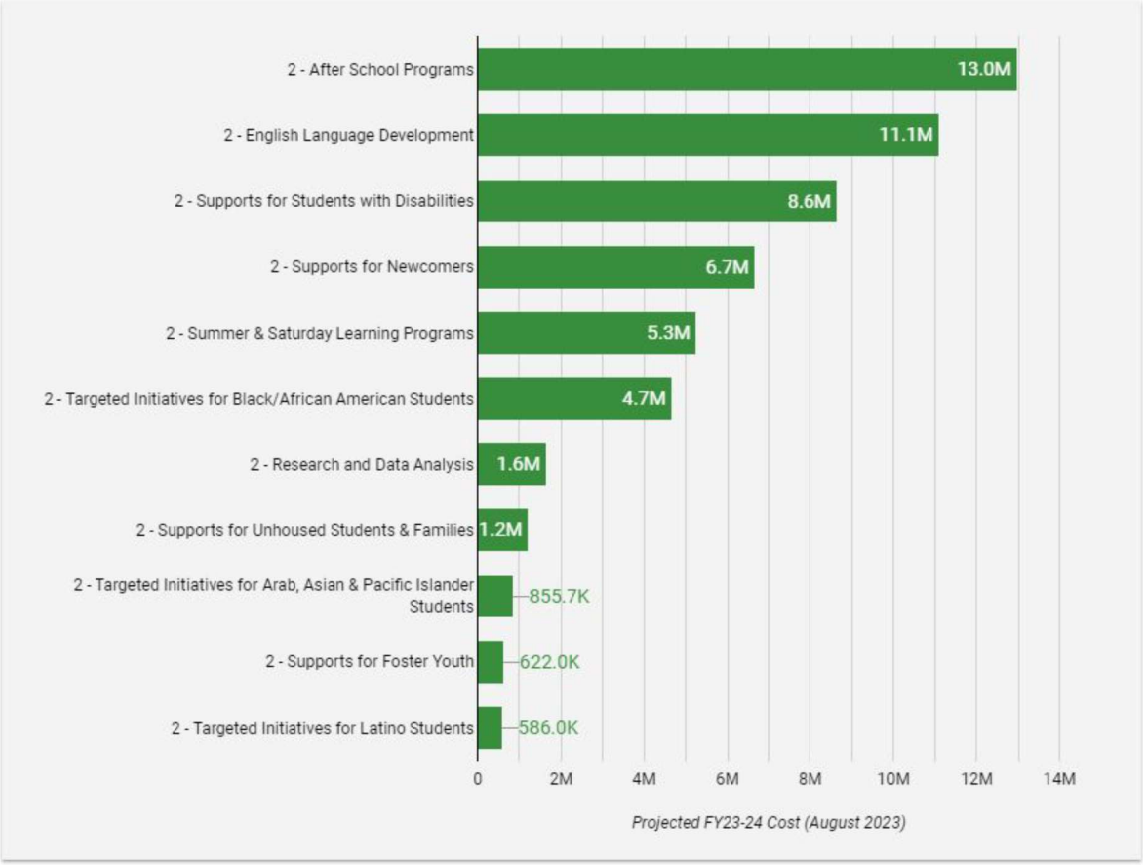
S&C
45.9M

Other Unrestricted
444.0K

COVID Relief
10.2M

Other Restricted
34.6M

LCAP Goal 2 Summary - 2023-24 Projected Costs



Projected FY2023-24 Cost
54.2M

Duration

Ongoing
30.9M

One-time
23.3M

Type

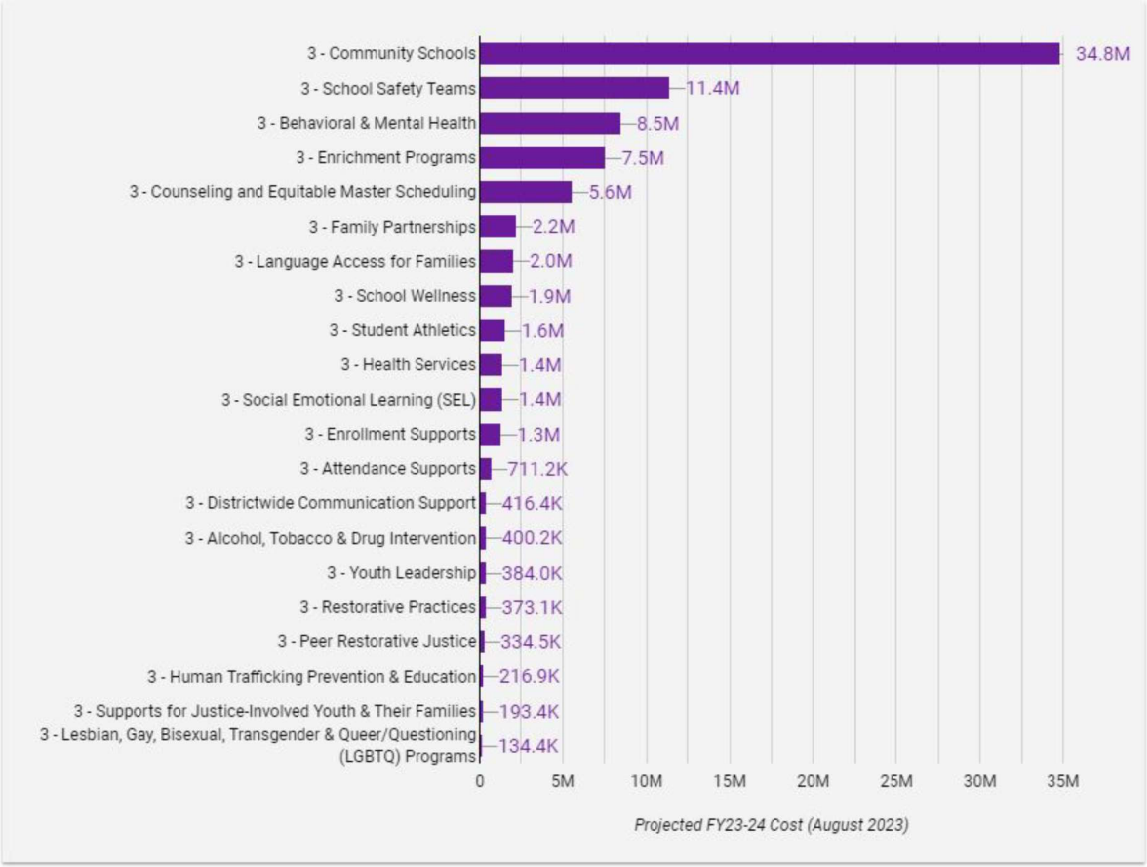
S&C
26.8M

Other Unrestricted
775.9K

COVID Relief
5.7M

Other Restricted
20.9M

LCAP Goal 3 Summary - 2023-24 Projected Costs



Projected FY2023-24 Cost
82.8M

Duration

Ongoing
50.1M

One-time
32.7M

Type

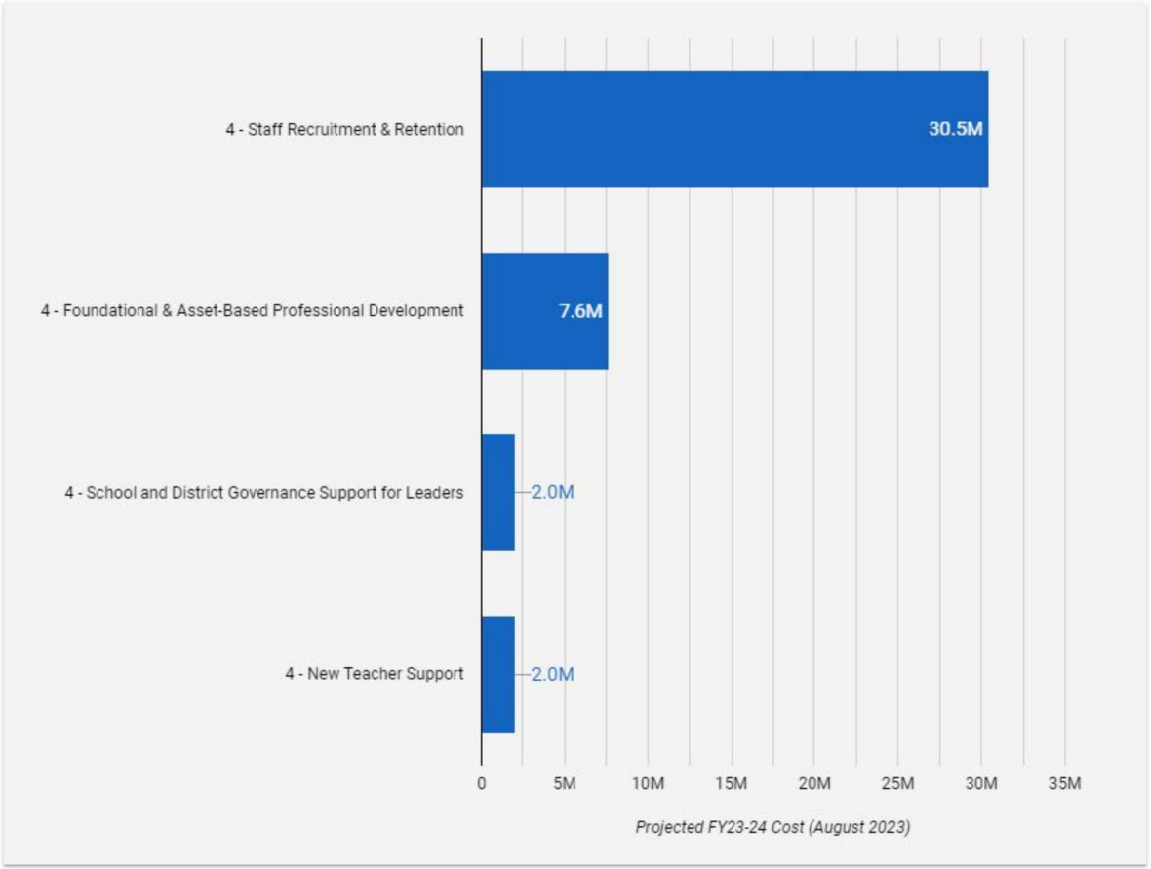
S&C
48.4M

Other Unrestricted
693.9K

COVID Relief
6.6M

Other Restricted
27.1M

LCAP Goal 4 Summary - 2023-24 Projected Costs



Projected FY2023-24 Cost
42.2M

Duration

Ongoing
27.5M

One-time
14.7M

Type

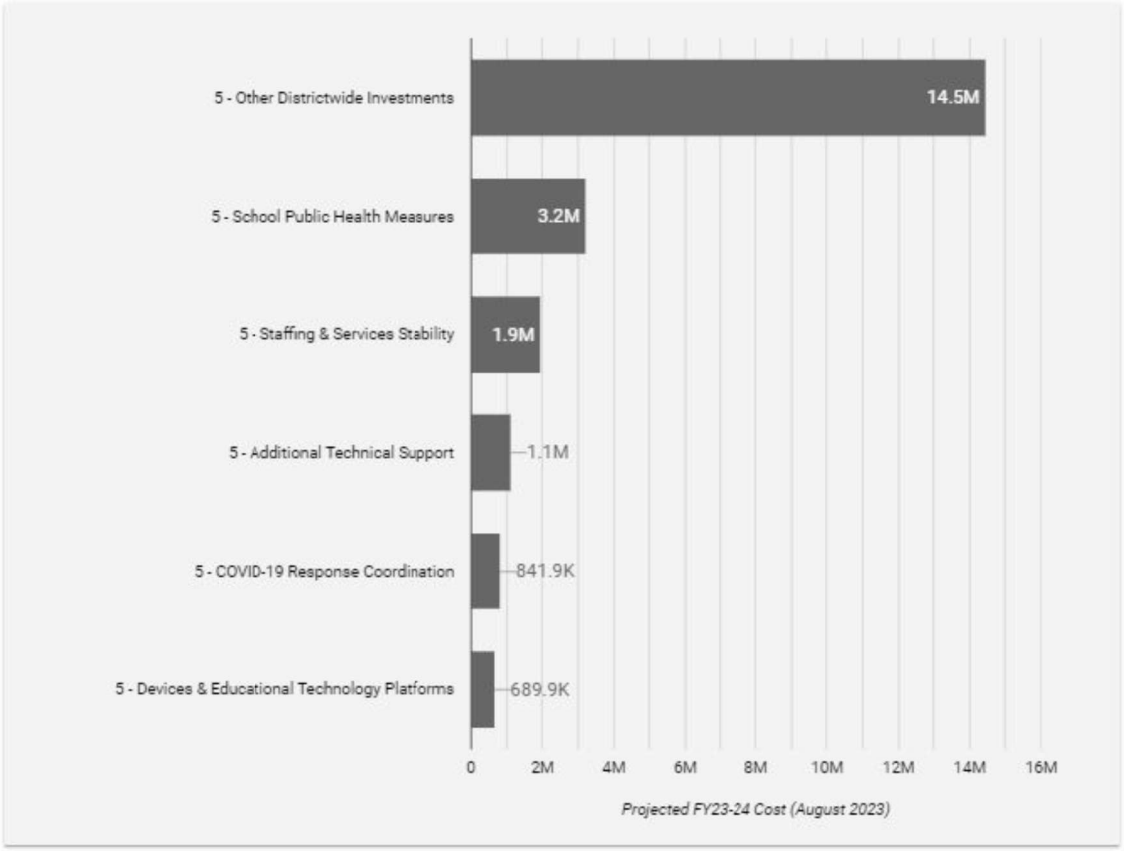
S&C
27.7M

Other Unrestricted
No data

COVID Relief
8.9M

Other Restricted
5.5M

LCAP Goal 5 Summary - 2023-24 Projected Costs



Projected FY2023-24 Cost
$22.3M

Duration

Ongoing
No data

One-time
$22.3M

Type

S&C
No data

Other Unrestricted
No data

COVID Relief
$22.3M

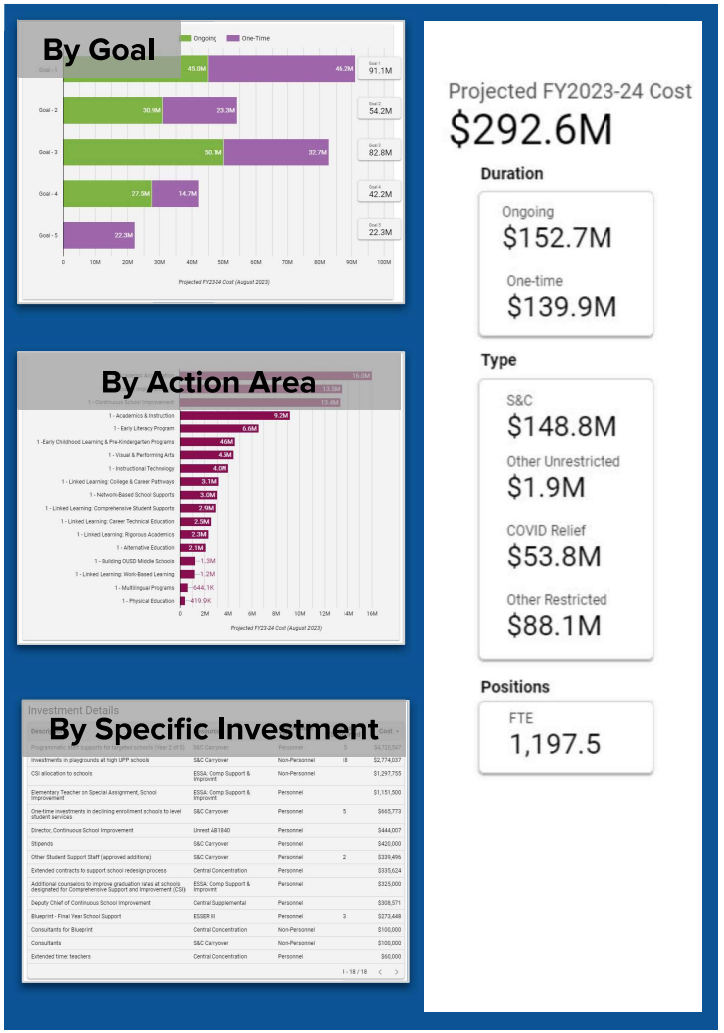
Other Restricted
No data

Positions

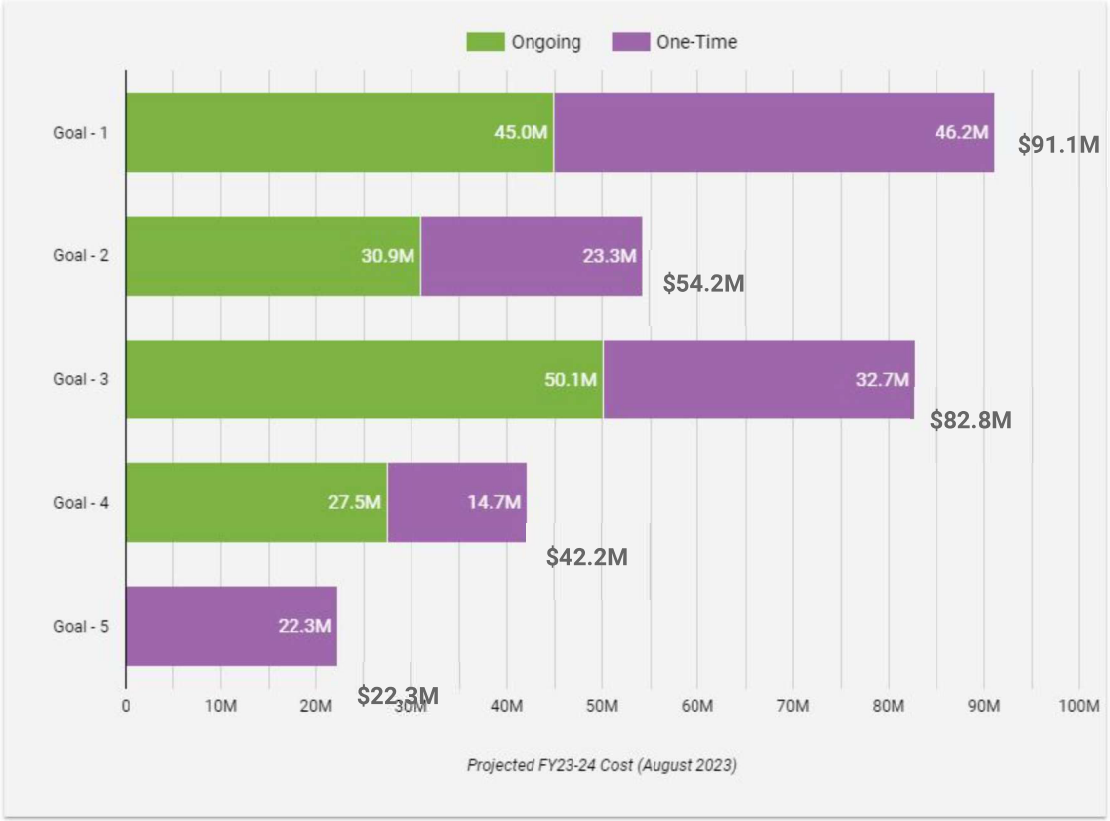
FTE
21.0

Additional Resources Available Since Nov/Dec

- ✓ [Interactive Dashboard] - LCAP investments shared with PSAC in November. Filter LCAP Investments by:
  - Resource type
  - Resource duration
  - Expenditure type
  - LCAP Goal/Action Area
- ✓ [Presentation shared with PSAC] on LCAP Investments in November
- ✓ [Positions Funded by One-time Funds] shared with PSAC in December



LCAP Financial Summary - 2023-24 Projected Costs



Projected FY2023-24 Cost

292.6M

Duration

Ongoing
153.5M

One-time
139.2M

Type

S&C
148.8M

Other Unrestricted
1.9M

COVID Relief
53.8M

Other Restricted
88.1M

The following slides were intended to be presented and discussed during the November 14th Board Study Session.

School Site Positions Funded with S&C

Key Questions Asked During Budget Development

- Are these investments being used as intended?
- Are these investments effective at achieving their goals?
- Are these our highest priority investments?
- Which schools or students should be prioritized for these investments if they cannot be sustained at all schools?

School Site Student Support Allocations by UPP Level*

Level 1 - Community School Manager or Similar	Level 2 - Case Manager, Restorative Justice Facilitator, or Similar	Level 3 - Other Student Support
• 25.0 FTE Community School Managers (35 schools) • 0.9 FTE Teachers on Special Assignment (2 schools) *Remaining FTE swapped for:* • 0.4 FTE Case Manager (1 school) • 1.1 FTE Prep Teachers (2 schools)	• 7.1 FTE Case Managers (8 schools) • 3.0 FTE Restorative Justice Facilitators (4 schools) • 1.0 FTE Bilingual Community Relations Assistant (1 school) • 1.0 FTE Outreach Consultant (1 school) • 0.4 FTE Counselor (1 school) • 0.4 FTE Social Worker (1 school) *Remaining FTE swapped for:* • 4.25 FTE Community School Managers (10 schools) • 1.5 FTE Teachers on Special Assignment (2 schools)	• 1.5 FTE Attendance Specialists (3 schools) • 0.5 FTE STIP Teacher (1 school) *Remaining FTE swapped for:* • 1.0 FTE Restorative Justice Facilitator (1 school) • 1.4 FTE Community School Managers (3 schools) • 0.3 FTE Teacher on Special Assignment (1 school)

* Unduplicated Pupil Percentage is the percentage of students designated as low income, Foster Youth or English Learners

School Site Student Support Allocations

Key Learnings & Takeaways

- Schools overwhelmingly want CSMs (48 schools), followed by Case Managers (9 schools)
- A smaller number of schools use this allocation towards TSAs and RJ Facilitators (5 schools each)
- All of the schools using this allocation towards attendance specialists were large, low UPP elementary schools that only receive 0.5 FTE of attendance staffing by formula

School Site Student Support Allocations

Next Steps

- What is the desired staffing for student support with no constraints?
- Which schools should be prioritized for these supports in a scarce resource environment?

Highest S&C Central Investment Areas

Investment Area	Cost	Description
Curriculum adoption and implementation	$10.2M*	Purchase of curricula, curriculum pilots, Academics & Instruction staff to manage implementation
Behavioral and mental health supports	$7.4M*	Behavioral health/MTSS staff, contracts for screeners or to provide services, training
Supports for students with disabilities	$7.4M*	SpEd Central staff, implementation of Disability Access Resolution
Professional development (PD)	$5.3M*	Extended time for staff, PD providers, Talent staff to support staff development
Instructional technology	$3.7M*	Student chromebooks, IT staff to support school technology
Academics and instruction	$3.2M	Directors and coordinators of instruction for elementary and secondary core content areas
School safety and violence prevention	$2.8M	Staff to manage culture keeper program, contracts for violence prevention and interruption

** currently funded in whole or in part in LCFF S&C Carryover; must return to LCFF S&C budget once carryover is exhausted*

Highest S&C Central Investment Areas (cont.)

Investment Area	Cost	Description
Network-based school supports	$2.5M	Network superintendents and partners, principal PD
Family engagement	$2.1M	Office of Equity family engagement staff and interpreters, contracts for additional translation services
Supports for English Learners	$1.7M	ELLMA staff, curriculum materials and professional development for ELL teachers
Health services	$1.4M	Nurses and other health services staff
Continuous school improvement	$1.4M	Staff, extended time, and contracts to support school redesign process
Research and data analysis	$1.3M	RAD staff, data licenses
Linked Learning	$1.1M	Linked Learning staff and materials
Enrollment	$1.0M	Student Assignment Counselors and Student Welcome Center staff
Talent recruitment and retention	$1.0M	Talent staff to support recruitment and retention

Additional Slides

Not part of presentation

For additional information and/or in response to Board member questions

Friday's With SLT
Understanding Board Policy 3150, Its Challenges, and the Testimony of Witnesses

Lisa Grant-Dawson, Chief Business Officer
April 15, 2023

OAKLAND UNIFIED SCHOOL DISTRICT

Community Schools, Thriving Students

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Our Vision

All OUSD students will find joy in their academic experience while graduating with the skills to ensure they are caring, competent, fully-informed, critical thinkers who are prepared for college, career, and community success.

Our Mission

Oakland Unified School District (OUSD) will build a Full Service Community District focused on high academic achievement while serving the whole child, eliminating inequity, and providing each child with excellent teachers, every day.



Ask of the SLT

- Actively listen and participate while acknowledging that many of us are multi-tasking (I don't mind)
- Learn why we are seeking to modify this policy
- Ask questions and provide insight on what you heard, thought, or additional challenges and triumphs that will be helpful to the Board and constituents
- Be empathetic to the basis of this policy was to develop a strategy to fund a Community School model without an aligned understanding of how school finance and District operations work.

Outline

- What is BP 3150?
- Part I - The Introduction & Purpose
  - The Featured Board Policies on the Project
- Part II - The Guiding Principles
- Part III - The Intent/Wonderings
- Part IV - In the News - The B Side Article
- Part V - Deep and Brief Reflections & Questions
- Close Out

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What is Board Policy 3150?

Board Policy 3150

- Falls under the "3" Range category for Policies which is designated for all school districts for Business and Non Instructional Operations
  - Adopted in January 2014
  - Labeled as **Results Based Budgeting (RBB)**
    - A budget methodology designed to allocate resources to achieve objectives based on a set of goals and coinciding planned/expected results
    - Also called **Performance Based Budgeting (PBB)**
      - Assumes pairing performance goals aligned to budgets will improve budget strategy, decisions through measurable results to planned outcomes

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Part I - Introduction & Purpose

BP 3150 - The Introduction & Purpose

The Policy Intro: The Board Policy on Results-Based Budgeting provides policy direction to the Superintendent regarding the Oakland Unified School District's continuous budget development process. The Board Policy on Results-Based Budgeting is directly aligned to and builds upon Board of Education policies on School Governance and Quality School Development.

- BP 3625 - School Governance
  - AR 3625 - School Governance & SSC Procedures Guide
- BP 6005 - Quality School Improvement
- BP 6006 - Quality School Development: Community of Schools

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The Coinciding Featured Board Policies to 3150

- BP 3625 - School Governance

The Policy Intro: The Board of Education is responsible for fostering conditions that enable every school in the Oakland Unified School District to create learning environments that make more effective teaching and learning possible.

The Board of Education believes that those closest to students at a school - employees, parents, students, community partners - are generally in the best position to know the specific academic, social, and emotional needs of their students, and how best to address those needs.

The Board of Education, within the context of established OUSD strategic priorities, performance accountability standards, and collective bargaining agreements, **believes that empowering school governance teams to align and manage resources to effectively address the specific needs of their students is a necessary and fundamental condition to enable every school to make more effective teaching and learning possible.**

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- BP 6005 - Quality School Improvement

The Policy Intro: **The Board of Education is responsible for ensuring** that the Oakland Unified School District (OUSD) is a **high-quality full-service community school district that serves the whole child, eliminates inequity, and provides each child with excellent teachers every day.**

The Board of Education is committed to providing all students a continuum of high-quality schools, including schools that are directly operated by the OUSD; public charter schools authorized by the Oakland Unified School District; and schools funded by, but are not exclusively operated by the Oakland Unified School District.

Toward realizing this promise, the Board of Education shall:

1. **Establish performance quality standards and student outcome goals, toward which all schools are expected to make steady progress.**

2. **Establish a school quality review process in which all schools, through their school governance team and in collaboration with District leaders**, are accountable for:

   a. Assessing the state of their school in relation to established performance quality standards and student outcome goals.

   b. Identifying key priorities for school improvement.

   c. Establishing a school improvement plan.

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- BP 6006 - Quality School Development: Community of Schools

The Policy Intro: The Board of Education (Board) is deeply committed to the vision of Oakland being home to high quality public education options for all students and families, no matter their race, ethnicity, zip code or income. **To realize this vision, the Board directs the Superintendent to develop a citywide plan that promotes the long-term sustainability of publicly-funded schools across Oakland that represent quality and equitable educational options.**

The Board recognizes that it has oversight over all Oakland public schools, both those run by the Oakland Unified School District (OUSD) and those run by various charter school operators and also acknowledges that it has a fiduciary responsibility to maintain the fiscal health and well-being of OUSD and its schools in order to provide a high-quality education to its students. **The Board also recognizes that this is a competitive landscape with limited resources,** and the OUSD Board and each charter school board is working to ensure that each student has what they need to succeed. **Still, it is the Board's categorical expectation that all education providers operating or desiring to operate school programs in Oakland - district or charter** – *as well as families, staff, community members and labor unions*, **will accept shared responsibility for the sustainability of our school system** and embrace the idea that we: (i) do not operate in silos, (ii) are interdependent in our efforts to serve all students and families; and (iii) need to act with consideration of the larger community of schools. We also recognize the challenging work ahead of building and rebuilding trust among the diverse members of our community in realizing this vision.

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Part II - The Guiding Principles

BP 3150 - Part II - The Guiding Principles

The Board of Education hereby establishes the following principles to guide the Oakland Unified School District's annual budgeting process:

1. The allocation and expenditure of OUSD financial resources **shall be aligned to the achievement of continuous improvement in school quality and student outcomes**.
2. The *allocation of OUSD financial resources to schools shall be maximized*.
3. The distribution of OUSD financial resources to schools shall account for varying student needs and neighborhood conditions.
4. *School governance teams shall be empowered to budget and expend OUSD financial resources*.
5. The general public shall have timely access to accurate, comprehensive, and easily comprehensible OUSD financial management information at the school, department, and district-wide levels.

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Wonderings About - The Guiding Principles

1. Do we have a universally understood document or set of metrics that if we have adopted RBB, is consistently used to assess alignment of achievement and continuous improvement in school quality and outcomes?
2. What does “maximizing” allocation of financial resources to schools mean?
    a. See Item 4

4. What is the responsibility of school governance teams to budget, expend, and reporting of the RBB outcomes per BP 6005?

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Part III - The Intent

BP 3150 - Part III - The Intent

Within the context of established OUSD strategic priorities, state and federal regulations, and collective bargaining agreements, the Board of Education hereby establishes its intent to:

1. Adopt three-year district-wide School Quality Improvement goals, benchmarks, and priorities (i.e. Balanced Scorecard, Local Control Accountability Plan) toward which every school and every central administration department is responsible for achieving steady measurable progress.

2. Hold every school responsible and accountable, through the OUSD Community School Strategic Site Plan process, for budgeting and expanding its financial resources in a manner that enables each school to realize steady measurable progress toward achieving Board-adopted School Quality Improvement goals and growth targets.

3. Hold every central administration department responsible and accountable, through the OUSD Community School Strategic Site Plan process, for budgeting and expanding its financial resources in a manner that demonstrates how each department is achieving steady measurable progress toward providing the supports each school needs to achieve their School Quality Improvement goals and growth targets.

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Wonderings About - The Intent

1. What parts of the *three-year District wide School quality Improvement goals* have been established and how are *every school and every central administration department* measuring and reporting steady progress?
2. What is the OUSD Community School Strategic Site Plan Process?
    a. If this is in layman's terms the “Budget Development” process, what needs to be accomplished to couple this effort with Board-adopted School Quality Improvement goals and growth targets for schools and central departments?
    b. When and how are those targets established annually to coincide with the Budget Development process?

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BP 3150 - Part III - The Intent cont;

4. Maximize the allocation of all Unrestricted General Fund revenue (i.e. Local Control Funding Formula – Base, Supplemental, Concentration, and local tax revenue) to schools by:

   a. First, paying all legally required district-wide obligations (e.g. State Emergency Loan, charter school pass-through payments, audit findings).

   b. Second, allocating up to 12% of all Unrestricted General Fund revenue to support district-wide central administrative services (e.g. finance, human resources, performance management, instructional services, legal services, district leadership).

   c. Third, paying the following services to schools:

      1. Special Education
      2. Custodial and Buildings & Grounds
      3. School Police & School Security Officers
      4. School Nurses
      5. School Counselors
      6. Specified Enrichment Resources (i.e. summer school, music, art)

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Wonderings About - The Intent

4. This allocation methodology reads as if we pay specific costs first, then allocate to schools and other areas.

- Our methodology has been that we allocate to schools first and then we see how much is left to allocate elsewhere.
- The language also defines Unrestricted General Fund revenue as: (i.e. Local Control Funding Formula – **Base, Supplemental, Concentration, and local tax revenue**)
  - It also seeks to cap the allocation at up to for specific departments/leaderships at 12% for all LCFF revenue.
    - Our methodology of allocation has not aligned to this intent, nor does it make operational and mathematical sense as aligned to the asks, but we'll get tackle that later.
- The intent also states "paying" the following services to schools, which could be interpreted as allocating, staffing, or providing, but is unclear in intent in the use of the verb "paying."

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BP 3150 - Part III - The Intent cont;

5. Allocate to schools all remaining Unrestricted General Fund revenue based on the projected student enrollment of each school, including allocating a differential amount of revenue to schools based on the number of students enrolled at each school who:

   a. Are in elementary schools, middle schools, and high schools
   b. Qualify for the Federal Free & Reduced Price Meals Program
   c. Are English Learners
   d. Are in Foster Care
   e. Reside in high-stress neighborhoods

6. The Superintendent shall provide the first draft of the District's annual budget and the Local Control Accountability Plan to the Board and community of Oakland each year at a Board meeting no later than the second regular Board meeting in May.

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Wonderings About - The Intent

5. Though the order of operations states the intent is to allocate to the schools funding based on enrollment and supplemental resources, did we really intend to allocate "all" remaining Unrestricted Revenue?

- What about other District expenses not cited above OR in years where our first obligation to pay required expenses, does that mean that "all" remaining Unrestricted revenue would shift annually and therefore adjust allocations?

6. This request is not by standard reasonable; however, we have provided the drafts of the Budget and LCAP. The basis was the District's history of not providing a budget draft before seeking adoption. (Amended Dec 2019 - J. Harris)

- A preferred language change would be allowing the draft by no later than the first board meeting in June, which recently we have requested drafts/public hearings at a board meeting on the First Wednesday of the month. Additionally, we have added Budget Development engagement options to ensure the Board/constituents are closer to the process. We have also provided the LCAP to the Board along with PSAC late May.

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Part III - The B Side Article

TRENDING NEWS

THE OAKLAND B-SIDE

Vol 04-15 @TheRealBudgetBuilders

BOARD POLICY 3150 IS NOT GUIDING RESULTS BASED BUDGETING!

Sources say that BP 3150, though well intended, is unable to be operationalized in the manner in which it is written. There are several areas that require clarification and establishing agreed metrics and goals to guide a true RBB process.

The Policy has been successful at measurable results such as optimizing the intent of maximizing allocations to school sites in staffing and funding. Experts state that though notable, the policy on its face is not sustainable, is not being executed based on more appropriate budget practices and prioritization of resources.

The District continues to be at risk of not only violating the Board's policy, but being unable to level set due to the manner in which budget prioritization and decision are made, which are not aligned to RBB and quality school metrics as intended.

District staff plan to work with the Budget and Finance Committee to develop a recommendation of how to proceed with revising the policy and will continue improving its Budget Development and engagement practices.

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Part V - Your Turn: Audience Participation

Deep and Brief Whip
Thoughts and Questions?

Thank you for your time. Stay tuned or updates and invitations to partner in the forthcoming policy recommendations!

2024-25 Budget Development List of Budget Balancing Solutions – Attachment B

Attachment B - 2024-25 Budget Development List of Budget Adjustments V4

Budget Deficit Action Steps: The AB1200 approval letter included several provisions to provide assurance to the County and support for the District to meet its committments with this salary agreement, by addressing the proposed deficits as it develops its 2024-25 and out year Budgets. The County Stated in its letter to the District:

(1) In order for ACOE to verify that Board and District staff are implementing the budget adjustments the Board approved within the Public Disclosure documents, OUSD will: Provide ACOE with a Board-approved detailed update on its list of Budget Adjustments by October 31, 2023. *This is the one of four conditions to update the County of the District's progress cited in this section and as a CONDITION for the County's approval of the OEA AB1200. The next two update on progress conditions are:* ***(2) Share additional updates in ACOE's bi-weekly call to monitor the staff and Board's progress with strategic planning; (3) Present a public update to be provided by First Interim, (4) with further public disclosure and formal Board Action required no later than February 2024, to ensure the District meets its obligations in the subsequent fiscal year.***

The District is building its list of responsive budget adjustments starting with the list used for the 2023-24 Adopted Budget, "Attachment A" and will continue the list to address the projected deficits that have been updated in the 45+ Day Revise and out year budgets. At the October 11th and 25th Governing Board meeting, the District will share this list and seek the Board's feedback on each item on the list. It is important that the District staff know where the Board is in approving the items presented in concept and hear additional options to address the projected gaps in the budget.

Number	Division/Department	Action and Impact	General Purpose Funds (Ongoing)		Central Concentration (Ongoing)		Central Supplemental Funds (Ongoing)		Special Education Funds with contribution from Resource 0000 (Ongoing)		Unrestricted Supplemental Funds (Ongoing)		Other One Time - AB1840/Restricted	
			FTE Change	Savings			FTE Change	Savings	FTE Change	Savings	FTE Change	Savings	FTE Change	Contribution
1	**Adjustment to School Site Allocations- Discretionary (Unrestricted)** Schools receive discretionary funding based on projected student enrollment at each grade level, rather than by a school's grade span. Discretionary funds are intended to cover the cost of a site's basic operational and program needs, including copier agreements, supplies, books, contracted services, and equipment to support the school site educational environment. Graduation costs, WASC dues, and other mandated non-salary costs must also be paid with Discretionary funds. Discretionary funds are currently allocated to school sites using the following grade span formula Grades TK–5: $60.00 per student Grades 6–8: $75.00 per student Grades 9–12: $100.00 per student	Proposed Reduction to School Site Funding Allocation Effective FY 23-24 for 2024-25 SITE ALLOCATION (ONE PAGERS) Grades TK–5: $50.00 per student Grades 6–8: $65.00 per student Grades 9–12: $80.00 per student Impact: No impact to school allocations in FY 23-24. Starting in FY 24-25, schools will able to afford less supplies, operational maintenance (i.e. copier upkeep) and/or staff etc. than prior years. Mitigation FY 23-24: Status-quo for 1 year as one-time funds (i.e. ESSER III) will be used to offset the reduction. Mitigation FY 24-25: Schools may purchase supplies centrally, allowing for reduction in costs and use other restricted resources to fund priorities.		$ (457,578)										
2	**Adjustment to School Site Allocations- LCFF** Schools recieve a per pupil allocation of LCFF (Supplemental) funding. The current funding formula is $785 per eligible student. The count of eligible students is determined by multiplying the projected total enrollment, including SDC students and Late-Arriving Newcomers, but the three-year average of the school's Unduplicated Pupil Percentage (UPP). Unduplicated students are defined by the State as low-income students, English learners, and foster youth. For 2022-23, approximately $21 million in LCFF Supplemental funds are allocated to schools.	**Proposed Reduction to School Site Funding Allocation Adjustment Effective FY 23-24 for 2024-25 SITE ALLOCATION (ONE PAGERS)** Reduce the per pupil LCFF allocation (Supplemental) from $785 per student to $675 per student. **Impact:** No impact to school allocations in FY 23-24. Starting in FY 24-25, schools will able to afford less supplies, operational maintenance, and/or staff etc. than prior years. **Mitigation FY 23-24:** Status-quo for 1 year as one-time funds (i.e. ESSER III) will be used to offset the reduction. **Mitigation FY 23-24:** Schools may adjust services or rely on other restricted funds to ensure a continuity of services and programs.	-	-			-	-	-	-		$ (2,583,685)		
3	AMENDMENT **Potential Merger of District Schools - FOLLOW**	**Background** oThe District proposes ~~a~~ to extend the planning year (2023-24) by one year to 2024-25 for the potential merger of at least 10 schools ~~effective~~ with a planned implementation ~~2024-25~~2025-26. Before any closures or consolidations take place, the District will comply with the guidelines set forth in AB 1912 which requires a district, before approving the closure or consolidation of a school, to conduct an equity impact analysis in its consideration of school closures or consolidations.The governing board of the school district would be required to "develop a set of metrics, as specified, for the development of the equity impact analysis, and to make those metrics public at a regularly scheduled meeting of the governing board of the school district so that the public can provide input regarding the metrics being used to conduct the analysis, as provided." ~~The District proposes a shift of the below-listed positions to one-time funds* in anticipation of the possible mergers.~~ ~~Teacher (1.1 FTE)~~ ~~Principals (5.0 FTE)~~ ~~Clerical (5.5 FTE)~~ ~~Attendance (2.5 FTE)~~ ~~Noon Supt. (1.2 FTE)~~ ~~CSM (1.4 FTE)~~ ~~Support Position (1.0 FTE)~~ ~~*In addition to ESSER funds, allowable use of other one-time funding sources will be evaluated for the purpose of this shift.~~		~~$ -~~										~~$ (2,477,792)~~

Attachment B - 2024-25 Budget Development List of Budget Adjustments V4

Budget Deficit Action Steps: The AB1200 approval letter included several provisions to provide assurance to the County and support for the District to meet its committments with this salary agreement, by addressing the proposed deficits as it develops its 2024-25 and out year Budgets. The County Stated in its letter to the District:

(1) In order for ACOE to verify that Board and District staff are implementing the budget adjustments the Board approved within the Public Disclosure documents, OUSD will: Provide ACOE with a Board-approved detailed update on its list of Budget Adjustments by October 31, 2023. *This is the one of four conditions to update the County of the District's progress cited in this section and as a CONDITION for the County's approval of the OEA AB1200. The next two update on progress conditions are:* ***(2) Share additional updates in ACOE's bi-weekly call to monitor the staff and Board's progress with strategic planning; (3) Present a public update to be provided by First Interim, (4) with further public disclosure and formal Board Action required no later than February 2024, to ensure the District meets its obligations in the subsequent fiscal year.***

The District is building its list of responsive budget adjustments starting with the list used for the 2023-24 Adopted Budget, "Attachment A" and will continue the list to address the projected deficits that have been updated in the 45+ Day Revise and out year budgets. At the October 11th and 25th Governing Board meeting, the District will share this list and seek the Board's feedback on each item on the list. It is important that the District staff know where the Board is in approving the items presented in concept and hear additional options to address the projected gaps in the budget.

Number	Division/Department	Action and Impact	General Purpose Funds (Ongoing)		Central Concentration (Ongoing)		Central Supplemental Funds (Ongoing)		Special Education Funds with contribution from Resource 0000 (Ongoing)		Unrestricted Supplemental Funds (Ongoing)		Other One Time - AB1840/Restricted	
			FTE Change	Savings			FTE Change	Savings	FTE Change	Savings	FTE Change	Savings	FTE Change	Contribution
4	**A - To Address the language of the project B. To Address the Financial Committment**	~~Follow BP 3150 and re-establish the definition of the following: The allocation of OUSD financial resources to schools shall be maximized. This means that we have to level set the allocations to fit within our means as BP 3150 also says, Still, it is the Board's categorical expectation that all education providers operating or desiring to operate school programs in Oakland – district or charter – as well as families, staff, community members and labor unions, will accept shared responsibility for the sustainability of our school system and embrace the idea that we: (i) do not operate in silos, (ii) are interdependent in our efforts to serve all students and families; and (iii) need to act with consideration of the larger community of schools. We also recognize the challenging work ahead of building and rebuilding trust among the diverse members of our community in realizing this vision. In additional to the supplemental LCFF allocation noted above, adjust all site allocations within all resources to absorb the projected salary increases for 2024-25 up to the dollar amounts allocated in 2023-24 and provide additional allocations AFTER the District confirms it's ability to make subsequent allocations after the May 2024 Revise. THIS~~											
5*	Central Office - Continuous School Improvement	Assess the Decision of the Implementation Plan and sourcing needs for positions recommended for elimination and addition and the impact to the budget by resource. **Interest in CSI Redesign Implementation: mostly in adjustments to the curriculum dept and the office of equity.**	See CSI 12-1232											
6*	Central Office - Legal	Redesign Work in Progress. **Support for Legal Dept Restructuring: use of paralegals instead of attorneys and reducing consultant contracts.**												
7*	Central Office - Business/Talent/Technology and All OTHER Departments not noted with non-represented staff.	Complete Recommendation from School Services Review. **Interest in Reclassification of non-represented staff positions: we are partially doing this through the restructuring in the Legal Dept and CSI but assessing and evaluating all positions.**	See School Services Review & Responses											
8	Review all Board Resolutions to made decisions about which programs we are maintaining.	Recommendation from President Hutchinson, October 2, 2023 Special Board Meeting	List of Board Recommendations.Investments											
9	Review and analyze Special Education Program cost escalation to support multi-year projections and District impact.	The District has seen growth in the contribution to Special Education of $43M over the past five years. The District needs to review the program to understand and share the impact of the contribution as it has grown to 1/3 of our Base Funding, where 17% of our enrolled students are supported by our Special Education Programs. It is imperative that the District understand that costs, drivers, and are able to predict where it will be as we look forward. The intent of this analysis is to understand the program's cost escalation as it will directly impact our ongoing base flexibility and its required and policy driven responsibilities.												
10	Maintaining Small School Investments	Review and recommend the reduction/elimination of subsidized allocations/staffing to small school sites without direct reduction to site based allocations.												
11	Responses from January 8, 2024 Special Study Se	The Board received a report and responded with their areas of potential reduction in investments. $12M- Supplemental and Concentration, $ 5M COVID Funds, $1.1M Comprehensive Support and Improvement Grant				$ (3,700,000.00		$ (8,000,000.00						$ -
12	Reduction of Consistent Vacant Positions	The District has several vacant positions that it includes in the budget year/year that go unfilled. The District proposes to review all vacancies, but also make a specific effort for historically vacant and hard to fill positions. The District has begun the budget development process in the Fall with central sites and has begun the budget development with school sites, as the department and site recommendations come forth, the District will include the consideration of the positons in its analysis. Total vacancies are $9M Unrestricted and $16M Restricted. Total vacancies RECOMMENDED is $1,853,560, of which $206,067 for Ongoing Major Maintenance will remain in the contribution calculation to this Resource (8150), but not spent on a position. Net Savings impacting resource allocations: $1,647,493.		-$576,510		-$314,460		-$384,390		-$372,144		$0		0
Number	**Budget Additions**													
1*	Ongoing Enrollment Office Investments	,												$500,000
2	A Review on One Time Investments that are returning to the Base and Other Resources	A review of items placed in one time resources that may return/are requested to return to the Base due to funding, like COVID Relief dollars that are sunsetting. Some items were noted Attachment A and are projected to return to the General Fund as noted by the Trustee and or other analysis. All labor and on labor investments must be reviewed.												

Attachment B - 2024-25 Budget Development List of Budget Adjustments V4

Budget Deficit Action Steps: The AB1200 approval letter included several provisions to provide assurance to the County and support for the District to meet its committments with this salary agreement, by addressing the proposed deficits as it develops its 2024-25 and out year Budgets. The County Stated in its letter to the District:

(1) In order for ACOE to verify that Board and District staff are implementing the budget adjustments the Board approved within the Public Disclosure documents, OUSD will: Provide ACOE with a Board-approved detailed update on its list of Budget Adjustments by October 31, 2023. *This is the one of four conditions to update the County of the District's progress cited in this section and as a CONDITION for the County's approval of the OEA AB1200. The next two update on progress conditions are:* ***(2) Share additional updates in ACOE's bi-weekly call to monitor the staff and Board's progress with strategic planning; (3) Present a public update to be provided by First Interim, (4) with further public disclosure and formal Board Action required no later than February 2024, to ensure the District meets its obligations in the subsequent fiscal year.***

The District is building its list of responsive budget adjustments starting with the list used for the 2023-24 Adopted Budget, "Attachment A" and will continue the list to address the projected deficits that have been updated in the 45+ Day Revise and out year budgets. At the October 11th and 25th Governing Board meeting, the District will share this list and seek the Board's feedback on each item on the list. It is important that the District staff know where the Board is in approving the items presented in concept and hear additional options to address the projected gaps in the budget.

Number	Division/Department	Action and Impact	General Purpose Funds (Ongoing)		Central Concentration (Ongoing)		Central Supplemental Funds (Ongoing)		Special Education Funds with contribution from Resource 0000 (Ongoing)		Unrestricted Supplemental Funds (Ongoing)		Other One Time - AB1840/Restricted	
			FTE Change	Savings			FTE Change	Savings	FTE Change	Savings	FTE Change	Savings	FTE Change	Contribution
3*	Review Facilities and Deferred Maintenance Modifications	The District needs to return to the Board to review the underfunded Deferred Maintenance Plan and develop of method to fund programs that are funded after emergencies, but lack proper staffing and preparation for future challenges with our facilities. **Interest in Priorities for Safety: Facilities needs and the recruitment, retention and training of staff.**												
		Total		**$ (1,034,088.20**		**$ (4,014,460.00**		**$ (8,384,389.80**		**$ (372,144.00)**		**$ (2,583,685.00**		**$ (2,477,792.00**

Summary of 2024-25 Budget Adjustments and Impact

Projected Deficit (2024-25 as of 1st Interim)	$ 23,687,150
Net Adjustments since projection	$ 27,000,000
Adjusted Deficit Projection (Target)	**$ 50,687,150**
Savings / Cost Avoidance	$ (16,388,767)
Projected Additional Costs	$ 500,000
Adjusted Projected Surplus or Deficit	**$ 34,798,383**

Adjustments (savings, cost avoidance, revenue shifts)	Item Number	Included	Type	General Purpose	Central Supplemental	Central Concentration	Special Education Contribution	Other Supplemental	One-time Funds Support	Net Change'
Adjust School Site Allocations (Unrestricted)	1	☑	Savings	$ (457,578)						$ (457,578)
Adjust School Site Allocations (Supplemental)	2	☑		-	-		-	$ (2,583,685)		$ (2,583,685)
Merger of District Schools	3	☑								$ -
BP 3150 Adjustment	4	☑								$ -
Central - Continuous School Improvement Redesign	5	☑								$ -
Central - Legal Department Restructuring	6	☑								$ -
Central - Business, Talent, Technology, Other Redesign	7	☑								$ -
Adjusted Support toward previous Board Resolutions	8	☑								$ -
Special Ed Programs	9	☑								$ -
Maintaining Small School Investments	10	☑								$ -
Responses to January 8, 2024 Study Session	11	☑			$ (8,000,000)	$ (3,700,000)			$ -	$ (11,700,000)
Reduction of consistently vacant positions	12	☑		$ (576,510)	$ (384,390)	$ (314,460)	$ (372,144)	$ -	$ -	$ (1,647,504)
Total										$ (16,388,767)

Projected Additional Costs	Item Number	Included	Type	General Purpose	Central Supplemental	Central Concentration	Special Education Contribution Funds	Other Supplemental	One-time Funds Support	Net Change'
Ongoing Enrollment Office Investments	1	☑							$ 500,000	$ 500,000
Return of Investments currently funded with one-time funds	2	☑								$ -
Review Facilities and Deferred Maintenance Modifications	3	☑								$ -
Total									$ 500,000	$ 500,000

Attachment B Item 7 – Response to School Services Report

TALENT DIVISION

To: Board of Education
From: Tara Gard, Chief Talent Officer
Date: January 18, 2024
Subject: Update: School Services Reorganization Recommendations [Talent Division]

Background: In October 2020, the District contacted School Services of California (SSC) and requested a staffing and department organizational structure analysis of Business Services and Talent Divisions in response to a 2018-19 requirement by the Fiscal Crisis Management and Assistance Team's recommendation for the District's Fiscal Vitality Plan and in conjunction with the tenants of Assembly Bill 1840.

Purpose: This memo details the status of each recommendation related to the Talent Division. School services provided three recommendations of which two are completed and one is pending completion.

School Services Recommendation #1:
Reorganization of the Talent Division to minimize the separation of duties and increase the integration of services for employee support for schools and the central office, human resources operations, and recruitment, residency, and retention services to assist in cross-training, increased staff capacity, and allow for flexibility to serve in high-need areas.

- **Status:** Completed

- Status Detail: Historically, there have been many reorganizations to the Talent Division. Specifically, reorganizations occurred in 2005, 2009, 2011, 2015, 2017 and 2022. Arguably the repeated reorganization in response to the District budget uncertainty has impacted the services and stability of the Division. Organizational charts can be viewed by clicking the links: 2013, 2016, 2017, 2023. Previous reorganization reports: 2012 BOE approval plan, 2013/14 plan, 2018 Executive Brief Study

  Although there have been many reorganizations of Talent we are in agreement that further alignment is needed to minimize the separation of duties and increased cross-training and collaboration within the teams. Following the school services report there has been a great deal of work completed as a Division to name our core functions, align to district goals and our division vision and mission.

  T*he following changes were made for the **2023-24** in response to the school services report:*

Position Title	Description of Change	FTE Impact
Director, HR Operations	Elimination of the Director, HR Operations position. This position managed the system operations, compensation & classification and audits. The work of this position was integrated into the Director, Business Analytics that is responsible for data reporting. In addition, each Director within the Division is responsible to be responsive to district audits as related to their area of expertise within the Division. This allows for more collaboration and cross-training amongst the team as it relates to audits and operations. The positions direct reports moved under the oversight of the HR Services & Support team, including benefits.	-1.00
Manager, Substitute Services	Elimination of Manager, Substitute Services. This position elimination effectively ended the "substitute office" within the Talent Division. The work of substitutes was distributed throughout the team. The substitute office was responsible for recruiting, monitoring credentials, performance	-1.00

	and the substitute system for classified and certificated substitutes district-wide. This work has moved and is embedded in the Recruitment & Retention teams and Employee Support teams. There is no longer a "specialized substitute office" in Talent.	

*The following changes are proposed for the **2024-25** school year in response to the school services report:*

Position Title	Description of Change	FTE Impact
Coordinator, Retirement	The Human Resources department does not have a retirement specialist or anyone on the team that supports exiting employees with retirement and those returning to work as a retiree. This position will be created to meet the need of this critical role.	+1.00
Employee Support Specialist	The Employee Support Specialist role primarily supports the onboarding and employee changes including layoffs, position changes and transfers. In an effort to cross change and eventually reduce the staff the Employee Support Specialists will begin completing the data entry into the HRIS system. Currently, there are positions within the Division that are responsible for data entry. This work will begin to shift in the 23-24 school year resulting in an elimination in the 25-26 school year of the position responsible solely for data entry.	n/a

*The following changes are proposed for the **2025-26** school year in response to the school services report:*

Position Title	Description of Change	FTE Impact
Employee Information Systems Analyst	This position is currently responsible for data entry. We will work through the 23-24 school year embedding the data entry function into the Employee Support specialist role and eliminate the position in 25-26	-1.00

Note: There are a number of grant funded positions within the Talent Division which will be evaluated for sustainability year to year.



School Services Recommendation #2:
Revision of job titles for Division positions, as well as modification of the Division name to align with industry standard - this will provide clarity in the position's role and improve efficiency within the Division which is an important consideration related to adjustments in staffing levels.

- **Status:** Completed

- The Talent Division name will remain the same. School services may have not realized that "Talent Division" is in reference to a Division. Within the Talent Division there are several departments/functional areas which include: Human Resources, Talent Development, New Teacher Support & Development and PAR. This does meet industry standards. In fact, other Districts often have more FTE within the subsequent departments, especially related to Talent Development and New Teacher Support & Development.

  There has been work to revise a few job titles within the Division. Specifically, the staff working with credentials were in a job title called "Employee Support Specialist". These positions were revised and are now in the industry aligned title "Credential Associate".

School Services Recommendation #3:
Assessment of clerical and administrative support in Division to align with support needs, and also evaluate positions in the confidential classification to determine if they are appropriately classified.

- **Status:** Pending

- There are 174 classifications that are currently listed under "confidential". 91 of the classifications are not currently in use however they are current classifications that need to also be evaluated. These positions have been evaluated for a move to union representation and/or unrepresented. The evaluation can be found here. This process is underway as it requires negotiation with represented unions and engagement with impacted employees. Essentially these employees have not been paying union dues and will likely shift to paying towards union dues. Some will become eligible for annuity which they have not been eligible for previously that is an improved benefit. These changes also impact days work, sick leave allocation, evaluation timelines and other employee impacting compliance rules and regulations. Ultimately, after the union discussions and approval the changes will be brought to the Board of Education for final approval.

  The assessment of the clerical and administrative support within the Talent Division indicates that there is a need for additional support. However, given the current budget and prioritization of needs we are not seeking additional FTE to meet this need at this time.

OAKLAND UNIFIED SCHOOL DISTRICT
Community Schools, Thriving Students

To: Board of Education
From: Lisa Grant-Dawson, Chief Business Officer
Date: January 18, 2024
Subject: Update: School Services Reorganization Recommendations

Background: In October 2020, the District contacted School Services of California (SSC) and requested a staffing and department organizational structure analysis of Business Services and Talent Divisions in response to a 2018-19 requirement by the Fiscal Crisis Management and Assistance Team's recommendation for the District's Fiscal Vitality Plan and in conjunction with the tenants of Assembly Bill 1840.

Purpose: This memo details the status of each recommendation related to the Finance/Business Services Division. School services provided three recommendations of which two are completed and one is pending completion.

School Services Recommendation #1:
Review District-wide centralized processes originating in the Finance Division—staff reports that some processes, in practice, are decentralized which can have an impact on efficiency and even compliance with education code and other standards.

- **Status:** Completed and Ongoing Reductions Have been Made

- Status Detail:The Finance Division has consistently recommended or has been recommended to make reductions in staffing to support the District's overall deficit, and respond to the demand for reductions, yet high impact presence for school sites and departments and high efficiency in all other required areas.

  T*he following changes were made for the **2023-24** in response to the District's budget needs, but does reduce the staffing, which previously was listed as 3rd out of the 7 District's evaluated by 2025-26 from the school services report:*

Position Title	Description of Change	FTE Impact
Sr Director Strategic Planning	Elimination of this position as of June 2025. Funding has been shifted to AB 1840 for two years as of 2023-24 to sunset the work required in these roles.	-1.00
Senior Executive Assistant	Elimination of this position as of June 2025. Funding has been shifted to AB 1840 for two years as of 2023-24 to sunset the work required in these roles.	-1.00
Chief Business Officer	This position will sunset in June 2025 along with the previously listed positions. The Chief Financial Officer will be responsible for the department with recommendations forthcoming of what work, roles, and responsibilities will sunset with the transition of the Chief Business Officer	-1.00

*The following changes are proposed for the **2024-25** in response to the District's budget needs, but does reduce the staffing, which previously was listed as 3rd out of the 7 District's evaluated by 2025-26 from the school services report:*

Position Title	Description of Change	FTE Impact
Accounting Manager	This position is vacant, but has been highly desired to be filled to support the Payroll Department, as well as new initiatives to streamline travel,	-1.00

	purchasing, retirement, and other critical areas currently being managed by the Director of Payroll and CBO.	

These reductions will mean a reduction in services, visibility, and ability to manage the District's needs as well as the three Parcel tax, audit committee, budget and finance committee, analysis, and other areas of service.

School Services Recommendation #2:
The proportion of management and confidential positions compared to all staff positions in the Finance Division's Accounting, Accounts Payable, Budget, and Payroll Department and Risk Management Department should be examined

- **Status:** In Progress for Recommendation to Talent Division and Labor Relations

  The District has several positions in Business Services that are considered confidential that management that it believes could and should be included in collective bargaining units.

School Services Recommendation #3:
Review of the lower number of Procurement Department staff relative to all other districts,specifically in the purchasing technician and buyer job classifications (non management) to determine if the staffing level supports the needed functions and services

- **Status:** Pending

The District has reduced staffing in Accounting and added 1 FTE in Procurement, bringing the staffing to 5. There is one more position that was scheduled to be created, which previously was in Labor Relations to support contract review and administration. This position addition has been placed on hold pending the Legal Department Reorganization.

School Services of California INC.
An Employee-Owned Company

Oakland Unified School District

Organizational Structure and Staffing Review

Board Meeting
December 15, 2021

Presented By:

Danyel Conolley
Director, Management Consulting Services

Kathleen Spencer
Vice President

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1 Scope and Methodology—Organizational Review

- The Oakland Unified School District (District) requested that School Services of California Inc. (SSC) conduct an Organizational Structure and Staffing Review of the Finance Division, Talent Division, and Information Technology Services Department
- The review was developed to provide an objective analysis of the District's current organization structure and staffing as compared to similar school districts

County	District Name	2020–21 Enrollment	Number of Schools[1]	2020–21 UPP[2]
San Bernardino	Fontana Unified School District (USD)	35,461	45	87%
Fresno	Fresno USD	69,709	100	89%
Riverside	Moreno Valley USD	31,593	39	84%
Alameda	*Oakland USD*	*35,489*	*81*	*76%*
Riverside	Riverside USD	39,443	47	67%
Orange	Santa Ana USD	43,917	54	88%
San Joaquin	Stockton USD	33,943	56	82%

Source: California Department of Education (CDE), DataQuest
[1]2020-21 list of schools from DataQuest—does not include district/central office or non-traditional school programs (e.g., charter schools, child development centers, nonpublic schools)
[2]UPP: Unduplicated Pupil Percentage

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2 Staffing Summary

- In terms of absolute full-time equivalent (FTE), the District reported the second lowest staffing level at 115.35 FTE, just above Stockton USD at 108.00 FTE
- In terms of enrollment-to-staff ratios, the comparative group ranges from 250.74:1 in Moreno Valley USD to 344.53:1 in Santa Ana USD and the District ranks 3 of 7 at 307.66:1

Division/Department	Fontana USD	Fresno USD	Moreno Valley USD	Oakland USD	Riverside USD	Santa Ana USD	Stockton USD
Finance—Accounting, AP, Budget, Payroll	35.00	47.65	26.00	32.80	32.00	35.00	32.00
Finance—Procurement	6.00	17.00	7.00	4.00	9.00	9.00	8.00
Finance—Risk Management	3.50	13.00	5.00	8.75	8.00	10.00	9.00
Information Technology Services	54.00	93.00	33.00	26.00	44.00	29.00	28.00
Talent	27.00	41.00	55.00	43.80	27.00	44.47	31.00
Total FTEs	*125.50*	*211.65*	*126.00*	*115.35*	*120.00*	*127.47*	*108.00*
Enrollment	35,461	69,709	31,593	35,489	39,443	43,917	33,943
Enrollment per FTE	*282.56*	*329.36*	*250.74*	*307.66*	*328.69*	*344.53*	*314.29*
Rank	2	6	1	3	5	7	4
Number of Schools	45	100	39	81	47	54	56
FTE per School	2.79	2.12	3.23	1.42	2.55	2.36	1.93
Rank	2	5	1	7	3	4	6

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3 General Observations

- There are many factors that can influence a district's staffing such as available financial resources, differing programmatic emphasis, number of facilities and programs served, which services are contracted out, etc., though enrollment is typically the primary factor
- Staffing levels should reflect the resources needed to support initiatives and goals
- The economies of scale for larger districts have an impact on the numbers of staff positions
  - There must be a certain number of staff positions to handle the centralized functions required for each district
  - It should also be noted that because of the large number of schools operated by the District, many of the economies of scale one would expect to find are absent, as a higher level of staffing is required to support the operational functions associated with individual schools
- All areas of district staffing should periodically be evaluated to ensure staffing levels are appropriate, with focus on the District's priorities and goals as defined by the Board and District leadership, as well as available financial resources. This report should serve as a baseline for future analysis by the District as it evaluates its staffing and organizational needs.

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4 Finance Division—Overall Observations

- In this area, we find that highly decentralized decision-making structures, procedures, and functions, coupled with high staff turnover and lack of standardization result in increased demands for Finance Division staffing
- Distributive decision-making, combined with policies and procedures that are not implemented with fidelity, has created a demand for higher-level support staff to meet the shifting needs of school and departmental leaders, skewing the balance between management staff, departmental staff, and clerical staff
- Accounting, Accounts Payable, Budget, and Payroll staffing relative to student enrollment (1,081.98:1) ranks 3 of 7 with 32.80 FTEs
- Procurement staffing is the lowest in the comparative group in enrollment ratio (8,872.25:1), ranking 7 of 7, and in absolute FTEs with 4.00 FTEs
  - The comparative districts of similar enrollment size have an average of 8.00 FTEs to support the procurement function
- Risk Management staffing relative to student enrollment (4,055.89:1) ranks 2 of 7 with 8.75 FTEs

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5 Finance Division—Recommendations



Review District-wide centralized processes originating in the Finance Division—staff reports that some processes, in practice, are decentralized which can have an impact on efficiency and even compliance with education code and other standards.



The proportion of management and confidential positions compared to all staff positions in the Finance Division's Accounting, Accounts Payable, Budget, and Payroll Department and Risk Management Department should be examined



Review of the lower number of Procurement Department staff relative to all other districts, specifically in the purchasing technician and buyer job classifications (nonmanagement) to determine if the staffing level supports the needed functions and services

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6 Talent Division—Overall Observations

- Recent reorganization processes and the elimination of other departments and services, has resulted in some functions being reassigned to the Talent Division
  - This factor significantly influences operational functions, and contributes to the workload of staff so it should be contemplated when considering staffing levels within the division
- The division averaged approximately 932 new hire and rehire transactions over the last three school years
  - The high levels of attrition and acute staffing needs create a constant strain to provide onboarding, induction, and training services
- The division has 43.80 FTE staff to support human resources management and operations, teacher and classified staff professional development, and teacher induction functions
  - Administrator and manager staffing levels, both at 8.0 FTE, are staffed at the highest levels relative to student enrollment within the comparative group
  - 3.0 FTE of the manager positions support teacher development and induction functions

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7 Talent Division—Recommendations



Reorganization of the Talent Division to minimize the separation of duties and increase the integration of services for employee support for schools and the central office, human resources operations, and recruitment, residency, and retention services to assist in cross-training, increased staff capacity, and allow for flexibility to serve in high-need areas



Revision of job titles for Division positions, as well as modification of the Division name to align with industry standard—this will provide clarity in the position's role and improve efficiency within the Division which is an important consideration related to adjustments in staffing levels



Assessment of clerical and administrative support in the Division to align with support needs, and also evaluate positions in the confidential classification to determine if they are appropriately classified

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8 Information Technology Services Department—Overall Observations

- During interviews with staff, it was reported that the department implemented staffing reductions over multiple years through 2019 that materially changed the organizational structure of the department, reducing management positions and eliminating clerical support
  - As a result, many responsibilities previously assigned to these management and clerical positions now fall to the Chief Technology Officer (CTO) and the Executive Director
- The department's staffing levels for school support are comparatively very low, and overall department staffing levels are the lowest total FTE of 26.00, and the second lowest enrollment to staff ratio of 1,365.96:1
- For technology operations and provision of service, the number of schools supported has a direct effect on the level of service provided and the staffing needed to support such services
  - While the number of student devices supported may be similar if comparing to a school district with enrollment similar to the District, a district with a higher number of schools will require more infrastructure support (networks, wireless access points, classroom technology, etc.) and potentially more teaching and support personnel devices to maintain

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9 Information Technology Services Department—Recommendations



An evaluation of staffing of the Information Technology Services Department to address school support needs as well as additional management and clerical support required as a result of the findings—providing adequate staffing levels is crucial to support the current and future technology needs of the District



Reorganization of the Information Technology Services Department by functional area to align functions and oversight to allow for a more appropriate span of control for each supervisory or management position, and enhance the standardization of support, communications, and improve service levels



Evaluation of the District's technology procedures and standards to ensure the selection of technology that is supportable by the department and aligns with the District's technology needs and plan, and establishment of the expectation that all District staff and schools will follow the established selection process and standards

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Questions?

10

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Thank you!

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Attachment B – Item 8 – Resolutions & Board Initiatives

Resolutions.Board Initiatives.Investments

File ID	Resolution #	Resolution Title	Adoption Date	Board Sponsor	Status of Completion	Cost vs No Cost	Financial Impact (Estimated)
21-0095	2021-0033	Land Acknowledgement	April 28, 2021	VanCedric Williams	Passed		$3,000.00
21-2507	2122-0016	Measure N Reauthorization	October 13, 2021	Shanthi Gonzales | Sam Davis	Passed	Cost	$171,000.00
21-0948	2021-0155	Yemeni Resolution	April 28, 2021	VanCedric Williams	Passed	Cost	$331,000.00
21-1489	2021-0159	SPED/CAC	June 2, 2021	Shanthi Gonzales	Passed	Cost	$1,000,000.00
21-3076	2122-0027	SPED	December 15, 2021	Shanthi Gonzales	Passed	Cost	$3,705,000.00
21-0717	2021-0046	Mental Health	April 28, 2021	Aimee Eng | Jessica Ramos	Passed	Cost	$9,000,000.00
22-0428	2122-0077	School Consolidations Delay	February 23, 2022	Mike Hutchinson	Failed	No Cost	may jeopardize eligibiliity for it's
22-0286	2122-0076	ACOE Letter	February 9, 2022	Gary Yee	Passed	No Cost	n/a
22-1288A	2122-0093	D6 Interviews	June 14, 2022	Gary Yee	Passed	No Cost	n/a
20-2435	2021-0154	Dispersed Central Office	April 14, 2021	Gary Yee | Sam Davis | Clif Thompson	Passed	n/a	n/a
22-1446	2122-0087	Charter Mtg In Person	May 23, 2022	Mike Hutchinson	Postponed	No Cost	n/a
23-1176	2223-0117	Natalie Tribute	May 10, 2023	Mike Hutchinson	Passed	No Cost	n/a
23-0413	2223-0040	23-24 Budget Adjustments (Clos	February 22, 2023	Mike Hutchinson | Clif Thompson	Passed	No Cost	n/a
21-0686	2021-0043	CAASPP	April 14, 2021	Sam Davis	Passed	n/a	n/a
22-1671	2122-0098	Pride	June 29, 2022	Sam Davis	Passed	No Cost	n/a
21-1543	2021-0163	Repay Loan Plan	June 9, 2021	Sam Davis | Mike Hutchinson	Passed		n/a
23-0690	2223-0048	Measure QQ	March 22, 2023	Sam Davis | Natalie Gallegagos Chavez | Linh Le	Passed	No Cost	n/a
23-1131	2223-0115	SB 252	April 26, 2023	Sam Davis | VanCedric Williams	Passed	No Cost	n/a
22-2129	2122-0029	Cohort 1-2 Adds	January 26, 2022	Sam Davis| Linh Le| Natalie Gallegos Chavez	Passed	No Cost	n/a
21-0314	2021-0039	No OSC recommendation	March 10, 2021	Shanthi Gonzales	Passed	No cost	n/a
21-1226	2021-0277	Ramos Reso	June 9, 2021	Shanthi Gonzales	Passed	No Cost	n/a
21-1544	2021-0164	Charter Term Ext Oppositino	June 9, 2021	Shanthi Gonzales | Mike Hutchinson	Passed	No Cost	n/a
21-0096	2021-0034	BLM Week	January 13, 2021	VanCedric Williams			n/a
22-2571	2223-0035	PSAC	November 9, 2022	VanCedric Williams | Natalie Gallegos Chavez | Linh Le	Passed	No Cost	n/a
21-2676	2122-0022	Going Concern Appeal	November 13, 2021	Shanthi Gonzales	n/a	n/a	n/a
22-1629	2122-0094	Sabbatical	June 22, 2022	Sam Davis | Gary Yee	Passed	No Cost	no direct impact
21-3077	2122-0026	School Consolidations	December 15, 2021	Shanthi Gonzales | Gary Yee	Passed	No Cost	no direct impact
21-2889	2122-0003	COVID Testing	August 11, 2021	Mike Hutchinson	Passed	Cost	tbd
21-1890	2122-0004	Hold Space for IS Students	August 11, 2021	Mike Hutchinson	Failed	Cost	tbd
21-2858	2122-0023	Additional COVID Safety Items	November 17, 2021	Mike Hutchinson	Withdrawn	Cost	tbd
23-1452	2223-0122	TSAs	June 7, 2023	Sam Davis	n/a	Cost	tbd
21-2181	2122-0012	Student Vaccines	September 8, 2021	Sam Davis | Clif Thompson | Gary Yee	Passed	Cost	tbd
22-1252	2122-0081	Foster Youth Enrollment	May 11, 2022	VanCedric Williams	Passed	Cost	tbd
22-2385A	2223-0033	1025 2nd Ave Demo	October 26, 2022	Aimee Eng | Cliff Thompson	Passed	Cost	To be determined

Resolutions.Board Initiatives.Investments

File ID	Resolution #	Resolution Title	Adoption Date	Board Sponsor	Status of Completion	Cost vs No Cost	Financial Impact (Estimated)
22-2731	2223-0036	Unclose schools	November 30, 2022	Mike Hutchinson	Passed	Cost	To be determined
23-0557	2223-0044	Fiscal Systems Audit	March 8, 2023	Mike Hutchinson | Sam Davis	Passed	Cost	To be determined
22-0592	2122-0079	Yu Ming	March 9, 2022	Aimee Eng	Passed		
21-1246	2021-0157	Grad Acknowledgement	May 12, 2021	Clifford Thompson	Passed	n/a	
21-0315	2021-0038	Prop 39 waiver	March 10, 2021	Mike Hutchinson	Passed		
21-0316	2021-0041	Bond Vision	March 10, 2021	Shanthi Gonzales | Clifford Thompson	Passed		
21-0194	2021-0037	Reparations	January 27, 2021	VanCedric Williams | Mike Hutchinson	Passed		
Other Investments Board Approval.Focus							
19-2526		Masterplan for Deferred Maintenance	December 13, 2019		Passed	Five Year Allocation	$35,000,000.00

Resolutions.Board Initiatives.Investments

Divsional Lead	Category (add filter)
Josh Daniels	
Josh Daniels	
Josh Daniels | VanCedric Williams	
Josh Daniels	
Josh Daniels	
Josh Daniels	
Josh Daniels	
Josh Daniels	
Josh Daniels	
Gary Yee | Sam Davis | Clif Thompson	
Josh Daniels	
Josh Daniels	
Josh Daniels	
Sam Davis	
Josh Daniels	
Josh Daniels	
Josh Daniels	
Josh Daniels	
Josh Daniels	
Josh Daniels	
Shanthi Gonzales	
Josh Daniels	
VanCedric Williams	
Josh Daniels	
Josh Daniels	
Josh Daniels	
Josh Daniels	
Josh Daniels	
Josh Daniels	
Josh Daniels	
Sam Davis	
Josh Daniels	
Josh Daniels	
Josh Daniels	

Resolutions.Board Initiatives.Investments

Divsional Lead	Category (add filter)
Josh Daniels	
Josh Daniels	
Josh Daniels	
Josh Daniels	
Josh Daniels	
Josh Daniels	

Tim White/Tadashi Nakaegawa Not implemented.

Attachment B – Item 11 – Positions to move to Carryover

Item 11 Assistant Principals at High Need Schools ($3.2M S&C)

February 2023

Fund	01 General Fund
JobClassId	(Multiple Items)

Resource Code	Site Code	PosId	Data Sum of FTE Filtered	Sum of AmtTotal
0004 Central Concentration	**112 Greenleaf Elementary**	9624	1.00	$148,255
	112 Greenleaf Elementary Total		1.00	$148,255
	160 Lockwood Steam Academy	7775	1.00	$129,580
	160 Lockwood Steam Academy Total		1.00	$129,580
	211 Montera Middle	2824	1.00	$188,165
	211 Montera Middle Total		1.00	$188,165
	213 Westlake Middle	8562	1.00	$159,119
	213 Westlake Middle Total		1.00	$159,119
	215 Madison Park Academy Upper	9106	1.00	$134,775
	215 Madison Park Academy Upper Total		1.00	$134,775
	228 United For Success Academy	3550	1.00	$159,066
	228 United For Success Academy Total		1.00	$159,066
	229 Elmhurst United	3725	1.00	$148,910
	229 Elmhurst United Total		1.00	$148,910
	232 Coliseum College Prep Academy	1675	1.00	$156,802
	232 Coliseum College Prep Academy Total		1.00	$156,802
	236 Urban Promise Academy	283	1.00	$159,064
	236 Urban Promise Academy Total		1.00	$159,064
	301 Castlemont High School	991	1.00	$165,670
	301 Castlemont High School Total		1.00	$165,670
	302 Fremont High School	7025	1.00	$154,568
	302 Fremont High School Total		1.00	$154,568
	304 Oakland High School	4115	1.00	$165,726
	304 Oakland High School Total		1.00	$165,726
	306 Skyline High School	2815	1.00	$136,947
	306 Skyline High School Total		1.00	$136,947
	308 Young Adult Program	9630	0.00	$139,752
	308 Young Adult Program Total		0.00	$139,752
	335 LIFE Academy	6304	0.00	$149,802
	335 LIFE Academy Total		0.00	$149,802
	352 Rudsdale Continuation	1554	1.00	$171,839
	352 Rudsdale Continuation Total		1.00	$171,839
	353 Oakland International High Sch	7180	1.00	$163,238
	353 Oakland International High Sch Total		1.00	$163,238
0004 Central Concentration Total			**15.00**	**$2,631,278**
Grand Total			**15.00**	**$2,631,278**

February 2023

Fund	01 General Fund
Site Type	High School
JobClassId	TCHR 11M 12P

Resource Code	Site Code	PosId	Data Sum of FTE Filtered	Sum of AmtTotal	Projected Adj Amount
0000 General Purpose-unrestricted	**301 Castlemont High School**	89	1.00	$170,449	
		603	1.00	$175,970	
		613	1.00	$99,440	
		1570	0.00	$115,457	
		1713	0.00	$74,964	
		1868	0.00	$111,828	
		2231	1.00	$154,008	
		2369	1.00	$139,137	
		3140	1.00	$142,300	
		3371	1.00	$150,224	
		3897	0.00	$83,539	
		3925	1.00	$141,525	
		4007	1.00	$163,921	
		4130	1.00	$106,316	
		4182	1.00	$152,904	
		4320	0.00	$34,927	
		4467	1.00	$124,253	
		4502	0.00	$92,186	
		4621	1.00	$158,307	
		4711	1.00	$127,914	
		4733	1.00	$167,509	
		4741	0.00	$103,003	
		4746	0.00	$98,247	
		4877	1.00	$151,620	
		6230	1.00	$136,181	
		6231	1.00	$157,365	
		6751	1.00	$173,917	
		7039	1.00	$145,849	
		9119	0.00	$88,055	
	301 Castlemont High School Total		20.00	$3,741,315	
	302 Fremont High School	529	1.00	$144,313	
		753	1.00	$181,442	
		1200	1.00	$176,884	
		1257	1.00	$176,517	
		1294	1.00	$145,983	
		1996	1.00	$130,189	
		2211	1.00	$153,850	
		2456	1.00	$126,772	
		2553	1.00	$150,017	
		2799	1.00	$148,130	
		2851	1.00	$151,548	
		2920	1.00	$115,243	
		3009	1.00	$159,255	
		3315	1.00	$109,336	
		3523	1.00	$136,620	
		3536	1.00	$136,181	
		3660	1.00	$164,185	
		3664	1.00	$107,843	
		3686	1.00	$133,202	
		3687	1.00	$141,047	
		3696	1.00	$113,908	
		3941	1.00	$162,553	
		3949	1.00	$108,360	
		4002	1.00	$112,362	
		4008	1.00	$151,113	
		4157	1.00	$135,265	
		4425	1.00	$120,523	
		4637	1.00	$119,729	
		4730	1.00	$164,662	
		4744	1.00	$121,222	
		4752	1.00	$151,978	
		4837	1.00	$107,162	
		5209	1.00	$128,744	
		6226	1.00	$122,026	
		6232	1.00	$160,855	
		7047	1.00	$169,901	
		7956	1.00	$139,638	
		7958	1.00	$103,324	
		7960	1.00	$140,030	
		8296	1.00	$133,195	
		8297	1.00	$99,382	
		8298	1.00	$100,896	
		8299	1.00	$128,140	
		8300	1.00	$100,399	
		9098	1.00	$168,142	
		9551	1.00	$127,057	

February 2023

Fund	01 General Fund
Site Type	High School
JobClassId	TCHR 11M 12P

Resource Code	Site Code	PosId	Data Sum of FTE Filtered	Sum of AmtTotal	Projected Adj Amount
0000 General Purpose-unrestricted	**302 Fremont High School**	9552	0.00	$67,172	
	302 Fremont High School Total		46.00	$6,346,295	
	303 McClymonds High School	162	1.00	$121,427	
		618	1.00	$159,199	
		1916	1.00	$137,113	
		4227	1.00	$115,291	
		4345	1.00	$128,053	
		4708	0.00	$115,003	
		4709	1.00	$87,749	
		5211	1.00	$144,236	
		6224	1.00	$44,047	
		9022	0.00	$49,624	
	303 McClymonds High School Total		8.00	$1,101,742	
	304 Oakland High School	4122	1.00	$136,276	
		9694	0.00	$106,849	
	304 Oakland High School Total		1.00	$243,125	
	305 Oakland Tech High School	6225	1.00	$124,629	
	305 Oakland Tech High School Total		1.00	$124,629	
	306 Skyline High School	4561	1.00	$108,879	
	306 Skyline High School Total		1.00	$108,879	
0000 General Purpose-unrestricted Total			**77.00**	**$11,665,985**	
Grand Total			**77.00**	**$11,665,985**	**$ 1,060,544.06**

Electives Teachers for Students Required to Take ELD ($3.9M S&C)

February 2023

Fund	01 General Fund
Site Type	(Multiple Items)

Resource Code	JobClassId	Site Code	PosId	Data Sum of FTE Filtered	Sum of AmtTotal
0004 Central Concentration	**TCHR 11M 12P**	301 Castlemont High School	1868	1.00	$12,425
			4163	1.00	$119,142
			4742	1.00	$134,070
			4746	1.00	$10,916
			8147	1.00	$89,159
			8409	1.00	$137,981
		301 Castlemont High School Total		6.00	$503,693
		302 Fremont High School	2029	1.00	$150,020
			9552	1.00	$56,738
		302 Fremont High School Total		2.00	$206,758
	TCHR 11M 12P Total			8.00	$710,451
	TCHR BILING	235 Melrose Leadership Acad	9636	0.30	$46,478
			9637	0.75	$84,731
		235 Melrose Leadership Acad Total		1.05	$131,209
	TCHR BILING Total			1.05	$131,209
	TCHR STR ENG	206 Bret Harte Middle	881	1.00	$132,401
			1122	1.00	$160,950
		206 Bret Harte Middle Total		2.00	$293,351
		212 Roosevelt Middle	558	1.00	$120,216
		212 Roosevelt Middle Total		1.00	$120,216
		213 Westlake Middle	8769	0.00	$111,176
		213 Westlake Middle Total		0.00	$111,176
		215 Madison Park Academy Upper	2820	1.00	$108,525
		215 Madison Park Academy Upper Total		1.00	$108,525
		219 Frick United Academy of Lang	3379	1.00	$89,191
		219 Frick United Academy of Lang Total		1.00	$89,191
		304 Oakland High School	4184	1.00	$73,261
			4771	1.00	$123,199
		304 Oakland High School Total		2.00	$196,461
		306 Skyline High School	7827	1.00	$80,172
		306 Skyline High School Total		1.00	$80,172
		353 Oakland International High Sch	3038	1.00	$78,299
			3582	1.00	$83,900
			3871	0.40	$26,638
		353 Oakland International High Sch Total		2.40	$188,836
	TCHR STR ENG Total			10.40	$1,187,928
0004 Central Concentration Total				**19.45**	**$2,029,588**
Grand Total				**19.45**	**$2,029,588**

Teachers for Late-Arriving Newcomer Students ($1.8M S&C)

February 2023

Fund	01 General Fund
Site Type	(Multiple Items)
Object Code	1105 Teachers Salaries
JobClassId	TCHR STR ENG
Resource Code	0004 Central Concentration

Site Code	PosId	Data Sum of FT	Sum of AmtTotal
304 Oakland High School	100	1.00	$77,862
	2421	1.00	$136,387
	2443	1.00	$59,795
	3570	1.00	$132,159
	4138	0.00	$79,755
	4184	1.00	$73,261
	4771	1.00	$123,199
304 Oakland High School Total		**6.00**	**$682,419**
306 Skyline High School	101	0.00	$57,423
	348	1.00	$39,195
	2011	1.00	$66,172
	3947	1.00	$68,367
	4276	0.00	$83,556
	7827	1.00	$80,172
306 Skyline High School Total		**4.00**	**$394,884**
353 Oakland Internationa	2530	1.00	$105,814
	3038	1.00	$78,299
	3582	1.00	$83,900
	3871	0.40	$26,638
	4774	1.00	$100,417
	6164	0.00	$34,236
	7846	1.00	$24,867
	7850	1.00	$86,738
353 Oakland International High Sch Total		**6.40**	**$540,908**
Grand Total		**16.40**	**$1,618,212**

Fund	01 General Fund
Site Type	(Multiple Items)
Object Code	1105 Teachers Salaries
Resource Code	0004 Central Concentration

JobClassId	Site Code	PosId	Data Sum of FTE Filtered	Sum of AmtTotal
TCHR 11M 12P	**301 Castlemont High School**	1570	1.00	$28,864
		1713	1.00	$74,964
		1868	1.00	$12,425
		3873	1.00	$153,852
		4113	1.00	$132,672
		4163	1.00	$119,142
		4502	1.00	$61,458
		4741	1.00	$44,145
		4742	1.00	$134,070
		4746	1.00	$10,916
		8147	1.00	$89,159
		8409	1.00	$137,981
	301 Castlemont High School Total		12.00	$999,648
	302 Fremont High School	1565	1.00	$170,110
		2029	1.00	$150,020
		4367	1.00	$86,889
		4433	1.00	$148,129
		4464	1.00	$121,266
		9100	1.00	$87,540
		9552	1.00	$56,738
	302 Fremont High School Total		7.00	$820,691
TCHR 11M 12P Total			**19.00**	**$1,820,339**
Grand Total			**19.00**	**$1,820,339**

23-2308D - 2024-25 Board Memo - Budget Reductions List Attachment B First Read

Board Office Use: **Legislative File Info.**	
File ID Number	**23-2308D**
Introduction Date	**2/14/2024**
Enactment Number	
Enactment Date	

OAKLAND UNIFIED SCHOOL DISTRICT

Community Schools, Thriving Students

Board Cover Memorandum

To	Board of Education
From	Kyla Johnson-Trammell, Superintendent Lisa Grant-Dawson, Chief Business Officer District Senior Leadership Team
Meeting Date	February 14, 2024
Subject	2024-25 Budget Balancing Options, Increases, Reductions, and Restructure – Attachment B (First Reading)

Ask of the Board

Adoption by the Board of Education of $13.5M of reductions and adjustments balancing the 2024-2025 District Budget, upon consideration, choices among twelve (12) Superintendent of Schools or designee (s) recommended budget balancing solutions, delineated herein, and/or other considerations, including further direction to the Superintendent or designee(s). (First Reading)

Of the 12 Budget Balancing Solutions, Item 1 and 2 totaling $3M were already approved on Resolution 2223-0040, Proposed Adjustments for 2023-24 Budget, but is noted for record purposes. Approval of staff to continue analyzing the remaining options for 2025-26 Budget Balancing Solutions, which are primarily centered on strategies to restructure the District's infrastructure and operations. This item will return to the Board of Education on February 28, 2024 for Second Read and recommended adoption.

Background

On June 28, 2023, the same night the 2023-24 Budget was approved, staff recommended the approval of Board Agenda Item 23-1682 Tentative Agreement between the Oakland Education Association and the Oakland Unified School District for Successor Collective Bargaining Agreement effective November 1, 2022 through June 30, 2025. The adoption of this agreement is the primary driver of the 45+Day Revise, which was approved by the Board on September 28, 2023, and included the implementation of the OEA agreement and associated expense budget and projected spending adjustments.

The District's AB1200 document that was submitted to the Alameda County Office of Education indicated that the District would need to make necessary reductions to continue to afford the agreement. It was also understood that the District intended to improve compensation for all of its labor groups; thus, further exacerbating the need to develop a sustainable budget that supported the salaries, benefits, and Health and Welfare increase of 25% for Kaiser in 2024-25 (which is applied to all Health plans) for projection purposes. The District has since been apprised of the Cost of Living Adjustment (COLA) for 2024-25 being reduced to 1% from 3.94%. The District has taken a conservative approach and modeled a 2% COLA for the 2025-26 year in its multi-year projection.

As a condition of the approval of the AB1200 and in light of appropriate financial management as the District continues to gain local control, the District staff ensured commitments in the 2024-25 Budget Development process to assure the Alameda County Office of its commitment to ensure affordability for the OEA agreement and to establish the expectation for forthcoming Tentative Agreements with other Labor Groups. A summary of the conditions are as follows:

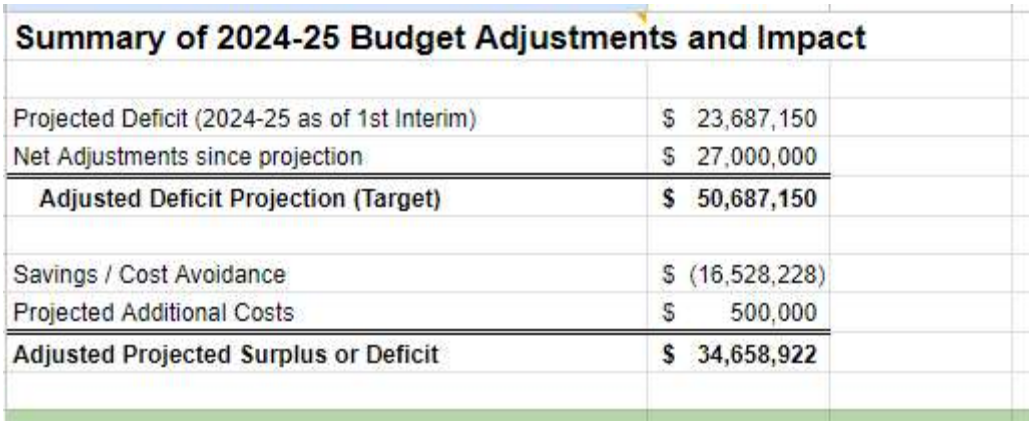
- **Excerpt from OEA AB1200 Approval Letter**
  In order for ACOE to verify that Board and District staff are implementing the budget adjustments the Board approved within the Public Disclosure documents, OUSD will:
  • Provide ACOE with a Board-approved detailed update on its list of Budget Adjustments ***by October 31, 2023;***
  • Share additional updates in ACOE's bi-weekly call to monitor the staff and Board's progress with strategic planning;
  • Present a public update to be provided by First Interim, with further public disclosure and ***formal Board Action required no later than February 2024****, to ensure the District meets its obligations in the subsequent fiscal year.*

The District is providing the fourth update to the list of budget balancing options and strategies originally presented on October 11, 2023, via Board Agenda 23-2308, with updates on December 14, 2023 and January 31, 2024. We continue to focus on building build a long-term sustainable budget honoring its new and existing commitments. This list is provided as a fourth read to finalize the recommendations for Budget Balancing solutions for the 2024-25 and subsequent budget years. The work of the Budget Adjustments and list of areas to analyze and interrogate will be managed in conjunction with the District's update to its Fiscal Sustainability Plan and the adoption of the balanced 2024-25 Budget, with positive outcomes for the two subsequent years.

As shared in the previous presentations, the District's First Interim Multi-Year projection is currently reflecting a $24M ($23.7M as shown in the chart below) deficit that will need to be addressed. The current list of options will not absorb a

$24M deficit. The District continues to communicate it's desire to improve compensation as well as absorbing cost increases, to include the rising health care and other expenditures from utilities and the cost of material and supplies to the true annual investment in Ongoing Major and Deferred maintenance for the very facilities the board and constituents seek for the District to keep open and functioning. We have projected a need of an additional $26M ($27M as shown in the chart below) to address many of the items listed above, especially compensation; however, we can only obtain this by restructuring the District. It is impossible to retain and invest more with revenues declining.

The list of options with a dollar value that is eligible for implementation of $16.5M of reductions and reductions, of which $3M was approved in 2022-23, is summarized below.



Summary of 2024-25 Budget Adjustments and Impact	
Projected Deficit (2024-25 as of 1st Interim)	$ 23,687,150
Net Adjustments since projection	$ 27,000,000
Adjusted Deficit Projection (Target)	**$ 50,687,150**
Savings / Cost Avoidance	$ (16,528,228)
Projected Additional Costs	$ 500,000
Adjusted Projected Surplus or Deficit	**$ 34,658,922**

Adjustments (savings, cost avoidance, revenue shifts)	Item Number	Included	Type	General Purpose	Central Supplemental	Central Concentration	Special Education Contribution Funds	Other Supplemental	One-time Funds Support	Net Change'
Adjust School Site Allocations (Unrestricted)	1	☑	Savings	$ (457,578)						$ (457,578)
Adjust School Site Allocations (Supplemental)	2	☑		-	-		-	$ (2,583,685)		$ (2,583,685)
Merger of District Schools	3	☑								$ -
BP 3150 Adjustment	4	☑								$ -
Central - Continuous School Improvement Redesign	5	☑								$ -
Central - Legal Department Restructuring	6	☑								$ -
Central - Business, Talent, Technology, Other Redesign	7	☑								$ -
Adjusted Support toward previous Board Resolutions	8	☑								$ -
Special Ed Programs	9	☑								$ -
Maintaining Small School Investments	10	☑								$ -
Responses to January 8, 2024 Study Session	11	☑			$ (8,000,000)	$ (3,700,000)			$ -	$ (11,700,000)
Reduction of consistently vacant positions	12	☑		$ (576,510)	$ (384,390)	$ (314,460)	$ (372,144)	$ -	$ -	$ (1,647,504)
Total										$ (16,388,767)

There is an additional $.5M investment for two years, totaling $1M, to extend support to BP 5115, Enrollment Stabilization, as the one time investment of $4.5M dollars is sunsetting in June 2024.

Projected Additional Costs	Item Number	Included	Type	General Purpose	Central Supplemental	Central Concentration	Special Education Contribution Funds	Other Supplemental	One-time Funds Support	Net Change'
Ongoing Enrollment Office Investments	1	☑							$ 500,000	$ 500,000
Return of investments currently funded with one-time funds	2	☑								$ -
Review Facilities and Deferred Maintenance Modifications	3	☑								$ -
Total									$ 500,000	$ 500,000

The remaining options remain strong recommendations for 2025-26 restructuring of the District's operational profile, to include a new document that has been added to begin summarizing the various strategies that District staff is recommending be included in the Board's Budget Balancing Solution resolution for the 2024-25 Budget, with necessary options for implementation in 2025-26.

The District staff is again strongly stressing that we do not have any significant reductions and cuts to offer absent a reduction of the District's operational size and intense focus on efficiency in the number of locations and program we operate.

The District stands in deep concern that the shortfall in adjustments will yield a $7M investment from the Fund Balance to balance the budget. This amount is calculated from the $23.6M deficit as of First Interim in the Unrestricted General Fund - $16.5M in recommended adjustments/reductions from Attachment B, leaving a $7M shortfall. This amount does not include additional dollars needed for the investments and resources required to maintain our current commitments and stability.

This item, as previously stated is scheduled to return to the Governing Board with Staff's final recommendation for adoption on February 28, 2024 and will be accompanied by the final documents/analysis and a resolution as has been the District's practice. Items from the Board's decision on February 28, 2024 will also be incorporated in the Multi-Year Projection in the District's Second Interim Report.

Recommendation

Adoption by the Board of Education of $13.5M of reductions and adjustments, balancing the 2024-2025 District Budget, upon consideration, choices among twelve (12) Superintendent of Schools or designee (s) recommended budget balancing solutions, delineated herein, and/or other considerations, including further direction to the Superintendent or designee(s). (First Reading)

Of the 12 Budget Balancing Solutions, Item 1 and 2 totaling $3M were already approved on Resolution 2223-0040, Proposed Adjustments for 2023-24 Budget, but is noted for record purposes and therefore totals $16.5M in adjustments and reductions to be implemented. This item would include approval of staff to continue analyzing the remaining options for 2025-26 Budget Balancing Solutions, which are primarily centered on strategies to restructure the District's infrastructure and operations. This item will return to the Board of Education on February 28, 2024 for Second Read and recommended adoption.

Attachments

- 2024-25 Attachment B - Budget Balancing Solutions Presentation First Read for Board Decision
- 2024-25 Budget Development List of Budget Balancing Solutions – Attachment B
- 23-2308_2024-25 Budget Balancing Solutions Board Packet 10.11.2023
- 23-0545 Budget Adjustments Reso and Attachment A 2.28.2023
- Attachment B Item 7 – Response to School Services Report
- Attachment B – Item 8 – Resolutions & Board Initiatives
- Board Memo Draft – Attachment B Restructure Recommendation

OAKLAND UNIFIED SCHOOL DISTRICT

Budget Balancing Solutions

Budget Development Update: Attachment B

Includes all content from Board Study Sessions

February 14, 2024

OAKLAND UNIFIED SCHOOL DISTRICT

Community Schools, Thriving Students

Welcoming Remarks:
Board President Davis



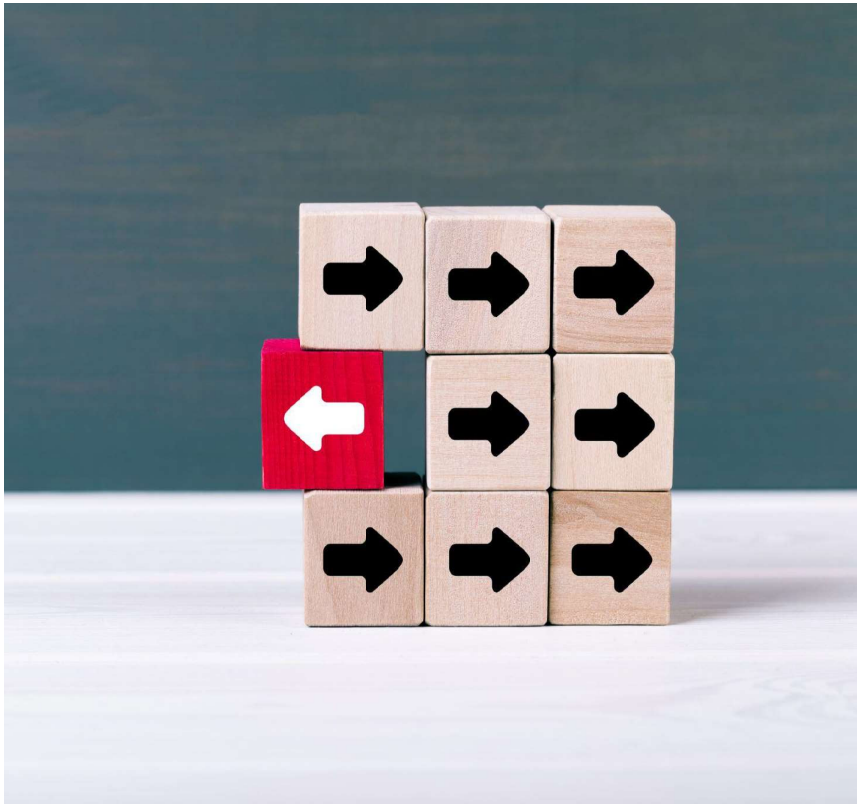
Continuation of our Journey

June 2023	Aug 2023	Oct 2023	Nov. 2023	January 2024		February 2024	
Board Retreat Teaming & Visioning	**Board Retreat** Priorities & Work Plan	**Study Session** Fiscal Outlook	~~**Study Session** LCAP Deep Dive~~	**Study Session** Prioritization Guidance	**Study Session** Attachment B Adjustments	**First Read**	**Board Action**

Note: OUSD Leadership hosted two student-facing budget study sessions for Student Board DIrectors and All Cty Council Governing Board in November and January

A Moment of Governance:
A Guide to Decision Making

January 31, 2024
As presented by Dr. Carmella S. Franco, Consultant



Decision Making is not easy.

So many considerations!

What Drives Your Decision Making?

In pairs, and one triad, discuss what factors influence you in your Board Member decision making?

Three Things to Keep in Front of You



IS IT IN THE BEST INTERESTS OF THE STUDENTS?



DOES THIS MATTER/ISSUE FIT WITHIN ONE OF OUR 5-6 GOALS?



IS THIS A TOPIC OR SITUATION FOR THE SUPERINTENDENT AND STAFF TO ADDRESS?



Remember to keep these in mind as you face decisions– both routine *and* difficult.

Welcoming Remarks:
Superintendent Dr. Johnson-Trammell

Our Vision

All OUSD students will find joy in their academic experience while graduating with the skills to ensure they are caring, competent, fully-informed, critical thinkers who are prepared for college, career, and community success.

Our Mission

Oakland Unified School District (OUSD) will build a Full Service Community District focused on high academic achievement while serving the whole child, eliminating inequity, and providing each child with excellent teachers, every day.



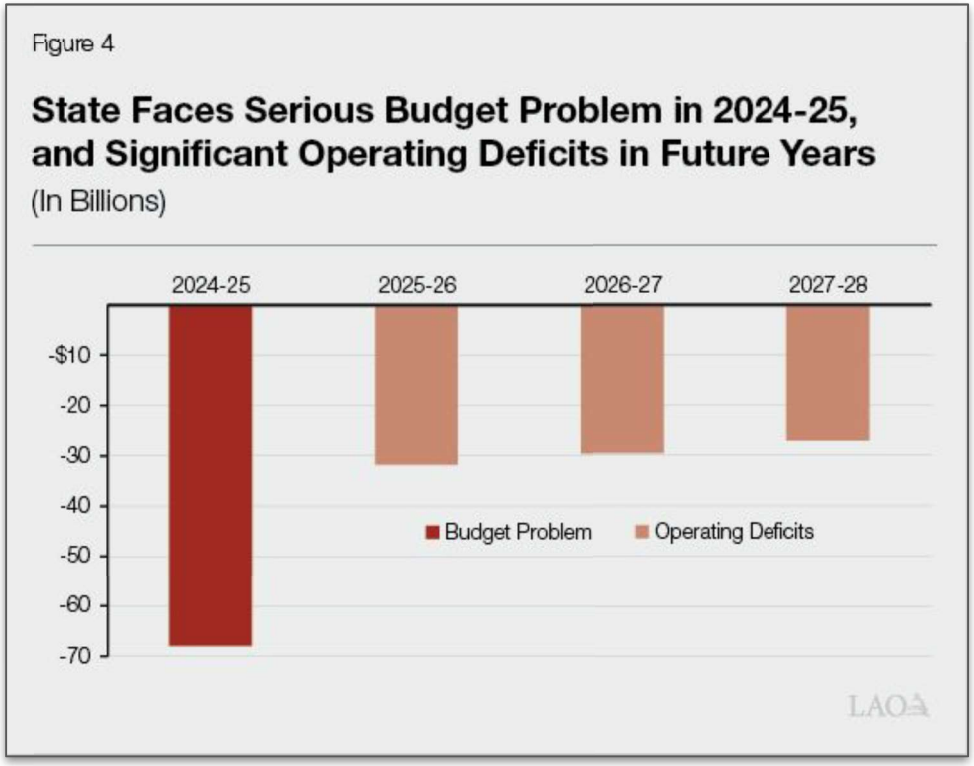
Outcomes

1. Summarize the scope and scale of near term decisions needed to navigate our financial context and maximize positive student outcomes.
2. Provide the Board updates on the financial challenges ahead based on the recently proposed State budget by Governor Newsom and other updates to projected costs.
3. Board will discuss updated options to address the projected budget deficits and make room for additional expenditures to increase compensation of employee groups with whom we are still in bargaining.

Today's Agenda

- Our Financial Challenges
- Our Journey to Stability
- Recommended Budget Adjustments
- Next Steps
- Discussion

Our State's Financial Situation* - $68 Billion Deficit



Drivers for Deficit Impacting Budget

- ❖ California Entered an Economic Downturn Last Year
- ❖ Unprecedented Revenue Shortfall
- ❖ Statewide enrollment continues to decline (5% since 2019)

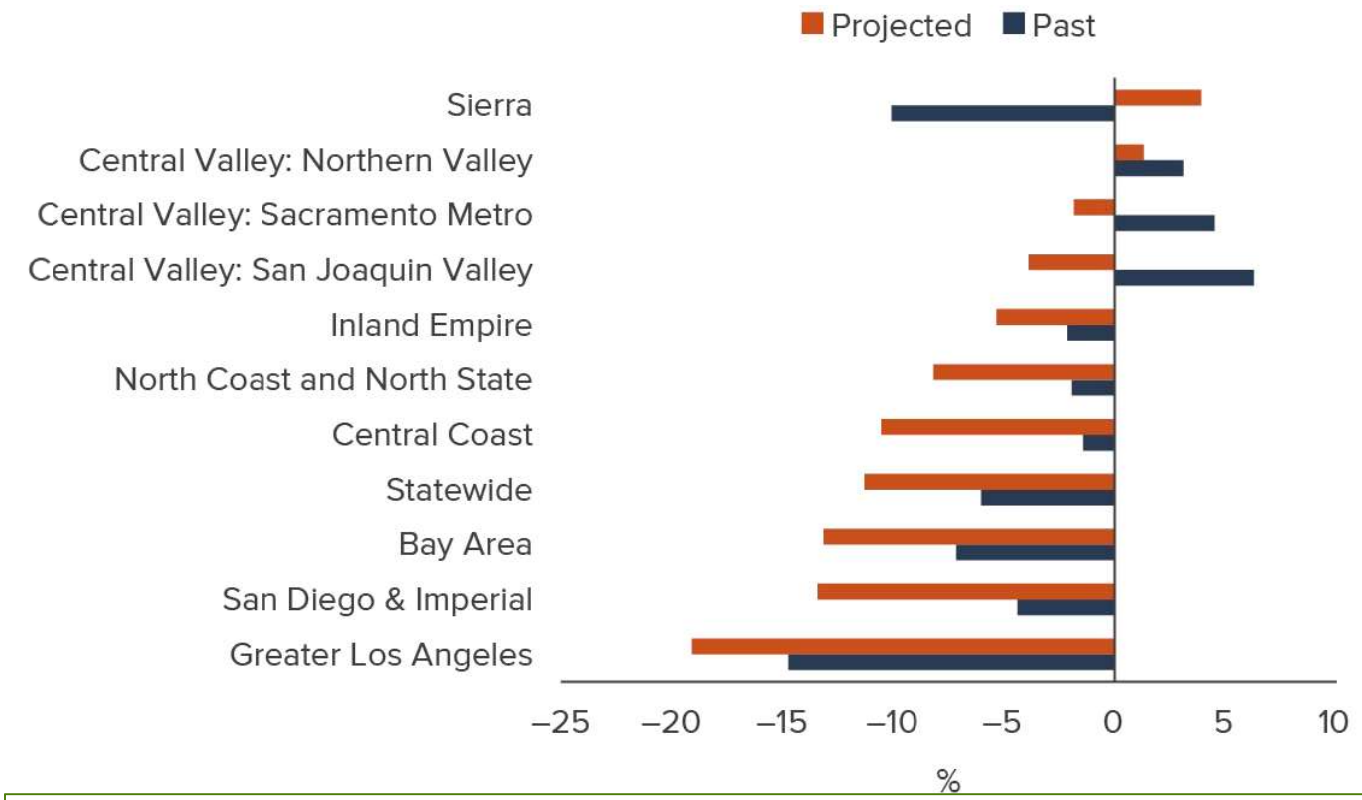
Solutions on the table

- Reduce Proposition 98 education spending
- Deplete entire Proposition 98 Reserve
- Reduce one-time spending
- < 1% COLA for school budgeting
- Alternate approaches to school funding

* California Legislative Analyst's Report - January 13, 2024

Most CA Districts also face further enrollment declines

10-year past and projected future enrollment change by region (%)



SOURCES: California Department of Finance; authors' calculations.

NOTES: Past declines from 2012–13 to 2022–23. Projected declines from 2022–23 to 2032–33. Regional changes constructed using county-level data.

14

OUSD's Financial Situation - Two Related Challenges

1

LCFF Deficits

Over $70M in projected deficits of Unrestricted resources over next 3 years - First Interim

Primary Causes: Slow revenue growth, high inflation

2

One-time Funds expiring

Over $140M in one-time funds sunsetting soon; over $60M expiring this year - Interactive Dashboard

Primary Causes: Sunsetting resources, high inflation

Oversight Requirements

The District has recommended and the County has confirmed that the Board must take formal action on **multi-year budget balancing solutions by February 2024**, to ensure the District meets its obligations in the subsequent fiscal year. See excerpt from County letter.

1 First Interim Multi-Year Projection* - Unrestricted

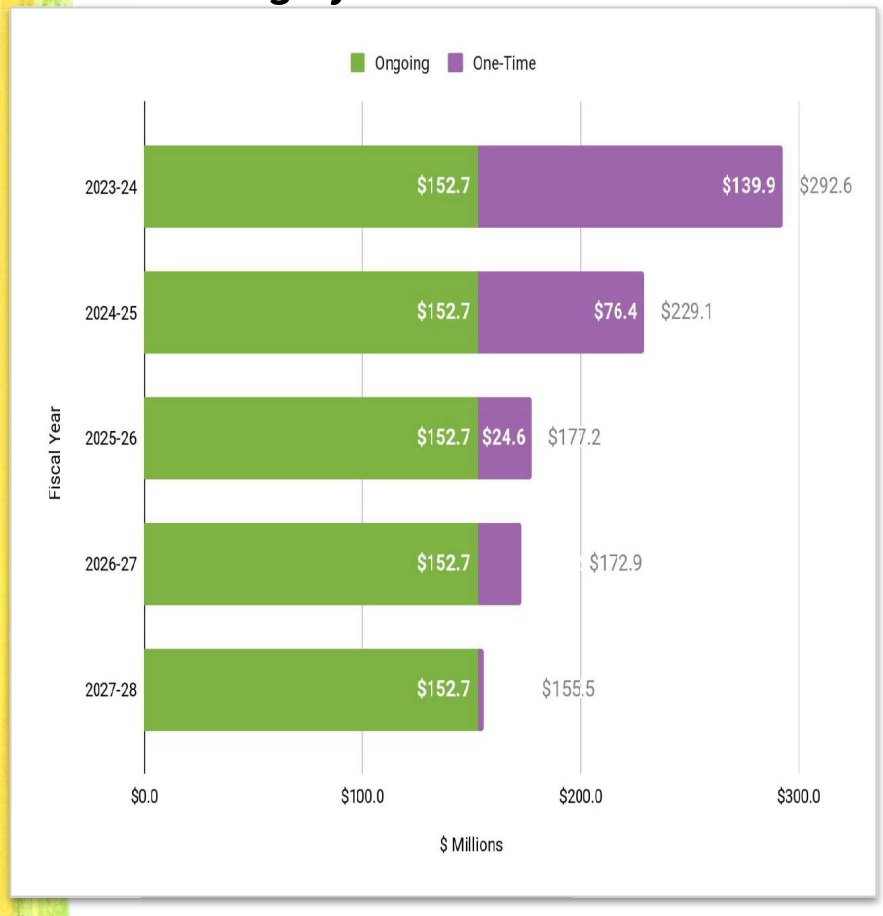
2023-24 First Interim MYP Fund Balance Summary - Unrestricted

	2023-24 Unrestricted	2024-25 Unrestricted	2025-26 Unrestricted
A. Revenues			
5) Total Revenues	$ 507,096,534	$ 495,388,436	$ 502,940,335
B. Expenditures			
9) Total Expenditures	$ 416,491,538	$ 404,376,296	$ 409,634,879
C. Excess (Deficiency) of Revenues Over Expenditures	$ 90,604,996	$ 91,012,140	$ 93,305,456
D. Other Financing Sources/Uses			
4) Total, Other Financing Sources/Uses	$ (112,115,085)	$ (114,699,290)	$ (119,051,059)
E. Net Increase (Decrease) in Fund Balance (C +D4)	$ (21,510,089)	$ (23,687,150)	$ (25,745,603)
F. Fund Balance, Reserves			
1) Beginning Fund Balance			
a) Adjusted Beginning Balance (F1c + F1d)	$ 118,353,704	$ 96,843,616	$ 73,156,465
2) Ending Balance, June 30 (E + F1e)	**$ 96,843,616**	**$ 73,156,465**	**$ 47,410,862**
Restricted Reserve	$ 150,000	$ 150,000	$ 150,000
Other Assignments	$ 10,673,452	$ 10,673,452	$ 10,673,452
Reserve for Economic Uncertainty	$ 27,641,007	$ 24,914,748	$ 25,212,438
Unassigned Unappropriated	**$ 58,379,156**	**$ 37,418,265**	**$ 11,374,972**

* Does not include certain anticipated employee compensation and other costs not yet finalized, but that would push deficits closer to $50M.

2 LCAP Summary - Sunsetting of $140M of One-Time Funds

LCAP Funding by duration



LCAP Positions (FTE) by Funding duration



Funding Priorities + Resolving Challenges ~$50M

Budget Adjustments needed unlikely to be achieved without significant restructuring

Ongoing financial challenges to be addressed

- **Increasing compensation for other labor groups** when the cost of a 5% raise is $10M+
- **Absorbing healthcare cost increases** when the District covers 100% of premium costs that are growing at 10%+ while COLA is less than 1%
- **Absorbing any costs currently in $140M of one-time funds** that will otherwise require elimination
- **Absorbing any costs from expansion of priority investments**

Our Priorities Identified: LCAP + STRATEGIC PLAN

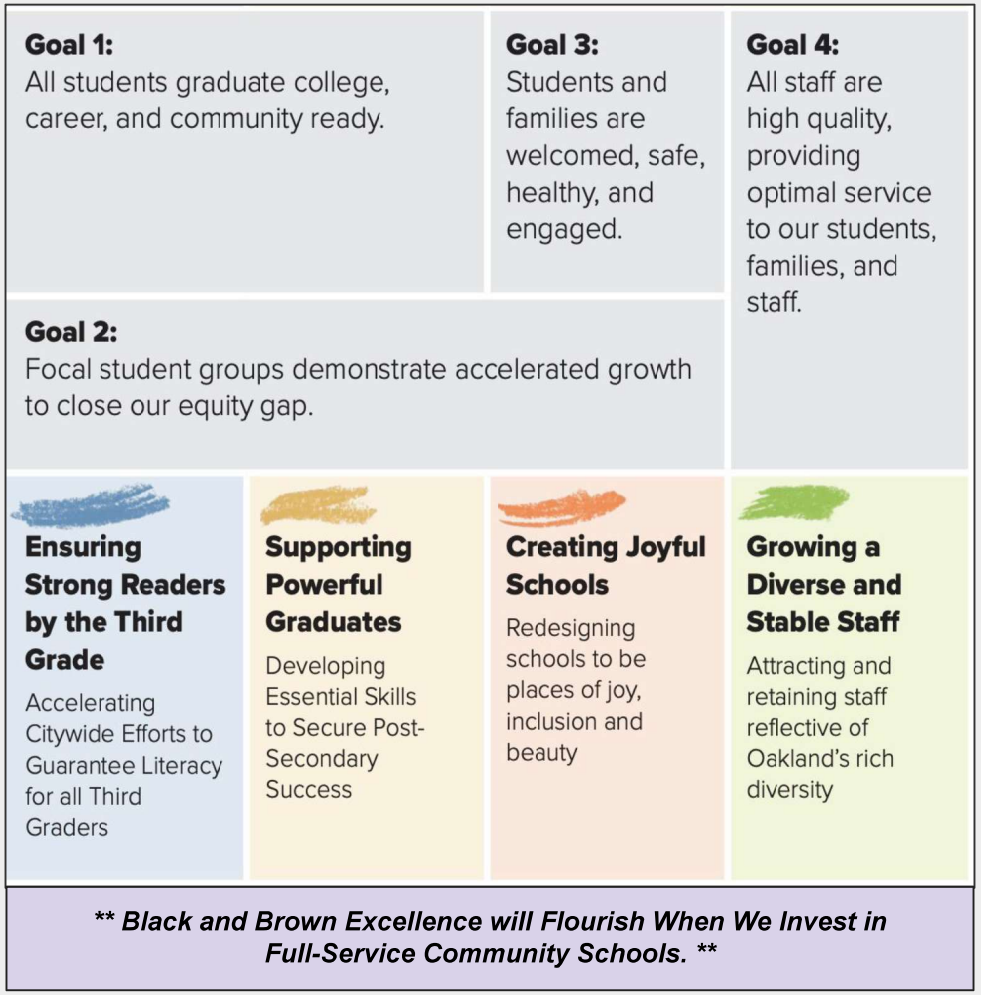
The Strategic Plan will enact the goals that the District has set out in its Local Control and Accountability Plan (LCAP).

LCAP

Our plan for addressing the needs of all students, especially our highest need students. The LCAP is adopted yearly along with the budget. The 2021 LCAP was a community effort - students, parents, staff, and community members have all contributed.

STRATEGIC PLAN

Our 3-year road map to realize our mission and vision. It is an opportunity to reimagine our work and to create an Oakland community and school system that fulfill our highest hopes and dreams for ourselves and the generations to come.



Our Method: College, Career & Community School Supports

Within our limited resources, we recommend prioritizing the most effective aspects of our Community School supports to schools within the funds available

Base Program	College, Career and Community School Supports	Shared Costs
• Teachers • Principal • Assistant Principals • Attendance Clerk • Noon Supervisors • Admin Assistant • Prep Teachers: PE, Music, Dance, etc.	• Mental Health Services • Family Engagement • Teacher Coaching & Support • Academic Acceleration Support • College/Career & Community Supports • Restorative Safety Supports • Enrichment • 1:1 Device and Tech Support	• Custodians • Nutrition Services • School Nurse • Library Services • Special Ed services • Central Office Operations • Intervention Specialists • Newcomer Supports • Expanded Learning • After School Literacy Support

The Process

Last year, in June, we began the process of identifying budget adjustments that would address projected deficits. See Board Memo from 10/25.

Today we share an update on recommended adjustments needed to address projected unrestricted deficits and adjustments needed due to expiration or expenditure of one-time funds.

Board Sessions

June 23rd Board Retreat
August 3rd Board Retreat
October 2nd Study Session
November 14th Study Session (cancelled)
January 8th Study Session
January 31st Study Session (Attachment B Adjustments)
February 14th Board Meeting (1st Read)
February 28th Board Meeting (Board action)

Review detailed spending with prioritization in mind



Without Board Decisions

- **Expected Impact:** Existing allocations of LCFF S&C buy less as the cost of staff and services continue to increase
- **Expected Impact:** Positions and services funded by sunsetting resources are eliminated as resources sunset or are expended

Board Decisions Needed

- **Decision:** Which investments in ongoing resources to reduce to continue investments currently funded with sunsetting resources
- **Decision:** Which investments to reduce to maintain other investments despite cost inflation
- **Attachment B Example:** Reduce allocation of LCFF Supplemental to schools - see Attachment B, Item #2
- **Decision:** Additional budget reductions needed to eliminate deficit spending and provide salary increases to other bargaining units.

Round One: Board Discussion

What clarifying questions, if any, do you have?

Why Are We Here?



Unpacking the backpack as we prepare to fill it with District priorities.

The Journey to Stability and Positive Certification

- On October 11, 2023, the District presented agenda item 23-2308 2024-25 Budget Balancing Options, Increases, and Reductions for first read.
- The District committed to providing an update along on progress in analyzing and valuing the items on the Attachment B.
- This update was aligned to the First Interim Report to provide a financial target for adjustments to the 2024-25 Budget.

Gentle Reminder - Affordability Commitment

Excerpt from OEA AB1200 Approval Letter

"In order for ACOE to verify that Board and District staff are implementing the budget adjustments the Board approved within the Public Disclosure documents, OUSD will:

- *Provide ACOE with a Board-approved detailed update on its list of Budget Adjustments* ***by October 31, 2023;***
- *Share additional updates in ACOE's bi-weekly call to monitor the staff and Board's progress with strategic planning;*
- *Present a public update to be provided by First Interim, with further public disclosure and* ***formal Board Action required no later than February 2024****, to ensure the District meets its obligations in the subsequent fiscal year."*

Budget Adjustments
Recommended Reductions



Attachment B Summary of Adjustments

Summary of 2024-25 Budget Adjustments and Impact	
Projected Deficit (2024-25 as of 1st Interim)	$ 23,687,150
Net Adjustments since projection	$ 27,000,000
Adjusted Deficit Projection (Target)	**$ 50,687,150**
Savings / Cost Avoidance	$ (16,528,228)
Projected Additional Costs	$ 500,000
Adjusted Projected Surplus or Deficit	**$ 34,658,922**

Attachment B Summary of Adjustments

Adjustments (savings, cost avoidance, revenue shifts)	Item Number	Included	Type	General Purpose	Central Supplemental	Central Concentration	Special Education Contribution Funds	Other Supplemental	One-time Funds Support	Net Change
Adjust School Site Allocations (Unrestricted)	1	☑	Savings	$ (457,578)						$ (457,5
Adjust School Site Allocations (Supplemental)	2	☑		-	-		-	$ (2,583,685)		$ (2,583,6
Merger of District Schools	3	☑								$ -
BP 3150 Adjustment	4	☑								$ -
Central - Continuous School Improvement Redesign	5	☑								$ -
Central - Legal Department Restructuring	6	☑								$ -
Central - Business, Talent, Technology, Other Redesign	7	☑								$ -
Adjusted Support toward previous Board Resolutions	8	☑								$ -
Special Ed Programs	9	☑								$ -
Maintaining Small School Investments	10	☑								$ -
Responses to January 8, 2024 Study Session	11	☑			$ (8,000,000)	$ (3,700,000)			$ -	$ (11,700,0
Reduction of consistently vacant positions	12	☑		$ (576,510)	$ (384,390)	$ (314,460)	$ (372,144)	$ -	$ -	$ (1,647,5
Total										$ (16,388,7

Attachment B Summary of Adjustments

Projected Additional Costs	Item Number	Included	Type	General Purpose	Central Supplemental	Central Concentration	Special Education Contribution Funds	Other Supplemental	One-time Funds Support	Net Change'
Ongoing Enrollment Office Investments	1	☑							$ 500,000	$ 500,000
Return of Investments currently funded with one-time funds	2	☑								$ -
Review Facilities and Deferred Maintenance Modifications	3	☑								$ -
Total									$ 500,000	$ 500,000

Item 1

- **Adjustment to School Site Allocations- Discretionary (Unrestricted)**
  - Grades TK–5: $50.00 per student
  - Grades 6–8: $65.00 per student
  - Grades 9–12: $80.00 per student
- 2023-24 Allocation - $2,565,670
- 2024-25 Projected Allocation - $2,108,092

Total 2024-25 Reduction in Allocation - $457,578

Item 2

- **Adjustment to School Site Allocations- LCFF**
  - Reduce the per pupil LCFF allocation (Supplemental) from $785 per student to $675 per student.
  - Current 2023-24 Supplemental Allocation
    - $21,142,405
  - Projected 2024-25 Supplemental Allocation
    - $18,558,720

Total 2024-25 Reduction in Allocation - $2,583,685

32

Balancing against reduced allocations

Oakland Unified (61259) - First Interim Draft	v.24.2b			11/15/2023		CY	v.24.2b					CY1
LOCAL CONTROL FUNDING FORMULA						2023-24						2024-25
LCFF ENTITLEMENT CALCULATION												
		COLA & Augmentation	Base Grant Proration	Unduplicated Pupil Percentage				COLA & Augmentation	Base Grant Proration	Unduplicated Pupil Percentage		
Calculation Factors		8.22%	0.00%	79.01%	79.01%			1.00%	0.00%	79.01%	79.01%	
	3-PY Average ADA	Base	Grade Span	Supplemental	Concentration	Total	3-PY Average ADA	Base	Grade Span	Supplemental	Concentration	Total
Grades TK-3	11,545.42	$ 9,919	$ 1,032	$ 1,730	$ 1,709	$ 166,144,884	11,078.12	$ 10,018	$ 1,042	$ 1,748	$ 1,726	$ 161,006,960
Grades 4-6	7,586.42	10,069		1,591	1,571	100,379,883	7,277.01	10,170		1,607	1,587	97,251,740
Grades 7-8	4,258.03	10,367		1,638	1,618	58,007,650	4,114.91	10,471		1,655	1,634	56,620,273
Grades 9-12	8,538.82	12,015	312	1,948	1,924	138,318,004	8,356.65	12,135	316	1,968	1,943	136,728,769
Subtract Necessary Small School ADA and Funding	-	-	-			-	-	-	-			-
Total Base, Supplemental, and Concentration Grant		$ 337,643,603	$ 14,578,985	$ 55,658,214	$ 54,969,619	$ 462,850,421		$ 329,482,969	$ 14,184,102	$ 54,305,271	$ 53,634,400	$ 451,607,742
NSS Allowance		-				-		-				-
TOTAL BASE	31,928.69	$ 337,643,603	$ 14,578,985	$ 55,658,214	$ 54,969,619	$ 462,850,421	30,826.69	$ 329,482,969	$ 14,184,102	$ 54,305,271	$ 53,634,400	$ 451,607,742
ADD ONS:												
Targeted Instructional Improvement Block Grant						$10,094,682						$10,094,682
Home-to-School Transportation (COLA added commencing 2023-24)						6,195,554						6,257,510
Small School District Bus Replacement Program (COLA added commencing 2023-24)						-						-
Transitional Kindergarten (Commencing 2022-23)	TK ADA	987.90	TK Add-on rate	$ 3,044.23		3,007,393	TK ADA	1,165.90	TK Add-on rate	$ 3,074.67		3,584,759
ECONOMIC RECOVERY TARGET PAYMENT						-						-
LCFF Entitlement Before Adjustments						$ 482,148,050						$ 471,544,693
Miscellaneous Adjustments						-						-
ADJUSTED LCFF ENTITLEMENT						**$ 482,148,050**						**$ 471,544,693**
Local Revenue (including RDA)						(160,449,124)						(159,300,408)
Gross State Aid						**$ 321,698,926**						**$ 312,244,285**
Education Protection Account Entitlement						(66,012,454)						(61,531,518)
Net State Aid						**$ 255,686,472**						**$ 250,712,767**

Balancing against reduced allocations REVISED Includes Revised COLA(-) and UPP(+) @CBEDS

Oakland Unified (61259) - First Interim Draft	v.24.2b				1/16/2024	CY	v.24.2b					CY1
LOCAL CONTROL FUNDING FORMULA						2023-24						2024-25
LCFF ENTITLEMENT CALCULATION												
		COLA & Augmentation	Base Grant Proration	Unduplicated Pupil Percentage				COLA & Augmentation	Base Grant Proration	Unduplicated Pupil Percentage		
Calculation Factors		8.22%	0.00%	80.09%	80.09%			0.76%	0.00%	81.05%	81.05%	
	3-PY Average ADA	Base	Grade Span	Supplemental	Concentration	Total	3-PY Average ADA	Base	Grade Span	Supplemental	Concentration	Total
Grades TK-3	11,545.42	$ 9,919	$ 1,032	$ 1,754	$ 1,786	$ 167,305,547	11,078.12	$ 9,994	$ 1,039	$ 1,788	$ 1,868	$ 162,733,285
Grades 4-6	7,586.42	10,069		1,613	1,642	101,081,121	7,277.01	10,146		1,645	1,718	98,302,493
Grades 7-8	4,258.03	10,367		1,661	1,691	58,412,883	4,114.91	10,446		1,693	1,769	57,230,438
Grades 9-12	8,538.82	12,015	312	1,975	2,010	139,284,272	8,356.65	12,106	315	2,013	2,103	138,199,186
Subtract Necessary Small School ADA and Funding	-	-	-			-	-	-	-			-
Total Base, Supplemental, and Concentration Grant		$337,643,603	$ 14,578,985	$ 56,419,014	$ 57,442,221	$ 466,083,823		$328,697,229	$ 14,142,512	$ 55,574,322	$ 58,051,339	$ 456,465,402
NSS Allowance		-				-		-				-
TOTAL BASE	31,328.69	$337,643,603	$ 14,578,985	$ 56,419,014	$ 57,442,221	$ 466,083,823	30,826.69	$328,697,229	$ 14,142,512	$ 55,574,322	$ 58,051,339	$ 456,465,402
ADD ONS:												
Targeted Instructional Improvement Block Grant						$ 10,094,682						$ 10,094,682
Home-to-School Transportation (COLA added commencing 2023-24)						6,195,554						6,242,640
Small School District Bus Replacement Program (COLA added commencing 2023-24)						-						-
Transitional Kindergarten (Commencing 2022-23)	TK ADA	987.90	TK Add-on rate	$ 3,044.23		3,007,393	TK ADA	1,165.90	TK Add-on rate	$ 3,067.36		3,576,241
ECONOMIC RECOVERY TARGET PAYMENT						-						-
LCFF Entitlement Before Adjustments						$ 485,381,452						$ 476,378,965
Miscellaneous Adjustments						-						-
ADJUSTED LCFF ENTITLEMENT						**$ 485,381,452**						**$ 476,378,965**
Local Revenue (including RDA)						(160,449,124)						(159,300,408)
Gross State Aid						**$ 324,932,328**						**$ 317,078,557**
Education Protection Account Entitlement						(66,012,454)						(61,006,539)
Net State Aid						**$ 258,919,874**						**$ 256,072,018**

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UPDATE - Balancing against reduced allocations REVISED- Includes Revised Cost of Living Adjustments (-) and Unduplicated Pupil Percentage (+) @CBEDS

2023-24	UPP	COLA	ADA	Base	Grade Span	Supplemental	Concentration	Total
LCFF Calculator First Interim	79.01%	8.22%	31,928.69	$337,643,603	$14,578,985	$55,685,214	$54,969,619	$462,877,421
LCFF Calculator Jan 2024	80.09%	1.00%	31,928.69	$337,643,603	$14,578,985	$56,419,014	$57,422,221	$466,063,823
Net Change				*$0*	*$0*	*$733,800*	*$2,452,602*	*$3,186,402*

2024-25	UPP	COLA	ADA	Base	Grade Span	Supplemental	Concentration	Total
LCFF Calculator First Interim	79.01%	1.00%	30,826.69	$329,482,969	$14,184,102	$54,306,271	$53,634,400	$451,607,742
LCFF Calculator Jan 2024	81.05%	0.76	30,826.69	$328,697,229	$14,142,512	$55,574,322	$58,051,339	$456,465,402
Net Change				*-$785,740*	*-$41,590*	*$1,268,051*	*$4,416,939*	*$4,857,660*

The net effect is, the reduced COLA creates a $800K Loss and for 2024-25 in the Base and gains for supplemental and concentration due to the Unduplicated Pupil Percentage (UPP).

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Item 3, Part A

- **Potential Merger of District Schools following the guidelines of AB 1912**
  - Revised language is required to finalize this item on Attachment B.
- Current Language (Partial)
  - The District proposes a planning year (2023-24) for the potential merger of at least 10 schools effective 2024-25.

    Before any closures or consolidations take place, the District will comply with the guidelines set forth in AB 1912 which requires a district, before approving the closure or consolidation of a school, to conduct an equity impact analysis in its consideration of school closures or consolidations.
- Proposed Revision (Partial)
  - The District proposes ~~a~~ to extend the planning year (2023-24) by one year 2024-25 for the potential merger of at least 10 schools effective ~~2024-25~~2025-26. Before any closures or consolidations take place, the District will comply with the guidelines set forth in AB 1912 which requires a district, before approving the closure or consolidation of a school, to conduct an equity impact analysis in its consideration of school closures or consolidations.

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Item 3, Part B

- **Potential Merger of District Schools following the guidelines of AB 1912**
  - The original Attachment A and now Attachment B have a dollar value associated with reductions for the 2024-25 year of ~~$2.48M~~
  - ~~*Though the District is reviewing all ongoing budget balancing solutions, it proposes to use the $10M AB1840 Resources for one year to satisfy the spending reduction.*~~
  - This amount will not be realized in 2024-25 pending decision with AB 1912

Update - Item 4

- **Review and adjust Budget allocations to absorb future year salary projections, but not exceed current year dollar allocations.**
  - This analysis to showcase and model the allocation method of BP 3150 is currently In progress
    - Please see the summary on the next slide
  - It will align to a model based on the 2023-24 First Interim and 2024-25 Multi-Year Projection.

See Auxiliary Slide Section - BP 3150 Policy Overview and Presentation to SLT

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BP 3150 - The Math at First Interim

Shared Expenses		2023-24 LCFF Costs	2022-23 LCFF Costs
BP 3150 Legally Mandated			
State Loan Repayment	Base	$0	$0
Audit Payments & Penalties	Base	$0	$0
Utilities, Insurance	Base	$7,213,334	$5,683,711
Ongoing Major Maintenance (8150)	Base	$22,194,028	$22,217,093
BP 3150 - Central Services			
12% of Unrestricted Resources	All	$58,245,774	$65,149,123
BP 3150 - Priority Expenses			
Special Education Contribution	Base	$106,002,520	$82,150,146
Transportation Contribution for SPED	Base	$10,225,059	$10,259,577
Custodial & Buildings and Grounds	Base	$18,461,526	$15,898,516
School Safety and Security	Base + Supplemental	$6,570,028	$4,853,571
School Nurses	Base + Supplemental	$6,730,850	$5,245,751
School Counselors	Supplemental*	$5,831,376	$4,831,419
Specified Enrichment (i.e. summer, music, art)	Supplemental/Concentration	$4,586,651	$183,910
Total Shared Cost		**$246,061,146**	**$216,472,817**

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Item 5

- **Central Office - Continuous School Improvement**
  - Recommendations and implementation plan is in progress through the Budget Development Cycle for Central Sites
  - As stated on Agenda Item 23-1232:
    - *There is no fiscal impact identified with reviewing the Public Works Report. There is a potential savings in targeted funds if the recommendations are implemented, an estimated $-3,483,735.50. The fiscal impact associated with the implementation of recommendations will be provided according to the budget development timeline and decisions are made regarding the new structure.*
- The District is also considering the reduction of ongoing funds in LCFF and other areas where many of the staff identified are currently funded, which will result in reductions in FTE.

Summary Cost Savings = TBD

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Item 5: Commonalities & Themes From Public Works Report

Theme #1: CSI Restructuring

- There exists a strong need for restructuring CSI to be more efficient and effective.
- There are *over 25 positions that our team recommend realigning within CSI to be more productive, 29 positions to be eliminated, and 6 positions created*

Theme #2: Strong need to consolidate small schools to improve CSI services.

Theme #3: Lack of Accountability.

Theme # 4: There is a lack of collaboration among CSI departments and with Network Superintendent

Theme # 5: Lack of Clear Communication.

Theme #6: Better balance is needed between site-based management/autonomy and Central Office non-negotiables that impact all schools.

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Recommendations For Network Superintendent

- CSI Division be restructured so that services that support schools be implemented and supervised by the Network Superintendent.
- Additionally, the recommendation to change the Academic Structure to situate underneath the Network Superintendent to address improved coherence, collaboration, and communication.
- School-Based Surveys & Accountability: Schools and some Departments report that there are individuals who are not accountable to being at school sites. There was also no predictable schedule for the school to know when a Department Partner would be on site to work with the school.

School Support Teams

Previous Structure

- Network Partner

Assigned Department Partners

- English Language Arts
- STEM (Math & Science in Secondary)
- ELLMA
- MTSS
- Family Engagement
- Targeted Strategies
- Special Education (compliance)

New Structure

- Network Partner
- English Language Arts
- STEM
- ELLMA
- MTSS
- Family Engagement

Assigned Department Partners

- Special Education (compliance)

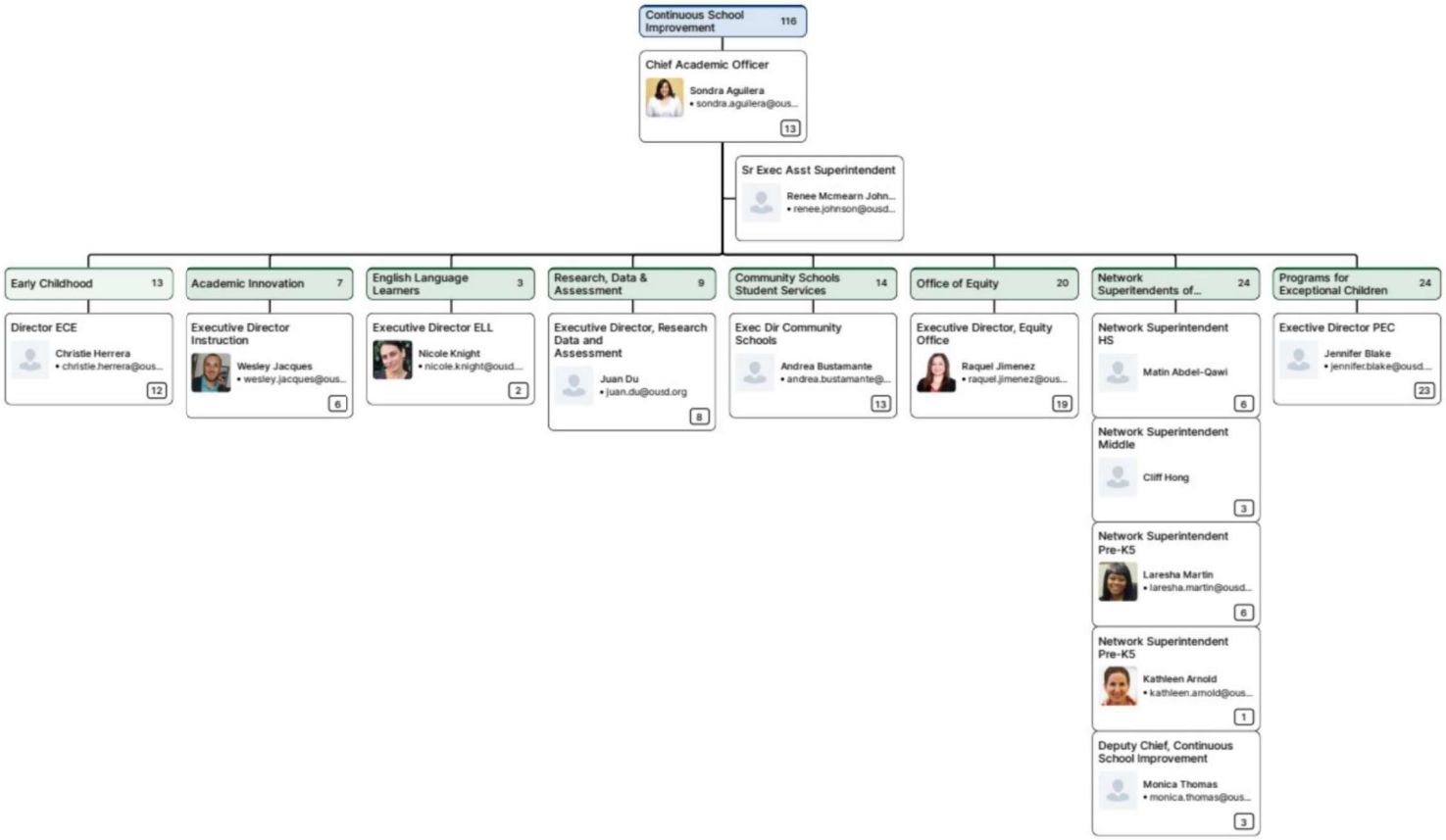
Network Superintendent

- Network Superintendent is responsible for setting a predictable schedule with the School Support Team Partners and the Department Executive Director;
- Dual Supervision continues to be the approach to manage the Department Partner;
- Network Superintendent supervises the Academic Program and the Grade-Span specific Executive Director.

Structure Change: Academics and Network Superintendent

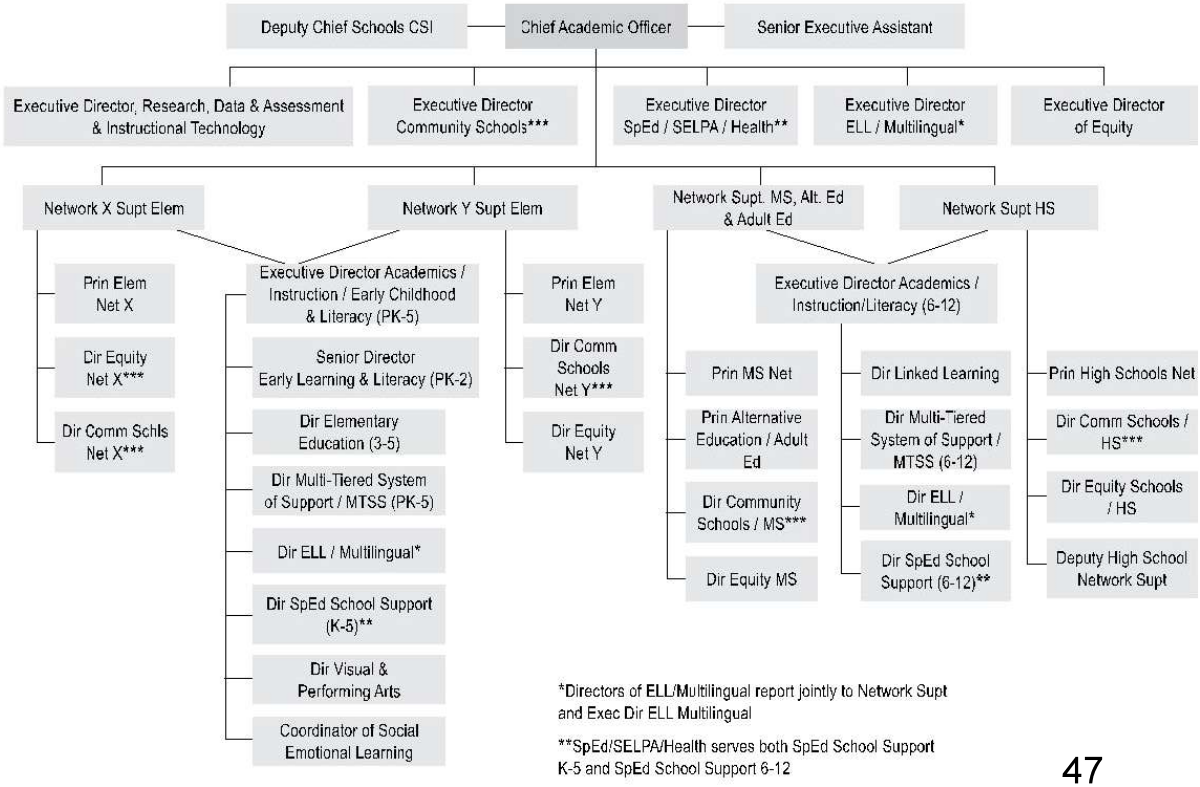
- **2022-2023:** Executive Director of Academics and Instructional Innovation reported to Chief Academic Officer;
- **2023-2024**, a temporary structure was created:
  - Director of Elementary Instruction Reports to ES Network Sups;
  - Director of Literacy reports to ES Network Sup;
  - Director of Secondary Instruction reports to HS and MS Network Sups.
- **2024-2025** New Structure:
  - Elementary Executive Director supervised by ES Network Sups
  - Secondary Executive Director supervised by HS and MS Network Sups

Item 5: 2023-2024 CSI Division



** does not account for current staff changes an vacancies.*

Item 5: Proposed Redesign of CSI



*Directors of ELL/Multilingual report jointly to Network Supt and Exec Dir ELL Multilingual

**SpEd/SELPA/Health serves both SpEd School Support K-5 and SpEd School Support 6-12

***Directors of Community Schools report jointly to Network Supt and Exec Dir Comm Schools

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Source: Created by Public Works LLC Team 2023.

Item 5: Known One-Time Funding Reductions to Pre-COVID Levels

Office of Equity doubled in staffing during COVID with ESSER funding.

- 11.5 Translators to 7 Translators. Maintain ability to respond to IEP requests and above 15% student population requirement.

Language	15% Mandate	Individual Education Programs (IEPs)	Recommendation
Mam (1)	8 schools	.75 FTE	1.0 FTE
Arabic (2)	2 schools	.75 FTE	1.0 FTE
Cantonese (2)	1 school	.75 FTE	1.0 FTE
Spanish (5)	64 schools	2 FTE	4.0 FTE

Item 5: Known One-Time Funding Reductions to Pre-COVID Levels

10 Targeted Specialists to 5 Targeted Specialists:

- African American Male Achievement (AAMA)
- African American Female Excellence (AAFE)
- Latino Student Achievement (LSA)
- Arab Student Achievement (AAPISA)
- Asian and Pacific Islander Achievement (AAPISA)

Item 5: Further Restructuring is Needed

- The Early Childhood Education Department will not be eliminated, and the hiring for the Executive Director is underway;
- The Chief Academic Officer and the Executive Director of ECE will make changes to the structure in the near future;
- Public Works proposed the creation of Directors to be part of the Network Support Team: Director of Equity, Director of Community Schools, Director of ELLMA. These additions are not possible due to the need to significantly decrease investments.
- Further budget reductions are pending and inevitable. Details will be shared according to the Budget Development timelines.

Item 6

- **Central Office - Legal**
  - Recommendations and implementation plan is in progress through the Budget Development Cycle for Central Sites.

  - The proposed reorganization includes structural changes to reduce reliance on outside counsel contracts while gaining efficiencies through the addition of paralegals (includes both in-house paralegals and a scalable paralegal staffing model based on district need).

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Legal Department Reorganization 2024-2026

Reorganization Strategy	The legal department will improve departmental effectiveness, promote cross-functional collaboration, protect OUSD from emerging risks, and generate costs efficiency from 2023 to 2026.

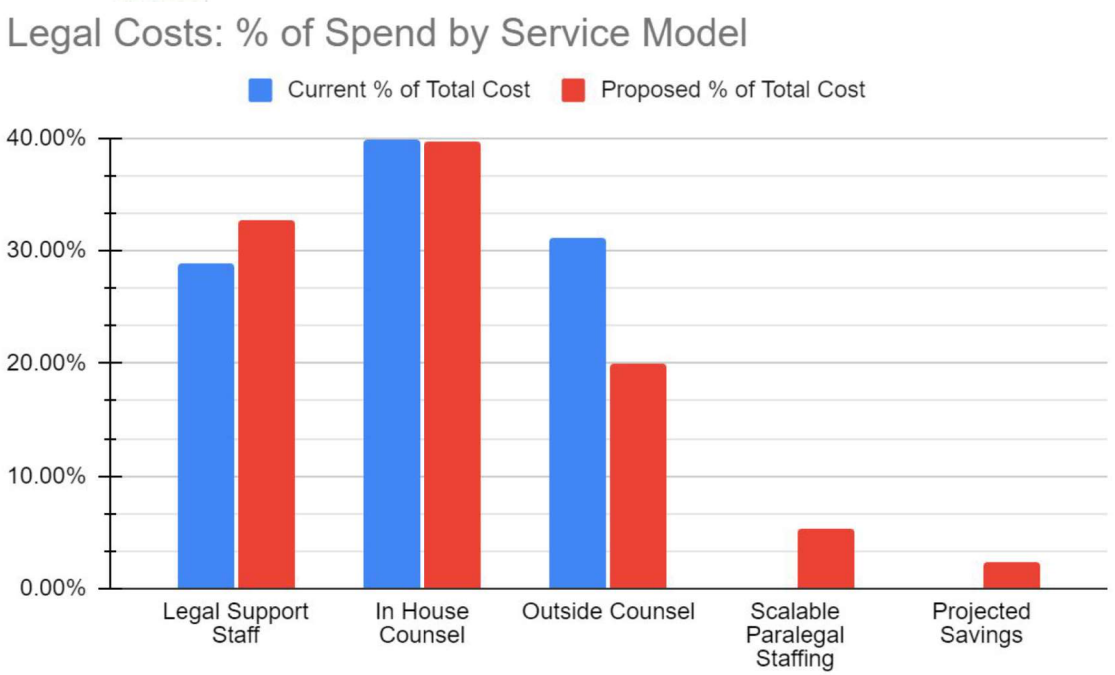
Prioritized Department Initiatives

- Retain and develop Governance Division staff during critical transition period
- Create data informed staffing model to address high risk areas and increase the Governance Division's effectiveness
- Build capacity of internal Legal Division
- Gain cost efficiencies by reducing outside counsel spend

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Legal Office Service Delivery Model Spend by %

	Current % of Total Cost	Proposed % of Total Cost
Legal Support Staff	28.96%	32.70%
In House Counsel	39.91%	39.64%
Outside Counsel	31.14%	19.92%
Scalable Paralegal Support		5.31%
Projected Savings		***2.43%***



Item 7

- **Central Office - Business/Talent/Technology and All OTHER Departments not noted with non-represented staff.**
  - Recommendations and implementation plan is in progress through the Budget Development Cycle for Central Sites
  - Response to School Services Report _ December 2021

Projected Cost Savings = $900k/year

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Item 8

- **Review all Board Resolutions to make decisions about which programs we are maintaining.**
  - List of Board Resolutions 2020-2023
  - The District has provided the list and is evaluating the cost implications of the Resolutions. This is likely not a 2024-25 Implementable item.

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Item 9

- **Review and analyze Special Education Program cost escalation to support multi-year projections and District impact.**
  - Progress made in data analysis, yet defined strategies are incomplete to recommend for 2024-25.

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Item 10 - Carryover Strategy

- **Maintaining Small Schools Investments**
  - The investment in smaller schools/programs has had a longstanding impact on the investments, prioritization and allocation of funding Districtwide.
    - Additional FTE at sites with low-enrollment
    - Review and recommend the reduction/elimination of subsidized allocations/staffing to small school sites without direct reduction to site based allocations.
    - Update: This investment is currently in Resource 0006, Supplemental and Concentration Carryover.
      - The District is recommending that these positions be annually eliminated and added based on the projected amount of carryover available to retain all or or a portion of these positions.
        - Total investment - $2.1M - Resource 0006
        -

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Item 10 - Carryover Strategy

OUSD Attachment B
Item 12 - Small School Investments
February 2024

Fund	01 General Fund
Resource Code	0006 S&C Carryover

Classification	JobClassId	Data Sum of AmtTotal	Sum of FTEAuth
1 - Certificated Salaries	AP HIGH	$177,868	1.00
	AP MIDDLE	$343,582	2.00
	COOD SPED	$182,281	1.00
	TCHR 11M 12P	$225,102	2.00
	TCHR BILING	$277,052	2.00
	TCHR STR ENG	$492,092	4.40
	TSA 11M 12P	$89,440	0.60
	TSA CLA 11M	$139,019	1.00
1 - Certificated Salaries Total		**$1,926,436**	
2 - Classified Salaries	PM COM SCH11	$137,644	1.00
2 - Classified Salaries Total		**$137,644**	
Grand Total		**$2,064,079**	**15.00**

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Item 11 - January 8, 2024 Board Study Session Position Adjustment Recommendations - Carryover Strategy

- **Assistant Principals at High Need Schools ($3.2M S&C)**
- **11-Month Teachers at select high schools ($1.3M S&C)**
- **Electives Teachers for Students Required to Take ELD ($3.9M S&C)**
- **Academic Acceleration Teachers on Special Assignment ($5M ESSER)**
- **Teachers for Late-Arriving Newcomer Students ($1.8M S&C)**
- **Teachers for Late-Arriving Continuation Students ($1.5M S&C)**
- Substitute Teacher Incentive Plan (STIP) Teachers ($9M ESSER)
- Staffing Allocations for Community School Managers at Slope & Hill Schools ($3.1M ESSER)
  - Please see the orange shaded rows on the slides shared at the January 8, 2024 Special Study Session, highlighting the areas of recommendation.
  - **$11.7M total in Supplemental and Concentration**, $17.1M in COVID funds

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Item 11 - January 8, 2024 Board Study Session Position Adjustment Recommendations

2024-25 Recommendation: Transfer these investments OUT of ongoing Supplemental and Concentration allocations to annual carryover in Resource 0006 with investments sunsetting as carryover declines.

- Total 2023-24 Supplemental Investment $
- Total 2023-24 Concentration investment $
- **Estimated 2023-24 S & C Carryover in Resource 0006 - ~$15M***
- **CHECKING FOR UNDERSTANDING: Investments <u>WILL</u> sunset as annual S & C carryover declines.**
    - Note: S & C Carryover has built as a result of increased allocations of Concentration in 2022 and the use of our COVID response one time dollars.

* Estimate to be updated a Second Interim.

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School Site Positions Funded with Ongoing S&C Funding

Positions	Cost	Required?
Base Classroom Teachers: Retention Contribution	$13.5M	Yes, per OEA contract
Base Classroom Teachers: Collaboration Time	$5.3M	Yes, per OEA contract
Additional Teachers to Reduce Class Size at High-Need Schools	$2.8M	Yes, per OEA contract
Newcomer Social Workers and TSAs	$1.7M*	Yes, per OEA contract
Counselors	$4.8M	Yes, per OEA contract
Student Support Positions (CSMs, Case Managers, etc.)	$8.0M	No
Culture Keepers & Culture/Climate Ambassadors	$5.0M	No
Teachers for Electives for Students Required to Take ELD	$3.9M	No
Assistant Principals at High-Need Schools	$3.2M	No
Teachers, Late-Arriving Newcomer Students	$1.8M	No

** excluding positions funded by Salesforce grant*

School Site Positions Funded with Ongoing S&C Funding (cont.)

Positions	Cost	Required?
Teachers to Offer Additional A-G Sections at Smaller High Schools	$1.8M	No
Teachers, Late-Arriving Continuation Students	$1.5M	No
11-Month Teachers at Castlemont, Fremont & McClymonds	$1.3M	No
Teachers, African American and Latino/a Achievement classes	$1.1M*	No
Specialists to Support College & Career Readiness at High Schools	$0.3M	No

** excluding positions funded by Kaiser grant*

School Site Positions Funded with One-Time Funding

Positions	Cost	Funding Source
STIP (Substitute Teacher Incentive Program) Teachers	$9.0M	COVID Funds
Academic Acceleration Teachers on Special Assignment	$5.0M	COVID Funds
Early Literacy Tutors	$4.6M	COVID & Grant Funds
Community Positions at non-CCSPP Sites	$2.9M	COVID Funds
One-Time Positions for Low Enrollment Schools (e.g., Assistant Principal for small secondary school, classroom teacher for small elementary school)	$2.0M	LCFF S&C Carryover Funds
Teachers on Special Assignment, School Improvement	$1.1M	Comprehensive Support & Improvement (CSI) Grant
Middle School Math Coaches & Computer Science Teachers	$1.0M	Private Grant Funds
Math Tutors	$0.8M	COVID Funds
Teachers on Special Assignment to Support Historically Black Schools	$0.8M	Black Thriving Students (Per OEA MOU)
Additional Counselors to help students reach graduation	$0.3M	Comprehensive Support & Improvement (CSI) Grant

NEW - Item 12 - Reduction of Vacant Positions

- Review and Recommend the elimination of vacancies in 2024-25.
- Though the District realizes actual reductions in expenditures due to the “cost avoidance” from vacancies that are unfilled, there is an annual trend of vacant FTE’s that the District can review and recommend not to retain in the 2024-25 Fiscal Year.
- This would allow the District to use the resources in the current year and help offset the growing costs of expenses.
- Many of these positions are unable to be filled historically for various reasons.

NEW - Item 12 - Reduction of Vacant Positions

- Review and Recommend the elimination of vacancies in 2024-25.

- There are several ways of which vacant position savings will be utilized to address the 2024-25 budget:
  - Cost avoidance from vacancies that are currently unfilled and will be eliminated
  - Vacant positions funded by the general fund transferred to restricted funds

- This would allow the District to use the resources in the current year and help offset the growing costs of expenses. Although many of these positions are unable to be filled historically for various reasons there will be a impact on service delivery.

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NEW - Item 12 - Reduction of Vacant Positions

Review and recommendation of vacancy eliminations is ongoing. There are currently 190.5 FTE in central office services funded by restricted and unrestricted resources.

94.30 FTE are funded with general purpose, central concentration or central supplemental of which 37% special education, 17% community schools, 16% business and academic offices, 12% custodial services, 11% health services, 9% buildings & grounds.

Total FTE elimination: 13.1 FTE

Total Cost Avoidance = $1,853,560

Net Cost Avoidance* = **$1,647,504**

Note: The 1 FTE In Ongoing Major Maintenance will not result in a reduction of the allocation to Resource 8150, as it it is statutorily required minimum 3% allocation. The net cost avoidance is $1.6M.

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NEW - Item 12 - Reduction of Vacant Positions

Cost avoidance from vacancies that are currently unfilled and will be eliminated*

Vacancy Eliminations					
Position Funding Site Code Name	**Job Class Descr**	**Pos Id**	**FTE**	**Resource Detail**	**Total**
905 - Office Of Sr. Business Officer	Mgr Central Office Accounting	8415	1.00	General Purpose (GP)	$241,506
942 - Labor Relations	Para Educator	9747 9748	1.60	General Purpose (GP)	$127,662
942 - Labor Relations	Teacher Structured Eng Immersn	6854	1.00	General Purpose (GP)	$127,087
988 - Buildings & Grounds	Manager Buildings & Grounds	7042	1.00	Ongoing & Major Maintenance	$206,067
922 - Comm. Schools & Student Svcs	Site-Based Culture Climate Amb	8272 8273 8274	3.00	Central Concentration	$314,460
928 - HS Linked Learning	Specialist Mstr Schd Developm	2179	1.00	General Purpose (GP) (.4 FTE) Central Supplemental (.6 FTE)	$200,633
968 - Health Services (nurses)	Nurse	9931 9932	2.00	Central Supplemental (1.7 FTE) GP - Special Education (.3 FTE)	$310,600
975 - Special Education	Instructional Supp Specialist	7279	0.80	GP - Special Education	$67,328
975 - Special Education	Teacher RSP	8389	1.00	GP - Special Education	$129,334
975 - Special Education	Teacher SDC Severe	1655	0.20	GP - Special Education	$24,784
976 - Special Ed Local Plan Area	Prog Mgr PEC Special Projects	9496	0.50	GP - Special Education	$104,099
			13.10		**$1,853,560**
The Buildings and Ground resources will remain in OMM			**12.10**		**$1,647,504**

*The review of departmental vacancies, eliminations and funding changes are proposed. Final changes will be submitted to the Board for review in mid February 2024

Round Two: Board Discussion

Round One (3 minutes/Director)

What clarifying questions, if any, do you have?

Round Two (3 minutes/Director)

What guidance are you providing around prioritization?

Budget Adjustments
Projected/Proposed Increases



Item 1

- **Ongoing Enrollment Office Investments**
  - Recommendation to fund this investment for two years from the $10M in AB1840 for the District to retain the operational and outcome gains achieved in the enrollment stabilization implementation and adjust the budget and its internal process for ongoing enrollment needs.
    - $.5M/Year for two Years for a total $1M Investment

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Item 2

- **A Review of One Time Investments that are recommended to return to the Base and Other Resources**
  - This review is in progress as all ESSER Funded one-time positions and investments have been reviewed by the Senior Leadership Team and are being prepared for recommendation and cost analysis.

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Item 3

- **Review Facilities and Deferred Maintenance Modifications**
  - In progress and recommendations have been completed by the department during the Central Budget Development Meetings.
  - Recommendation: No change in investment, other than to absorb increased staffing and operational costs. The District does not have the ability to make adjustments

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2023-24 First Interim Multi-Year Projection

2023-24 First Interim MYP Fund Balance Summary - Unrestricted

	2023-24 Unrestricted	2024-25 Unrestricted	2025-26 Unrestricted
A. Revenues			
5) Total Revenues	$ 507,096,534	$ 495,388,436	$ 502,940,335
B. Expenditures			
9) Total Expenditures	$ 416,491,538	$ 404,376,296	$ 409,634,879
C. Excess (Deficiency) of Revenues Over Expenditures	$ 90,604,996	$ 91,012,140	$ 93,305,456
D. Other Financing Sources/Uses			
4) Total, Other Financing Sources/Uses	$ (112,115,085)	$ (114,699,290)	$ (119,051,059)
E. Net Increase (Decrease) in Fund Balance (C +D4)	$ (21,510,089)	$ (23,687,150)	$ (25,745,603)
F. Fund Balance, Reserves			
1) Beginning Fund Balance			
a) Adjusted Beginning Balance (F1c + F1d)	$ 118,353,704	$ 96,843,616	$ 73,156,465
2) Ending Balance, June 30 (E + F1e)	**$ 96,843,616**	**$ 73,156,465**	**$ 47,410,862**
Restricted Reserve	$ 150,000	$ 150,000	$ 150,000
Other Assignments	$ 10,673,452	$ 10,673,452	$ 10,673,452
Reserve for Economic Uncertainty	$ 27,641,007	$ 24,914,748	$ 25,212,438
Unassigned Unappropriated	**$ 58,379,156**	**$ 37,418,265**	**$ 11,374,972**

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NEW: Student Voice From All City Council Budget Study Session on January 17, 2024

Note: District Leadership also met with All City Council Governing Board Leadership on November 29, 2023

NEW: Student Voice From All City Council Budget Study Session on January 17, 2024

Question #1: What did you see in the presentation?

- "I saw how we don't have a lot of unrestricted money."
- "I saw the basic statistics of where OUSD funding is going, and how it will continue in the next years."
- "I got to see the budget and how the amount changes based off where the money is coming from."
- "I seen that the budget is split in different type of funding and there are specific funds."

Note: District Leadership also met with All City Council Governing Board Leadership on November 29, 2023

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NEW: Student Voice From All City Council Budget Study Session on January 17, 2024

Question #2: What do you think about that?

- "It's strange because we as a district might need more of what's in the non restricted than some of the restricted content."
- "I thought it was very concerning because although we receive a lot of funding because of Covid, are will still going to be a stable district after the funding is gone."
- "I think that when the specific terms are introduced it allows for the budget to be easier to understand."

Note: District Leadership also met with All City Council Governing Board Leadership on November 29, 2023

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NEW: Student Voice From All City Council Budget Study Session on January 17, 2024

Question #3: What does it make you wonder?

- "It makes me wonder how we can use the limited funds we have so we aren't negatively impacted later on."
- "Wonder how wisely our district is spending money."
- "I wonder how their board is going to work the budget out?"
- "How can the district be strategic with their money so there isn't many budget cuts."

Note: District Leadership also met with All City Council Governing Board Leadership on November 29, 2023

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NEW: Student Voice From All City Council Budget Study Session on January 17, 2024

Question #4: What programs or projects do you feel have had the most positive impact on your OUSD experience?

- "ACC" (x2)
- "Paid after school programs"
- "Prescott circus theatre (clowns)"
- "Special Education program"
- "I feel African American Excellence program (female and male), the Youth together organization, High school to college transition programs, and a lot more."

Note: District Leadership also met with All City Council Governing Board Leadership on November 29, 2023

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Round Three: Board Discussion

<u>Round One (3 minutes/Director)</u>

What clarifying questions, if any, do you have?

<u>Round Two (3 minutes/Director)</u>

What guidance are you providing around prioritization?

Next Steps in Journey Towards Decision-Making

June 23rd Board Retreat (Identification of Board Priorities)

August 3rd Board Retreat (Identification of Board Priorities & Work Plan)

October 2nd Study Session (LCAP Priority Investment Areas)

November 14th Study Session (cancelled)

January 8th Study Session

January 31st Study Session (Attachment B Adjustments)

February 14th Board Meeting (First Read)

February 28th Board Meeting (Board Action)



Community Schools, Thriving Students

OAKLAND UNIFIED SCHOOL DISTRICT

Community Schools, Thriving Students

www.ousd.org @OUSDnews

1011 Union Street, Oakland, CA 94607

Appendix A

6- COMMONALITIES/THEMES OF REPORT

Theme #1: CSI Restructuring.

There exists a strong need for restructuring CSI to be more efficient and effective.

There are **over 25 positions that our team recommend realigning within CSI to be more productive, 29 positions to be eliminated, and 6 positions created**

Theme #2: Strong need to consolidate small schools to improve CSI services.

The current CSI team could deliver improved services if there were fewer schools to serve.

The OUSD Board of Education must act to consolidate schools for the 2024-25 school year. Under AB 1840, OUSD is required to take “affirmative board action to continue planning for, and timely implementation of, a school and facility closure and consolidation plan that supports the sale or lease of surplus property.” The Fiscal Crisis and Management Assistance Team (FCMAT) has recommended school closures in Oakland for several years.

6- COMMONALITIES/THEMES OF REPORT

Theme #3: Lack of Accountability.

Many CSI departments do not use key performance indicators (KPIs) to measure and understand the performance and health of their units and to make data-driven decisions in order to achieve strategic goals.

Formal and informal evaluations are not consistently occurring to assist central office staff in self-improvement and professional development.

Theme # 4: There is a lack of collaboration among CSI departments and with Network Superintendents

Interviews with OUSD staff, in addition to overwhelming responses in the survey show several attempts of collaboration by CSI; however, overall there is a lack of coordination and alignment of CSI services.



6- COMMONALITIES/THEMES OF REPORT

Theme # 5: Lack of Clear Communication.

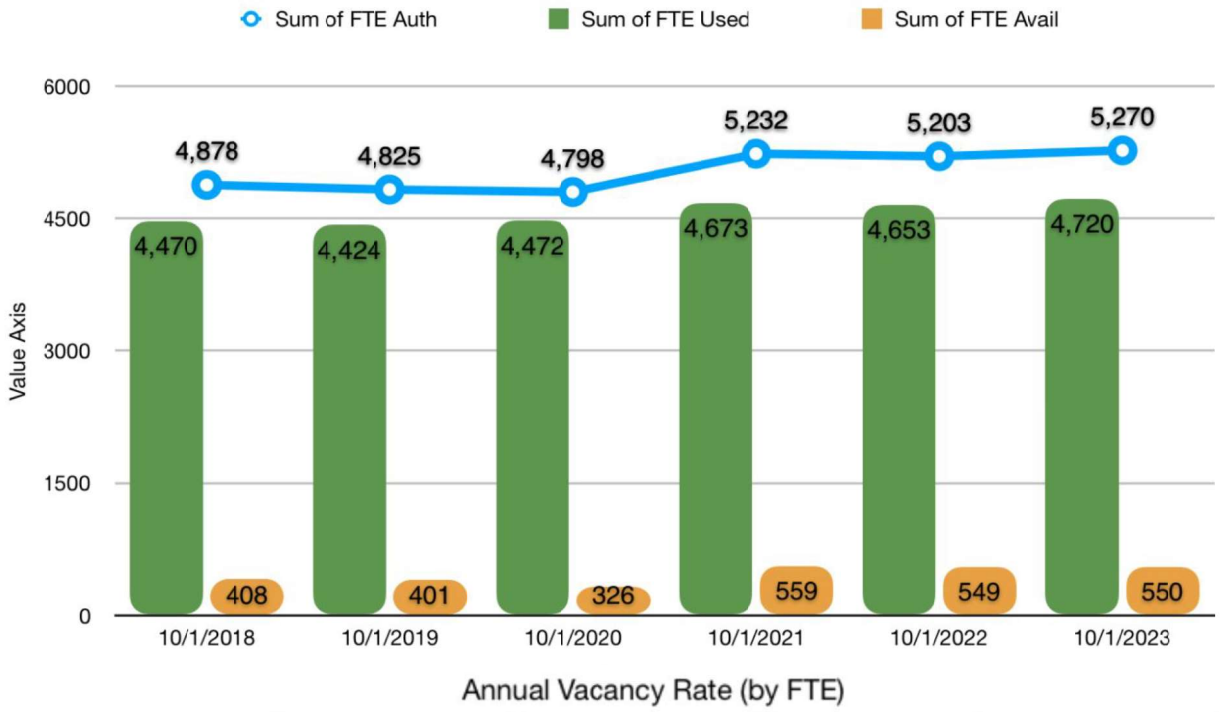
There is a pervasive theme throughout the schools that clear and timely communication is lacking in not just CSI, but Central Office in general.

Theme #6: Better balance is needed between site-based management/autonomy and Central Office non-negotiables that impact all schools.



Item 14

Positions Overtime 2018-2024 (as of October 1st)



Annual Vacancy Rate (by FTE)

	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
October	8%	8%	7%	11%	11%	10%

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Item 14
Frequent vacant positions by classification

	This data reflects total FTE each year. The green color reflects an increase from the previous year and the red indicates decreased FTE from the previous year.						This data reflects the total FTE, Vacant FTE and Vacancy rate on January 9, 2024			This data reflects the vacancy rate year over year from 2018 through 2022				
Position Title	**2018**	**2019**	**2020**	**2021**	**2022**	**2023**	**Filled FTE**	**Vacant FTE**	**1/9/24**	**2018**	**2019**	**2020**	**2021**	**2022**
Para Educator	258	289	305	314	318	331	275.40	55.00	17%	10%	10%	11%	11%	15%
Teacher	1607	1592	1611	1683	1627	1604	1553.20	50.40	3%	4%	4%	1%	3%	4%
Teacher SPED	350	363	373	387	383	384	354.40	29.20	8%	7%	7%	3%	4%	8%
Tutor	23	29	59	105	131	161	131.64	29.16	18%	18%	21%	34%	34%	27%
Instructional Support Specialist	116	130	132	145	135	110	88.00	22.40	20%	9%	10%	8%	17%	24%
STIP Substitute	100	100	82	121	128	149	127.10	21.45	14%	17%	14%	15%	20%	20%
Custodian (inc. CDC, Head, Lead)	222	223	219	239	218	232	214.00	18.00	8%	4%	6%	5%	13%	7%
TSA, Classroom	206	193	147	186	177	190	173.60	16.50	9%	8%	6%	11%	10%	10%
Culture Keeper				13	13	66	51.00	15.00	23%				32%	7%
Food Service Assistant (I & III)	144	128	126	117	103	110	97.06	12.94	12%	16%	11%	14%	15%	11%
Social Worker	27	23	32	41	38	46	36.75	9.30	20%	7%	4%	7%	12%	14%
Psychologist	45	43	51	52	51	52	44.05	8.40	16%	4%	13%	15%	2%	13%
Speech Therapist	48	47	53	52	52	59	50.60	8.40	14%	6%	6%	13%	15%	9%
TSA	27	35	29	38	44	50	42.80	7.00	14%	13%	19%	1%	13%	11%
Noon Supervisor	56	53	40	49	50	40	33.84	6.37	16%	21%	18%	9%	19%	16%
Nurse	41	34	31	35	35	32	26.8	5	16%	25%	12%	3%	14%	14%

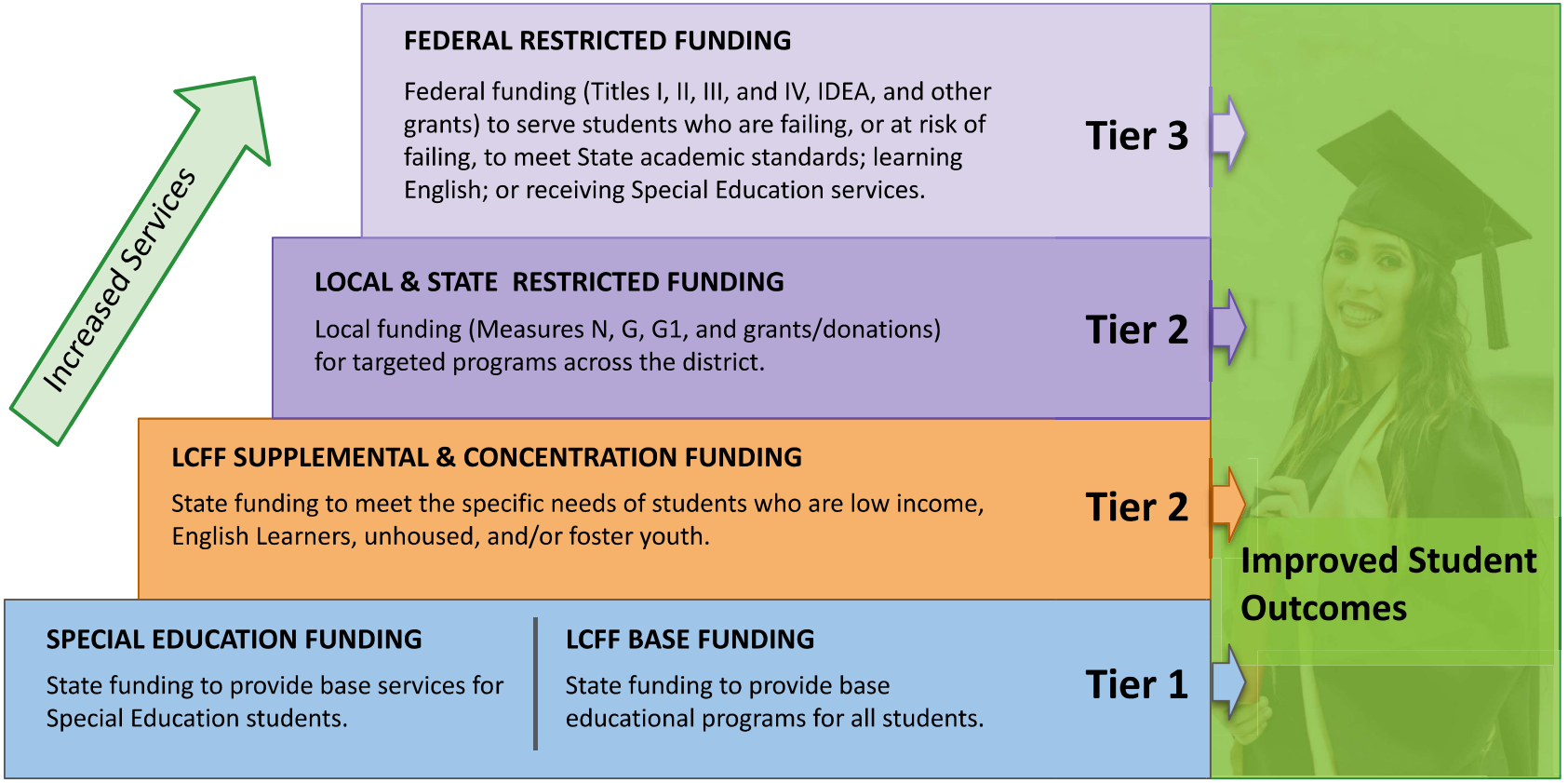
Appendix B:

Requirement of ACOE

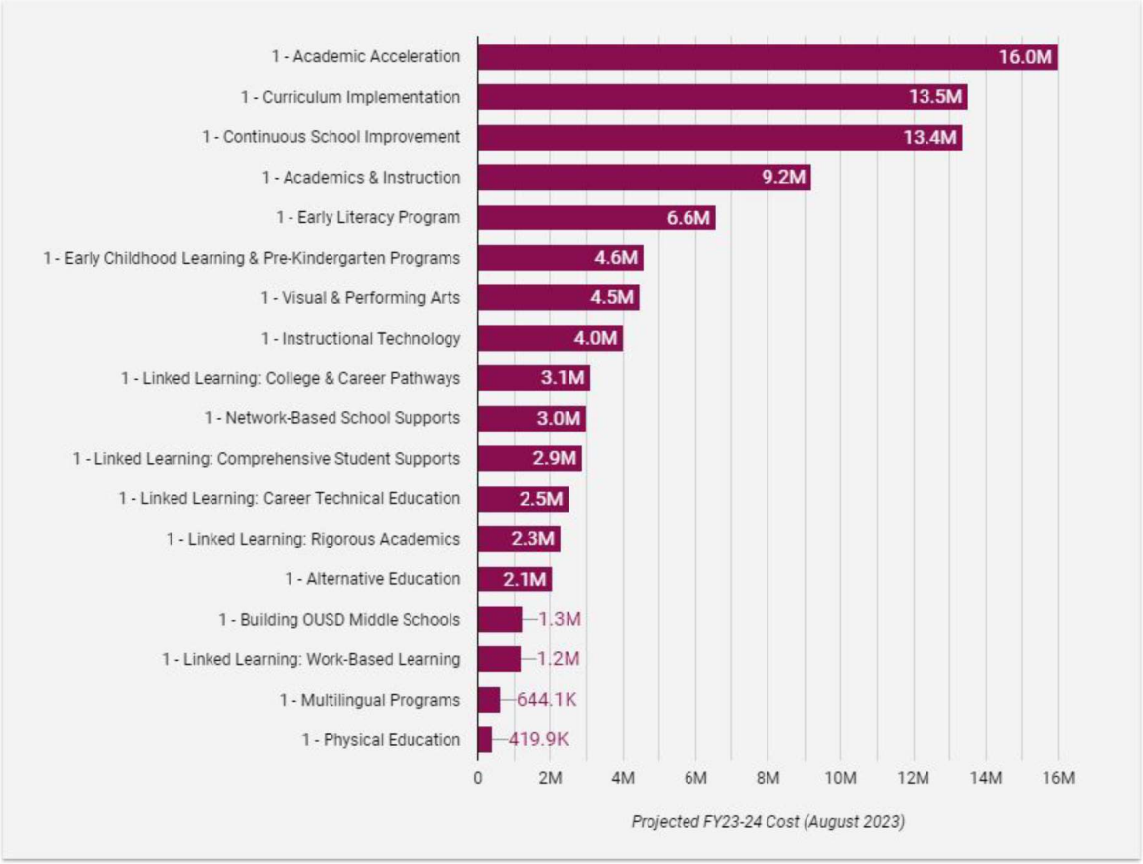
Excerpt from Alameda County Office of Education's (ACOE) Response to the District's AB1200 filing regarding the ability to afford the Tentative Agreement with the Oakland Education Association.

> "In order for ACOE to verify that Board and District staff are implementing the budget adjustments the Board approved within the Public Disclosure documents, OUSD will:
>
> - Provide ACOE with a Board-approved detailed update on its list of Budget Adjustments by October 31, 2023;
> - Share additional updates in ACOE's bi-weekly call to monitor the staff and Board's progress with strategic planning;
> - Present a public update to be provided by First Interim, **with further public disclosure and formal Board Action required no later than February 2024, to ensure the District meets its obligations in the subsequent fiscal year.**"

It's useful to think of OUSD's funding in Tiers of support



LCAP Goal 1 Summary - 2023-24 Projected Costs



Projected FY2023-24 Cost
91.1M

Duration

Ongoing
45.0M

One-time
46.2M

Type

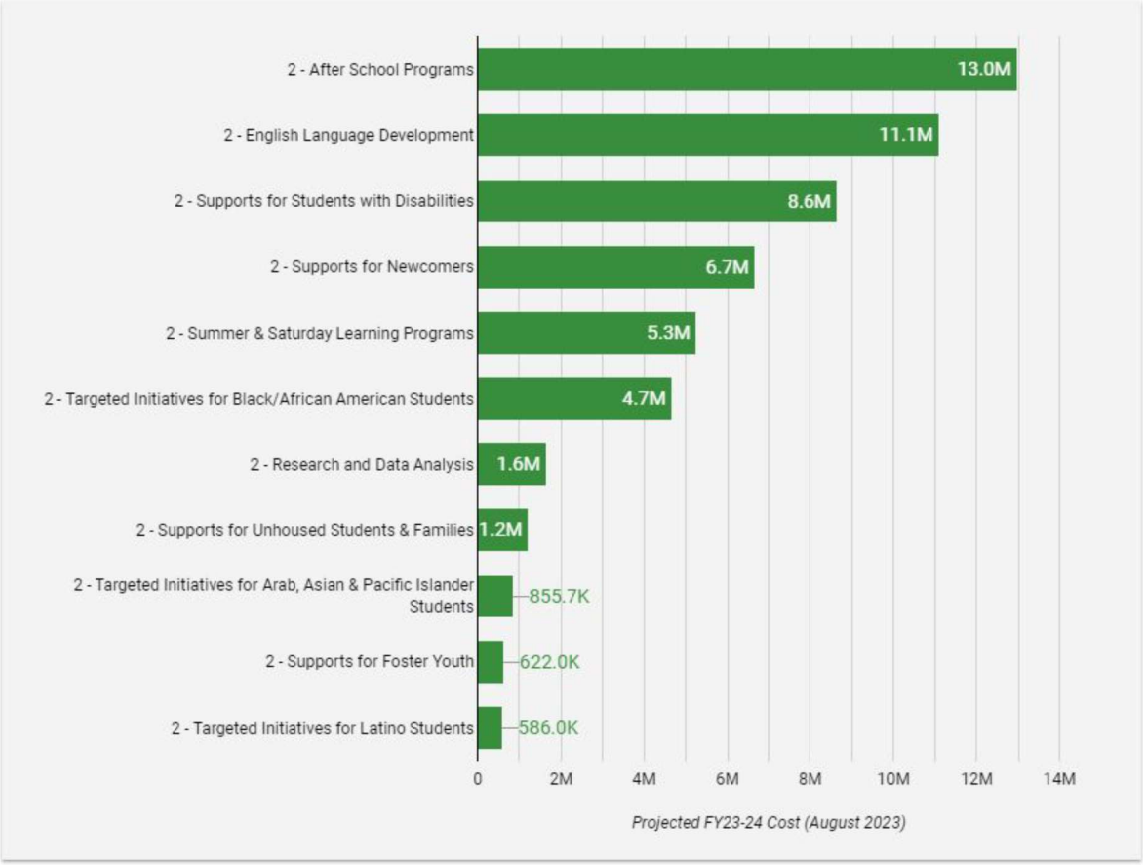
S&C
45.9M

Other Unrestricted
444.0K

COVID Relief
10.2M

Other Restricted
34.6M

LCAP Goal 2 Summary - 2023-24 Projected Costs



Projected FY2023-24 Cost
54.2M

Duration

Ongoing
30.9M

One-time
23.3M

Type

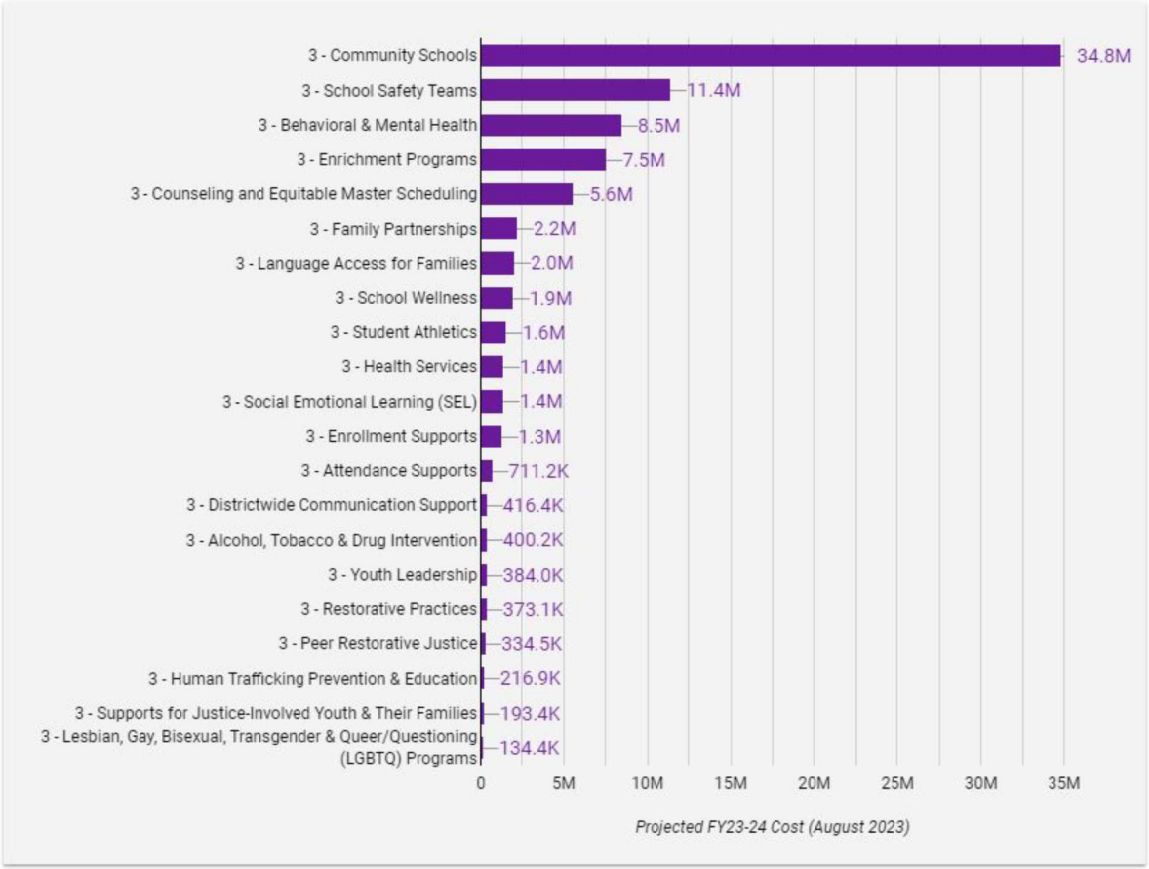
S&C
26.8M

Other Unrestricted
775.9K

COVID Relief
5.7M

Other Restricted
20.9M

LCAP Goal 3 Summary - 2023-24 Projected Costs



Projected FY2023-24 Cost
82.8M

Duration

Ongoing
50.1M

One-time
32.7M

Type

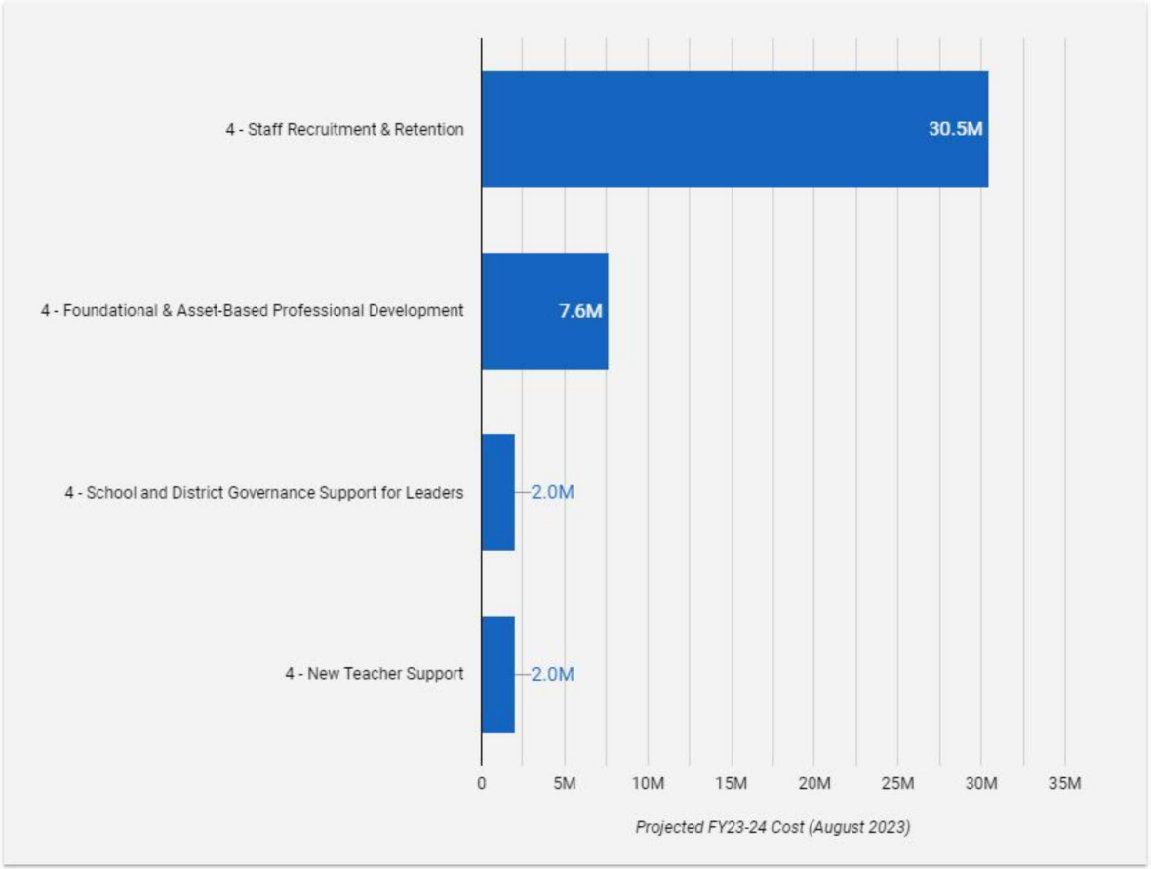
S&C
48.4M

Other Unrestricted
693.9K

COVID Relief
6.6M

Other Restricted
27.1M

LCAP Goal 4 Summary - 2023-24 Projected Costs



Projected FY2023-24 Cost
42.2M

Duration

Ongoing
27.5M

One-time
14.7M

Type

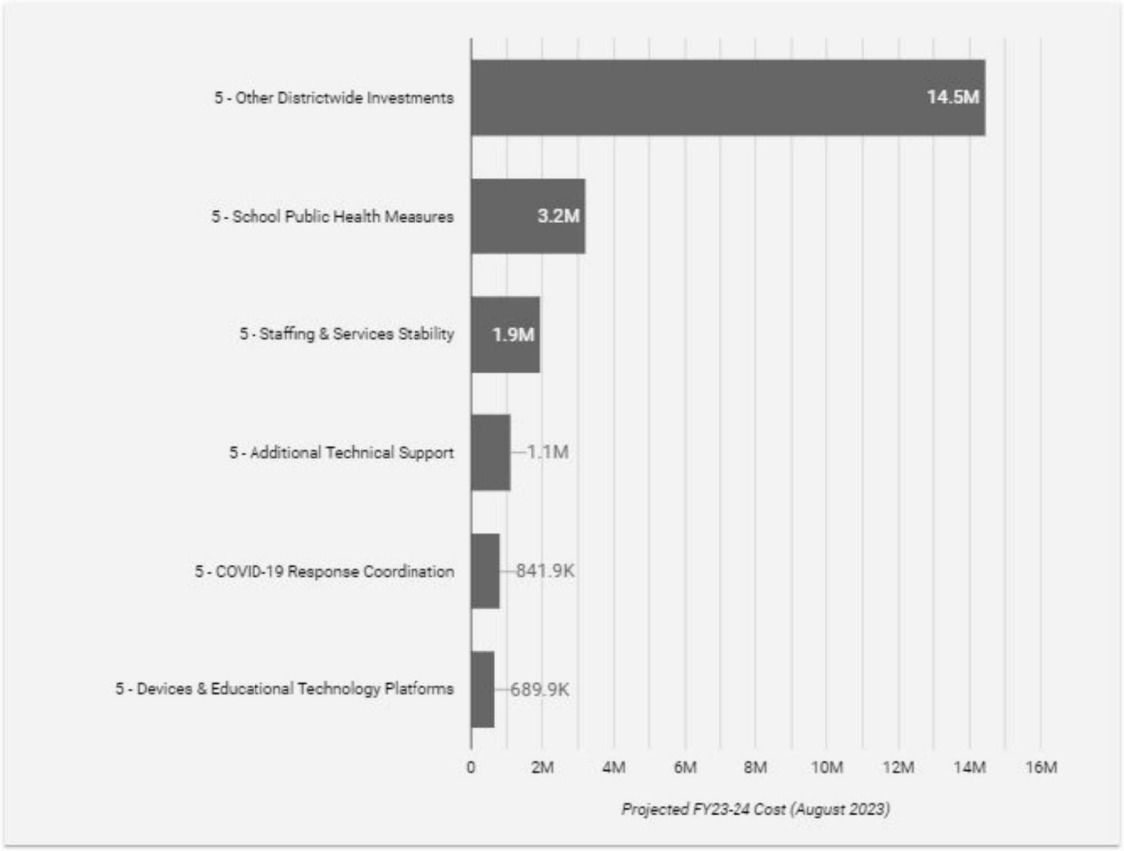
S&C
27.7M

Other Unrestricted
No data

COVID Relief
8.9M

Other Restricted
5.5M

LCAP Goal 5 Summary - 2023-24 Projected Costs



Projected FY2023-24 Cost

$22.3M

Duration

Ongoing
No data

One-time
$22.3M

Type

S&C
No data

Other Unrestricted
No data

COVID Relief
$22.3M

Other Restricted
No data

Positions

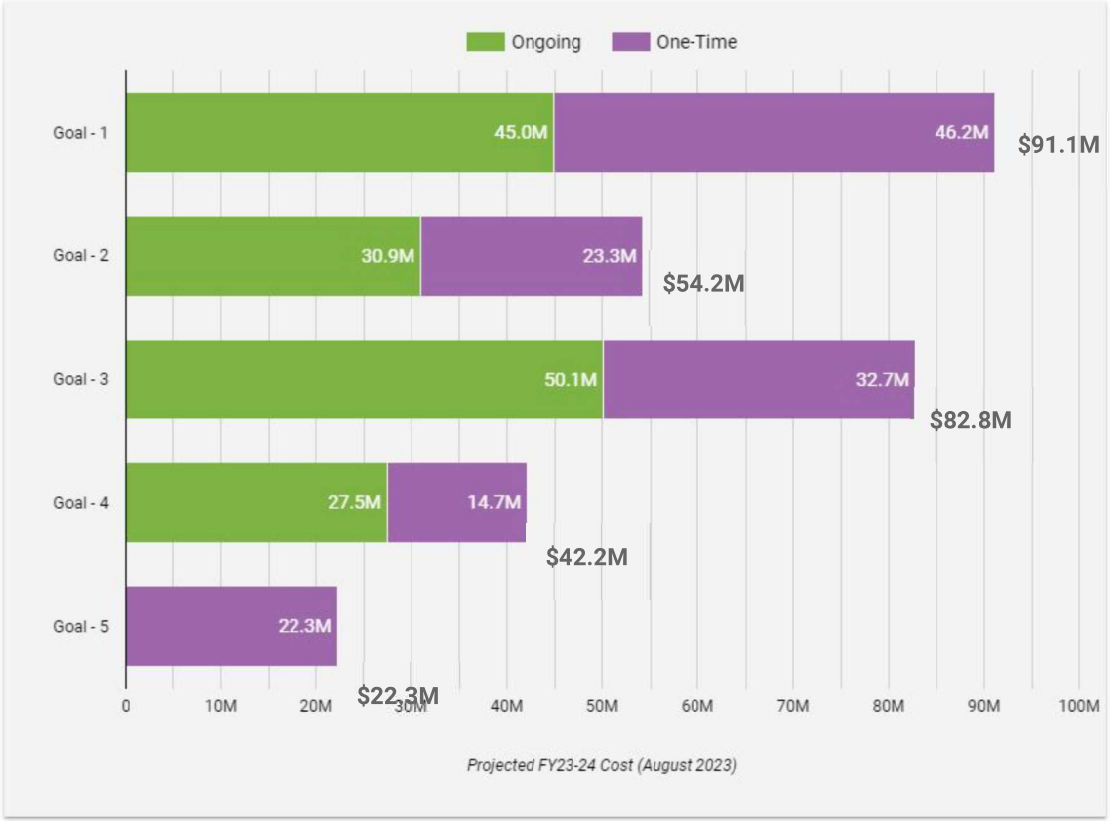
FTE
21.0

Additional Resources Available Since Nov/Dec

- ✓ Interactive Dashboard - LCAP investments shared with PSAC in November. Filter LCAP Investments by:
  - Resource type
  - Resource duration
  - Expenditure type
  - LCAP Goal/Action Area
- ✓ Presentation shared with PSAC on LCAP Investments in November
- ✓ Positions Funded by One-time Funds shared with PSAC in December



LCAP Financial Summary - 2023-24 Projected Costs



Projected FY2023-24 Cost

292.6M

Duration

Ongoing
153.5M

One-time
139.2M

Type

S&C
148.8M

Other Unrestricted
1.9M

COVID Relief
53.8M

Other Restricted
88.1M

The following slides were intended to be presented and discussed during the November 14th Board Study Session.

School Site Positions Funded with S&C

Key Questions Asked During Budget Development

- Are these investments being used as intended?
- Are these investments effective at achieving their goals?
- Are these our highest priority investments?
- Which schools or students should be prioritized for these investments if they cannot be sustained at all schools?

School Site Student Support Allocations by UPP Level*

Level 1 - Community School Manager or Similar	Level 2 - Case Manager, Restorative Justice Facilitator, or Similar	Level 3 - Other Student Support
• 25.0 FTE Community School Managers (35 schools) • 0.9 FTE Teachers on Special Assignment (2 schools) *Remaining FTE swapped for:* • 0.4 FTE Case Manager (1 school) • 1.1 FTE Prep Teachers (2 schools)	• 7.1 FTE Case Managers (8 schools) • 3.0 FTE Restorative Justice Facilitators (4 schools) • 1.0 FTE Bilingual Community Relations Assistant (1 school) • 1.0 FTE Outreach Consultant (1 school) • 0.4 FTE Counselor (1 school) • 0.4 FTE Social Worker (1 school) *Remaining FTE swapped for:* • 4.25 FTE Community School Managers (10 schools) • 1.5 FTE Teachers on Special Assignment (2 schools)	• 1.5 FTE Attendance Specialists (3 schools) • 0.5 FTE STIP Teacher (1 school) *Remaining FTE swapped for:* • 1.0 FTE Restorative Justice Facilitator (1 school) • 1.4 FTE Community School Managers (3 schools) • 0.3 FTE Teacher on Special Assignment (1 school)

* Unduplicated Pupil Percentage is the percentage of students designated as low income, Foster Youth or English Learners

School Site Student Support Allocations

Key Learnings & Takeaways

- Schools overwhelmingly want CSMs (48 schools), followed by Case Managers (9 schools)
- A smaller number of schools use this allocation towards TSAs and RJ Facilitators (5 schools each)
- All of the schools using this allocation towards attendance specialists were large, low UPP elementary schools that only receive 0.5 FTE of attendance staffing by formula

School Site Student Support Allocations

Next Steps

- What is the desired staffing for student support with no constraints?
- Which schools should be prioritized for these supports in a scarce resource environment?

Highest S&C Central Investment Areas

Investment Area	Cost	Description
Curriculum adoption and implementation	$10.2M*	Purchase of curricula, curriculum pilots, Academics & Instruction staff to manage implementation
Behavioral and mental health supports	$7.4M*	Behavioral health/MTSS staff, contracts for screeners or to provide services, training
Supports for students with disabilities	$7.4M*	SpEd Central staff, implementation of Disability Access Resolution
Professional development (PD)	$5.3M*	Extended time for staff, PD providers, Talent staff to support staff development
Instructional technology	$3.7M*	Student chromebooks, IT staff to support school technology
Academics and instruction	$3.2M	Directors and coordinators of instruction for elementary and secondary core content areas
School safety and violence prevention	$2.8M	Staff to manage culture keeper program, contracts for violence prevention and interruption

** currently funded in whole or in part in LCFF S&C Carryover; must return to LCFF S&C budget once carryover is exhausted*

Highest S&C Central Investment Areas (cont.)

Investment Area	Cost	Description
Network-based school supports	$2.5M	Network superintendents and partners, principal PD
Family engagement	$2.1M	Office of Equity family engagement staff and interpreters, contracts for additional translation services
Supports for English Learners	$1.7M	ELLMA staff, curriculum materials and professional development for ELL teachers
Health services	$1.4M	Nurses and other health services staff
Continuous school improvement	$1.4M	Staff, extended time, and contracts to support school redesign process
Research and data analysis	$1.3M	RAD staff, data licenses
Linked Learning	$1.1M	Linked Learning staff and materials
Enrollment	$1.0M	Student Assignment Counselors and Student Welcome Center staff
Talent recruitment and retention	$1.0M	Talent staff to support recruitment and retention

Additional Slides

Not part of presentation

For additional information and/or in response to Board member questions

Friday's With SLT
Understanding Board Policy 3150, Its Challenges, and the Testimony of Witnesses

Lisa Grant-Dawson, Chief Business Officer
April 15, 2023

OAKLAND UNIFIED SCHOOL DISTRICT

Community Schools, Thriving Students

Our Vision

All OUSD students will find joy in their academic experience while graduating with the skills to ensure they are caring, competent, fully-informed, critical thinkers who are prepared for college, career, and community success.

Our Mission

Oakland Unified School District (OUSD) will build a Full Service Community District focused on high academic achievement while serving the whole child, eliminating inequity, and providing each child with excellent teachers, every day.



Ask of the SLT

- Actively listen and participate while acknowledging that many of us are multi-tasking (I don't mind)
- Learn why we are seeking to modify this policy
- Ask questions and provide insight on what you heard, thought, or additional challenges and triumphs that will be helpful to the Board and constituents
- Be empathetic to the basis of this policy was to develop a strategy to fund a Community School model without an aligned understanding of how school finance and District operations work.

Outline

- What is BP 3150?
- Part I - The Introduction & Purpose
  - The Featured Board Policies on the Project
- Part II - The Guiding Principles
- Part III - The Intent/Wonderings
- Part IV - In the News - The B Side Article
- Part V - Deep and Brief Reflections & Questions
- Close Out

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What is Board Policy 3150?

Board Policy 3150

- Falls under the "3" Range category for Policies which is designated for all school districts for Business and Non Instructional Operations
  - Adopted in January 2014
  - Labeled as **Results Based Budgeting (RBB)**
    - A budget methodology designed to allocate resources to achieve objectives based on a set of goals and coinciding planned/expected results
    - Also called **Performance Based Budgeting (PBB)**
      - Assumes pairing performance goals aligned to budgets will improve budget strategy, decisions through measurable results to planned outcomes

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Part I - Introduction & Purpose

BP 3150 - The Introduction & Purpose

The Policy Intro: The Board Policy on Results-Based Budgeting provides policy direction to the Superintendent regarding the Oakland Unified School District's continuous budget development process. The Board Policy on Results-Based Budgeting is directly aligned to and builds upon Board of Education policies on School Governance and Quality School Development.

- BP 3625 - School Governance
  - AR 3625 - School Governance & SSC Procedures Guide
- BP 6005 - Quality School Improvement
- BP 6006 - Quality School Development: Community of Schools

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The Coinciding Featured Board Policies to 3150

- BP 3625 - School Governance

The Policy Intro: The Board of Education is responsible for fostering conditions that enable every school in the Oakland Unified School District to create learning environments that make more effective teaching and learning possible.

The Board of Education believes that those closest to students at a school - employees, parents, students, community partners - are generally in the best position to know the specific academic, social, and emotional needs of their students, and how best to address those needs.

The Board of Education, within the context of established OUSD strategic priorities, performance accountability standards, and collective bargaining agreements, **believes that empowering school governance teams to align and manage resources to effectively address the specific needs of their students is a necessary and fundamental condition to enable every school to make more effective teaching and learning possible.**

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- BP 6005 - Quality School Improvement

The Policy Intro: **The Board of Education is responsible for ensuring** that the Oakland Unified School District (OUSD) is a **high-quality full-service community school district that serves the whole child, eliminates inequity, and provides each child with excellent teachers every day.**

The Board of Education is committed to providing all students a continuum of high-quality schools, including schools that are directly operated by the OUSD; public charter schools authorized by the Oakland Unified School District; and schools funded by, but are not exclusively operated by the Oakland Unified School District.

Toward realizing this promise, the Board of Education shall:

1. **Establish performance quality standards and student outcome goals, toward which all schools are expected to make steady progress.**

2. **Establish a school quality review process in which all schools, through their school governance team and in collaboration with District leaders**, are accountable for:

   a. Assessing the state of their school in relation to established performance quality standards and student outcome goals.

   b. Identifying key priorities for school improvement.

   c. Establishing a school improvement plan.

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- BP 6006 - Quality School Development: Community of Schools

The Policy Intro: The Board of Education (Board) is deeply committed to the vision of Oakland being home to high quality public education options for all students and families, no matter their race, ethnicity, zip code or income. **To realize this vision, the Board directs the Superintendent to develop a citywide plan that promotes the long-term sustainability of publicly-funded schools across Oakland that represent quality and equitable educational options.**

The Board recognizes that it has oversight over all Oakland public schools, both those run by the Oakland Unified School District (OUSD) and those run by various charter school operators and also acknowledges that it has a fiduciary responsibility to maintain the fiscal health and well-being of OUSD and its schools in order to provide a high-quality education to its students. **The Board also recognizes that this is a competitive landscape with limited resources,** and the OUSD Board and each charter school board is working to ensure that each student has what they need to succeed. **Still, it is the Board's categorical expectation that all education providers operating or desiring to operate school programs in Oakland - district or charter** – *as well as families, staff, community members and labor unions*, **will accept shared responsibility for the sustainability of our school system** and embrace the idea that we: (i) do not operate in silos, (ii) are interdependent in our efforts to serve all students and families; and (iii) need to act with consideration of the larger community of schools. We also recognize the challenging work ahead of building and rebuilding trust among the diverse members of our community in realizing this vision.

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Part II - The Guiding Principles

BP 3150 - Part II - The Guiding Principles

The Board of Education hereby establishes the following principles to guide the Oakland Unified School District's annual budgeting process:

1. The allocation and expenditure of OUSD financial resources **shall be aligned to the achievement of continuous improvement in school quality and student outcomes**.
2. The *allocation of OUSD financial resources to schools shall be maximized*.
3. The distribution of OUSD financial resources to schools shall account for varying student needs and neighborhood conditions.
4. *School governance teams shall be empowered to budget and expend OUSD financial resources*.
5. The general public shall have timely access to accurate, comprehensive, and easily comprehensible OUSD financial management information at the school, department, and district-wide levels.

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Wonderings About - The Guiding Principles

1. Do we have a universally understood document or set of metrics that if we have adopted RBB, is consistently used to assess alignment of achievement and continuous improvement in school quality and outcomes?
2. What does “maximizing” allocation of financial resources to schools mean?
    a. See Item 4

4. What is the responsibility of school governance teams to budget, expend, and reporting of the RBB outcomes per BP 6005?

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Part III - The Intent

BP 3150 - Part III - The Intent

Within the context of established OUSD strategic priorities, state and federal regulations, and collective bargaining agreements, the Board of Education hereby establishes its intent to:

1. Adopt three-year district-wide School Quality Improvement goals, benchmarks, and priorities (i.e. Balanced Scorecard, Local Control Accountability Plan) toward which every school and every central administration department is responsible for achieving steady measurable progress.

2. Hold every school responsible and accountable, through the OUSD Community School Strategic Site Plan process, for budgeting and expanding its financial resources in a manner that enables each school to realize steady measurable progress toward achieving Board-adopted School Quality Improvement goals and growth targets.

3. Hold every central administration department responsible and accountable, through the OUSD Community School Strategic Site Plan process, for budgeting and expanding its financial resources in a manner that demonstrates how each department is achieving steady measurable progress toward providing the supports each school needs to achieve their School Quality Improvement goals and growth targets.

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Wonderings About - The Intent

1. What parts of the *three-year District wide School quality Improvement goals* have been established and how are *every school and every central administration department* measuring and reporting steady progress?
2. What is the OUSD Community School Strategic Site Plan Process?
    a. If this is in layman's terms the “Budget Development” process, what needs to be accomplished to couple this effort with Board-adopted School Quality Improvement goals and growth targets for schools and central departments?
    b. When and how are those targets established annually to coincide with the Budget Development process?

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BP 3150 - Part III - The Intent cont;

4. Maximize the allocation of all Unrestricted General Fund revenue (i.e. Local Control Funding Formula – Base, Supplemental, Concentration, and local tax revenue) to schools by:

   a. First, paying all legally required district-wide obligations (e.g. State Emergency Loan, charter school pass-through payments, audit findings).

   b. Second, allocating up to 12% of all Unrestricted General Fund revenue to support district-wide central administrative services (e.g. finance, human resources, performance management, instructional services, legal services, district leadership).

   c. Third, paying the following services to schools:

      1. Special Education
      2. Custodial and Buildings & Grounds
      3. School Police & School Security Officers
      4. School Nurses
      5. School Counselors
      6. Specified Enrichment Resources (i.e. summer school, music, art)

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Wonderings About - The Intent

4. This allocation methodology reads as if we pay specific costs first, then allocate to schools and other areas.

- Our methodology has been that we allocate to schools first and then we see how much is left to allocate elsewhere.
- The language also defines Unrestricted General Fund revenue as: (i.e. Local Control Funding Formula – **Base, Supplemental, Concentration, and local tax revenue**)
  - It also seeks to cap the allocation at up to for specific departments/leaderships at 12% for all LCFF revenue.
    - Our methodology of allocation has not aligned to this intent, nor does it make operational and mathematical sense as aligned to the asks, but we'll get tackle that later.
- The intent also states "paying" the following services to schools, which could be interpreted as allocating, staffing, or providing, but is unclear in intent in the use of the verb "paying."

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BP 3150 - Part III - The Intent cont;

5. Allocate to schools all remaining Unrestricted General Fund revenue based on the projected student enrollment of each school, including allocating a differential amount of revenue to schools based on the number of students enrolled at each school who:

   a. Are in elementary schools, middle schools, and high schools
   b. Qualify for the Federal Free & Reduced Price Meals Program
   c. Are English Learners
   d. Are in Foster Care
   e. Reside in high-stress neighborhoods

6. The Superintendent shall provide the first draft of the District's annual budget and the Local Control Accountability Plan to the Board and community of Oakland each year at a Board meeting no later than the second regular Board meeting in May.

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Wonderings About - The Intent

5. Though the order of operations states the intent is to allocate to the schools funding based on enrollment and supplemental resources, did we really intend to allocate "all" remaining Unrestricted Revenue?

- What about other District expenses not cited above OR in years where our first obligation to pay required expenses, does that mean that "all" remaining Unrestricted revenue would shift annually and therefore adjust allocations?

6. This request is not by standard reasonable; however, we have provided the drafts of the Budget and LCAP. The basis was the District's history of not providing a budget draft before seeking adoption. (Amended Dec 2019 - J. Harris)

- A preferred language change would be allowing the draft by no later than the first board meeting in June, which recently we have requested drafts/public hearings at a board meeting on the First Wednesday of the month. Additionally, we have added Budget Development engagement options to ensure the Board/constituents are closer to the process. We have also provided the LCAP to the Board along with PSAC late May.

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Part III - The B Side Article

TRENDING NEWS

THE OAKLAND B-SIDE

Vol 04-15 @TheRealBudgetBuilders

BOARD POLICY 3150 IS NOT GUIDING RESULTS BASED BUDGETING!

Sources say that BP 3150, though well intended, is unable to be operationalized in the manner in which it is written. There are several areas that require clarification and establishing agreed metrics and goals to guide a true RBB process.

The Policy has been successful at measurable results such as optimizing the intent of maximizing allocations to school sites in staffing and funding. Experts state that though notable, the policy on its face is not sustainable, is not being executed based on more appropriate budget practices and prioritization of resources.

The District continues to be at risk of not only violating the Board's policy, but being unable to level set due to the manner in which budget prioritization and decision are made, which are not aligned to RBB and quality school metrics as intended.

District staff plan to work with the Budget and Finance Committee to develop a recommendation of how to proceed with revising the policy and will continue improving its Budget Development and engagement practices.

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Part V - Your Turn: Audience Participation

Deep and Brief Whip
Thoughts and Questions?

Thank you for your time. Stay tuned or updates and invitations to partner in the forthcoming policy recommendations!

Attachment B - 2024-25 Budget Development List of Budget Adjustments V4

Budget Deficit Action Steps: The AB1200 approval letter included several provisions to provide assurance to the County and support for the District to meet its committments with this salary agreement, by addressing the proposed deficits as it develops its 2024-25 and out year Budgets. The County Stated in its letter to the District:

(1) In order for ACOE to verify that Board and District staff are implementing the budget adjustments the Board approved within the Public Disclosure documents, OUSD will: Provide ACOE with a Board-approved detailed update on its list of Budget Adjustments by October 31, 2023. *This is the one of four conditions to update the County of the District's progress cited in this section and as a CONDITION for the County's approval of the OEA AB1200. The next two update on progress conditions are:* ***(2) Share additional updates in ACOE's bi-weekly call to monitor the staff and Board's progress with strategic planning; (3) Present a public update to be provided by First Interim, (4) with further public disclosure and formal Board Action required no later than February 2024, to ensure the District meets its obligations in the subsequent fiscal year.***

The District is building its list of responsive budget adjustments starting with the list used for the 2023-24 Adopted Budget, "Attachment A" and will continue the list to address the projected deficits that have been updated in the 45+ Day Revise and out year budgets. At the October 11th and 25th Governing Board meeting, the District will share this list and seek the Board's feedback on each item on the list. It is important that the District staff know where the Board is in approving the items presented in concept and hear additional options to address the projected gaps in the budget.

Number	Division/Department	Action and Impact	General Purpose Funds (Ongoing)		Central Concentration (Ongoing)		Central Supplemental Funds (Ongoing)		Special Education Funds with contribution from Resource 0000 (Ongoing)		Unrestricted Supplemental Funds (Ongoing)		Other One Time - AB1840/Restricted	
			FTE Change	Savings			FTE Change	Savings	FTE Change	Savings	FTE Change	Savings	FTE Change	Contribution
1	**Adjustment to School Site Allocations- Discretionary (Unrestricted)** Schools receive discretionary funding based on projected student enrollment at each grade level, rather than by a school's grade span. Discretionary funds are intended to cover the cost of a site's basic operational and program needs, including copier agreements, supplies, books, contracted services, and equipment to support the school site educational environment. Graduation costs, WASC dues, and other mandated non-salary costs must also be paid with Discretionary funds. Discretionary funds are currently allocated to school sites using the following grade span formula Grades TK–5: $60.00 per student Grades 6–8: $75.00 per student Grades 9–12: $100.00 per student	Proposed Reduction to School Site Funding Allocation Effective FY 23-24 for 2024-25 SITE ALLOCATION (ONE PAGERS) Grades TK–5: $50.00 per student Grades 6–8: $65.00 per student Grades 9–12: $80.00 per student Impact: No impact to school allocations in FY 23-24. Starting in FY 24-25, schools will able to afford less supplies, operational maintenance (i.e. copier upkeep) and/or staff etc. than prior years. Mitigation FY 23-24: Status-quo for 1 year as one-time funds (i.e. ESSER III) will be used to offset the reduction. Mitigation FY 24-25: Schools may purchase supplies centrally, allowing for reduction in costs and use other restricted resources to fund priorities.		$ (457,578)										
2	**Adjustment to School Site Allocations- LCFF** Schools recieve a per pupil allocation of LCFF (Supplemental) funding. The current funding formula is $785 per eligible student. The count of eligible students is determined by multiplying the projected total enrollment, including SDC students and Late-Arriving Newcomers, but the three-year average of the school's Unduplicated Pupil Percentage (UPP). Unduplicated students are defined by the State as low-income students, English learners, and foster youth. For 2022-23, approximately $21 million in LCFF Supplemental funds are allocated to schools.	**Proposed Reduction to School Site Funding Allocation Adjustment Effective FY 23-24 for 2024-25 SITE ALLOCATION (ONE PAGERS)** Reduce the per pupil LCFF allocation (Supplemental) from $785 per student to $675 per student. **Impact:** No impact to school allocations in FY 23-24. Starting in FY 24-25, schools will able to afford less supplies, operational maintenance, and/or staff etc. than prior years. **Mitigation FY 23-24:** Status-quo for 1 year as one-time funds (i.e. ESSER III) will be used to offset the reduction. **Mitigation FY 23-24:** Schools may adjust services or rely on other restricted funds to ensure a continuity of services and programs.	-	-			-	-	-	-		$ (2,583,685)		
3	AMENDMENT **Potential Merger of District Schools - FOLLOW**	**Background** oThe District proposes ~~a~~ to extend the planning year (2023-24) by one year to 2024-25 for the potential merger of at least 10 schools ~~effective~~ with a planned implementation ~~2024-25~~2025-26. Before any closures or consolidations take place, the District will comply with the guidelines set forth in AB 1912 which requires a district, before approving the closure or consolidation of a school, to conduct an equity impact analysis in its consideration of school closures or consolidations.The governing board of the school district would be required to "develop a set of metrics, as specified, for the development of the equity impact analysis, and to make those metrics public at a regularly scheduled meeting of the governing board of the school district so that the public can provide input regarding the metrics being used to conduct the analysis, as provided." ~~The District proposes a shift of the below-listed positions to one-time funds* in anticipation of the possible mergers.~~ ~~Teacher (1.1 FTE)~~ ~~Principals (5.0 FTE)~~ ~~Clerical (5.5 FTE)~~ ~~Attendance (2.5 FTE)~~ ~~Noon Supt. (1.2 FTE)~~ ~~CSM (1.4 FTE)~~ ~~Support Position (1.0 FTE)~~ ~~*In addition to ESSER funds, allowable use of other one-time funding sources will be evaluated for the purpose of this shift.~~		~~$ -~~										~~$ (2,477,792)~~

Attachment B - 2024-25 Budget Development List of Budget Adjustments V4

Budget Deficit Action Steps: The AB1200 approval letter included several provisions to provide assurance to the County and support for the District to meet its committments with this salary agreement, by addressing the proposed deficits as it develops its 2024-25 and out year Budgets. The County Stated in its letter to the District:

(1) In order for ACOE to verify that Board and District staff are implementing the budget adjustments the Board approved within the Public Disclosure documents, OUSD will: Provide ACOE with a Board-approved detailed update on its list of Budget Adjustments by October 31, 2023. *This is the one of four conditions to update the County of the District's progress cited in this section and as a CONDITION for the County's approval of the OEA AB1200. The next two update on progress conditions are:* ***(2) Share additional updates in ACOE's bi-weekly call to monitor the staff and Board's progress with strategic planning; (3) Present a public update to be provided by First Interim, (4) with further public disclosure and formal Board Action required no later than February 2024, to ensure the District meets its obligations in the subsequent fiscal year.***

The District is building its list of responsive budget adjustments starting with the list used for the 2023-24 Adopted Budget, "Attachment A" and will continue the list to address the projected deficits that have been updated in the 45+ Day Revise and out year budgets. At the October 11th and 25th Governing Board meeting, the District will share this list and seek the Board's feedback on each item on the list. It is important that the District staff know where the Board is in approving the items presented in concept and hear additional options to address the projected gaps in the budget.

Number	Division/Department	Action and Impact	General Purpose Funds (Ongoing)		Central Concentration (Ongoing)		Central Supplemental Funds (Ongoing)		Special Education Funds with contribution from Resource 0000 (Ongoing)		Unrestricted Supplemental Funds (Ongoing)		Other One Time - AB1840/Restricted	
			FTE Change	Savings			FTE Change	Savings	FTE Change	Savings	FTE Change	Savings	FTE Change	Contribution
4	**A - To Address the language of the project B. To Address the Financial Committment**	~~Follow BP 3150 and re-establish the definition of the following: The allocation of OUSD financial resources to schools shall be maximized. This means that we have to level set the allocations to fit within our means as BP 3150 also says, Still, it is the Board's categorical expectation that all education providers operating or desiring to operate school programs in Oakland – district or charter – as well as families, staff, community members and labor unions, will accept shared responsibility for the sustainability of our school system and embrace the idea that we: (i) do not operate in silos, (ii) are interdependent in our efforts to serve all students and families; and (iii) need to act with consideration of the larger community of schools. We also recognize the challenging work ahead of building and rebuilding trust among the diverse members of our community in realizing this vision. In additional to the supplemental LCFF allocation noted above, adjust all site allocations within all resources to absorb the projected salary increases for 2024-25 up to the dollar amounts allocated in 2023-24 and provide additional allocations AFTER the District confirms it's ability to make subsequent allocations after the May 2024 Revise. THIS~~											
5*	Central Office - Continuous School Improvement	Assess the Decision of the Implementation Plan and sourcing needs for positions recommended for elimination and addition and the impact to the budget by resource. **Interest in CSI Redesign Implementation: mostly in adjustments to the curriculum dept and the office of equity.**	See CSI 12-1232											
6*	Central Office - Legal	Redesign Work in Progress. **Support for Legal Dept Restructuring: use of paralegals instead of attorneys and reducing consultant contracts.**												
7*	Central Office - Business/Talent/Technology and All OTHER Departments not noted with non-represented staff.	Complete Recommendation from School Services Review. **Interest in Reclassification of non-represented staff positions: we are partially doing this through the restructuring in the Legal Dept and CSI but assessing and evaluating all positions.**	See School Services Review & Responses											
8	Review all Board Resolutions to made decisions about which programs we are maintaining.	Recommendation from President Hutchinson, October 2, 2023 Special Board Meeting	List of Board Recommendations.Investments											
9	Review and analyze Special Education Program cost escalation to support multi-year projections and District impact.	The District has seen growth in the contribution to Special Education of $43M over the past five years. The District needs to review the program to understand and share the impact of the contribution as it has grown to 1/3 of our Base Funding, where 17% of our enrolled students are supported by our Special Education Programs. It is imperative that the District understand that costs, drivers, and are able to predict where it will be as we look forward. The intent of this analysis is to understand the program's cost escalation as it will directly impact our ongoing base flexibility and its required and policy driven responsibilities.												
10	Maintaining Small School Investments	Review and recommend the reduction/elimination of subsidized allocations/staffing to small school sites without direct reduction to site based allocations.												
11	Responses from January 8, 2024 Special Study Se	The Board received a report and responded with their areas of potential reduction in investments. $12M- Supplemental and Concentration, $ 5M COVID Funds, $1.1M Comprehensive Support and Improvement Grant				$ (3,700,000.00		$ (8,000,000.00						$ -
12	Reduction of Consistent Vacant Positions	The District has several vacant positions that it includes in the budget year/year that go unfilled. The District proposes to review all vacancies, but also make a specific effort for historically vacant and hard to fill positions. The District has begun the budget development process in the Fall with central sites and has begun the budget development with school sites, as the department and site recommendations come forth, the District will include the consideration of the positons in its analysis. Total vacancies are $9M Unrestricted and $16M Restricted. Total vacancies RECOMMENDED is $1,853,560, of which $206,067 for Ongoing Major Maintenance will remain in the contribution calculation to this Resource (8150), but not spent on a position. Net Savings impacting resource allocations: $1,647,493.		-$576,510		-$314,460		-$384,390		-$372,144		$0		0
Number	**Budget Additions**													
1*	Ongoing Enrollment Office Investments	,												$500,000
2	A Review on One Time Investments that are returning to the Base and Other Resources	A review of items placed in one time resources that may return/are requested to return to the Base due to funding, like COVID Relief dollars that are sunsetting. Some items were noted Attachment A and are projected to return to the General Fund as noted by the Trustee and or other analysis. All labor and on labor investments must be reviewed.												

Attachment B - 2024-25 Budget Development List of Budget Adjustments V4

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The District is building its list of responsive budget adjustments starting with the list used for the 2023-24 Adopted Budget, "Attachment A" and will continue the list to address the projected deficits that have been updated in the 45+ Day Revise and out year budgets. At the October 11th and 25th Governing Board meeting, the District will share this list and seek the Board's feedback on each item on the list. It is important that the District staff know where the Board is in approving the items presented in concept and hear additional options to address the projected gaps in the budget.

Number	Division/Department	Action and Impact	General Purpose Funds (Ongoing)		Central Concentration (Ongoing)		Central Supplemental Funds (Ongoing)		Special Education Funds with contribution from Resource 0000 (Ongoing)		Unrestricted Supplemental Funds (Ongoing)		Other One Time - AB1840/Restricted	
			FTE Change	Savings			FTE Change	Savings	FTE Change	Savings	FTE Change	Savings	FTE Change	Contribution
3*	Review Facilities and Deferred Maintenance Modifications	The District needs to return to the Board to review the underfunded Deferred Maintenance Plan and develop of method to fund programs that are funded after emergencies, but lack proper staffing and preparation for future challenges with our facilities. **Interest in Priorities for Safety: Facilities needs and the recruitment, retention and training of staff.**												
		Total		**$ (1,034,088.20**		**$ (4,014,460.00**		**$ (8,384,389.80**		**$ (372,144.00)**		**$ (2,583,685.00**		**$ (2,477,792.00**

Summary of 2024-25 Budget Adjustments and Impact

Projected Deficit (2024-25 as of 1st Interim)	$ 23,687,150
Net Adjustments since projection	$ 27,000,000
Adjusted Deficit Projection (Target)	**$ 50,687,150**
Savings / Cost Avoidance	$ (16,388,767)
Projected Additional Costs	$ 500,000
Adjusted Projected Surplus or Deficit	**$ 34,798,383**

Adjustments (savings, cost avoidance, revenue shifts)	Item Number	Included	Type	General Purpose	Central Supplemental	Central Concentration	Special Education Contribution	Other Supplemental	One-time Funds Support	Net Change'
Adjust School Site Allocations (Unrestricted)	1	☑	Savings	$ (457,578)						$ (457,578)
Adjust School Site Allocations (Supplemental)	2	☑		-	-		-	$ (2,583,685)		$ (2,583,685)
Merger of District Schools	3	☑								$ -
BP 3150 Adjustment	4	☑								$ -
Central - Continuous School Improvement Redesign	5	☑								$ -
Central - Legal Department Restructuring	6	☑								$ -
Central - Business, Talent, Technology, Other Redesign	7	☑								$ -
Adjusted Support toward previous Board Resolutions	8	☑								$ -
Special Ed Programs	9	☑								$ -
Maintaining Small School Investments	10	☑								$ -
Responses to January 8, 2024 Study Session	11	☑			$ (8,000,000)	$ (3,700,000)			$ -	$ (11,700,000)
Reduction of consistently vacant positions	12	☑		$ (576,510)	$ (384,390)	$ (314,460)	$ (372,144)	$ -	$ -	$ (1,647,504)
Total										$ (16,388,767)

Projected Additional Costs	Item Number	Included	Type	General Purpose	Central Supplemental	Central Concentration	Special Education Contribution Funds	Other Supplemental	One-time Funds Support	Net Change'
Ongoing Enrollment Office Investments	1	☑							$ 500,000	$ 500,000
Return of Investments currently funded with one-time funds	2	☑								$ -
Review Facilities and Deferred Maintenance Modifications	3	☑								$ -
Total									$ 500,000	$ 500,000

Board Office Use: **Legislative File Info.**	
File ID Number	**23-2308**
Introduction Date	**10/11/23**
Enactment Number	
Enactment Date	

OAKLAND UNIFIED SCHOOL DISTRICT

Community Schools, Thriving Students

Board Cover Memorandum

To Board of Education

From Kyla Johnson-Trammell, Superintendent
Lisa Grant-Dawson, Chief Business Officer

Meeting Date October 11, 2023

Subject 2024-25 Budget Balancing Options, Increases, and Reductions – First Read

Ask of the Board It is recommended that the Governing Board receive for First Read and discuss the list of developing Budget Development Options, Increases, and Reduction for the 2024-25 Budget Development process.

Background On June 28, 2023, the same night the 2023-24 Budget was approved, staff recommended the approval of Board Agenda Item 23-1682 Tentative Agreement between the Oakland Education Association and the Oakland Unified School District for Successor Collective Bargaining Agreement effective November 1, 2022 through June 30, 2025. The adoption of this agreement is the primary driver to the 45+Day Revise, which was approved by the Board On September 28, 2023 and included the implementation of the OEA agreement and associated expense budget and projected spending adjustments.

The District's AB1200 document that was submitted to the Alameda County Office of Education indicated that the District would need to make necessary reductions to continue to afford the agreement. It was also understood that the District intended to improve compensation for all of its labor groups; thus, further exacerbating the need to developing a sustainable budget that supported the salaries, benefits, and Health and Welfare increase of 25% for Kaiser in 2024-25 (which is applied to all Health plans) for projection purposes.

As a condition of the approval of the AB1200 and in light of appropriate financial management as the District continues to gain local control, the District staff ensured commitments in the 2024-25 Budget Development process to assure the Alameda County of Office of its commitment to ensure affordability for the OEA

agreement and to establish the expectation for forthcoming Tentative Agreements with other Labor Groups. A summary of the conditions are as follows:

- **Excerpt from OEA AB1200 Approval Letter**
  In order for ACOE to verify that Board and District staff are implementing the budget adjustments the Board approved within the Public Disclosure documents, OUSD will:
  • Provide ACOE with a Board-approved detailed update on its list of Budget Adjustments ***by October 31, 2023;***
  • Share additional updates in ACOE's bi-weekly call to monitor the staff and Board's progress with strategic planning;
  • Present a public update to be provided by First Interim, with further public disclosure and ***formal Board Action required no later than February 2024****, to ensure the District meets its obligations in the subsequent fiscal year.*

The District is providing its preliminary list of budget balancing options, strategies, and areas of focus as it seeks to build a long term sustainable budget honoring its new and existing commitments. This list is provided as a first read and allows time for the Board, Staff, and community to embark on a journey of right sizing and analyzing our numerous investments, the impact, and developing recommendations for how to balance the District's financial commitments.

The District also hosted a Special Board Meeting on October 2, 2023, where the first of four Budget Workshop style sessions is intended to create a space for reimagining the District's operations within the funding perimeters we are projecting for not only 2024-25, but in a multi-year format for ongoing sustainability. The District plans to return for the second read on October 25, 2023 and provide a draft document for the Board to review in preparation for submission to the Alameda County Office of Education to verify progress and provide an update of our detailed list of Budget Adjustments. The projected estimates of Budget Reductions and investments will be completed as various levels of analysis are completed to provide the best estimate as well as align it to the projected deficits in the next iteration of the Multi-Year Projection included with or prior to First Interim (December 2023).

The work of the Budget Adjustments and list of areas to analyze and interrogate will be managed in conjunction with the District's update to its Fiscal Sustainability Plan.

Recommendation

It is recommended that the Governing Board receive for First Read and discuss the list of developing Budget Development Options, Increases, and Reduction for the 2024-25 Budget Development process.

Attachments

- 23-2285 – October 2, 2023 Board Study Session Agenda
- 23-2285 Presentation
- 2023-24 Board Work Plan
- 2024-25 Budget Development List of Budget Adjustments

Board Office Use: **Legislative File Info.**	
File ID Number	23-2285
Introduction Date	10-2-2023
Enactment Number	
Enactment Date	

OAKLAND UNIFIED SCHOOL DISTRICT
Community Schools, Thriving Students

Board Cover Memorandum

To Board of Education

From Kyla Johnson-Trammell, Superintendent
Dexter Moore, Jr., Chief of Staff
Lisa Grant-Dawson, Chief Business Officer
Jenine Lindsey, Interim General Counsel

Meeting Date October 2, 2023

Subject Board Study Session

Ask of the Board Receive and discuss the information presented

Background The purpose of the Board Study Session is to proactively come together as a community to prepare for the 2024-25 budget development process, and to support the Board's review and communication regarding the budget development options that are coming in October. The meeting will include a presentation and an opportunity for participants to actively share their feedback. This will be the first of a series of Board Study Sessions throughout the year, with the outcomes for this session focused on:

- Provide a summary of the investments that the Board proposes to establish quality community schools
- Discuss the financial implications of increasing investments in school safety measures
- Revisit the cost of previous financial commitments to staff retention
- Describe the underlying factors that have led to the current financial strain in the District
- Discuss recommended budget adjustments to ensure fiscal solvency

Attachment(s)

- Presentation
- 2023-2024 Board Work Plan

OAKLAND UNIFIED SCHOOL DISTRICT

Board Study Session

Budget Development Update:
Financial Outlook and Continued Realignment
Preparing for the List of Budget Options

October 2, 2023

OAKLAND UNIFIED SCHOOL DISTRICT
Community Schools, Thriving Students

Our Vision

All OUSD students will find joy in their academic experience while graduating with the skills to ensure they are caring, competent, fully-informed, critical thinkers who are prepared for college, career, and community success.

Our Mission

Oakland Unified School District (OUSD) will build a Full Service Community District focused on high academic achievement while serving the whole child, eliminating inequity, and providing each child with excellent teachers, every day.



Vision for Continuous School Improvement

Mission & Vision	Quality Program Implementation	Collective Leadership & Professional Learning
• Compelling and inspirational school vision and mission • Strategically organize resources and team structures toward vision • Implement policies, structures and practices	• Rigorous, standards-based instruction • College, career and community ready • Joyful, asset-based & anti-racist mindset • Culture of inclusive learning • *Safe School Environments* • *Quality Facilities and Joyful Learning Environments*	• Culture of shared responsibility • Shared decision-making • Meaningful partnerships with students and families

Four Pillars of OUSD Safety

Facilities

- Front door buzzer entry system
- Perimeter safety fencing and gates
- Visitor Management System
- Exterior Safety Signage
- Cameras Systems
- Cybersafety

Prevention

- Universal (Tier 1) Culture Practices
- Positive student-adult relationships
- Clear & Proactive Communication
- Student Voice & Agency
- Intentional MTSS
- Social Emotional Learning
- Restorative Justice
- Safety Tip lines
- CBO Partnerships
- Trainings
- Cyberbullying

Incident Response

- OUSD Intake Line
- Central Culture & Climate Ambassadors
- Mental health crisis support
- Trainings
- GFR Village Response Plans Support
- City & Community Partners
- Violence Prevention Education
- Health & Safety Protocols

Emergency Preparedness

- Comprehensive safety plan
- Lockdown/Secure School protocols
- Emergency radios
- First aid kits
- Trainings
- Crisis alert systems
- Family communication
- Reunification & Rally Points
- Standard operating procedures



Let's prepare for the journey.

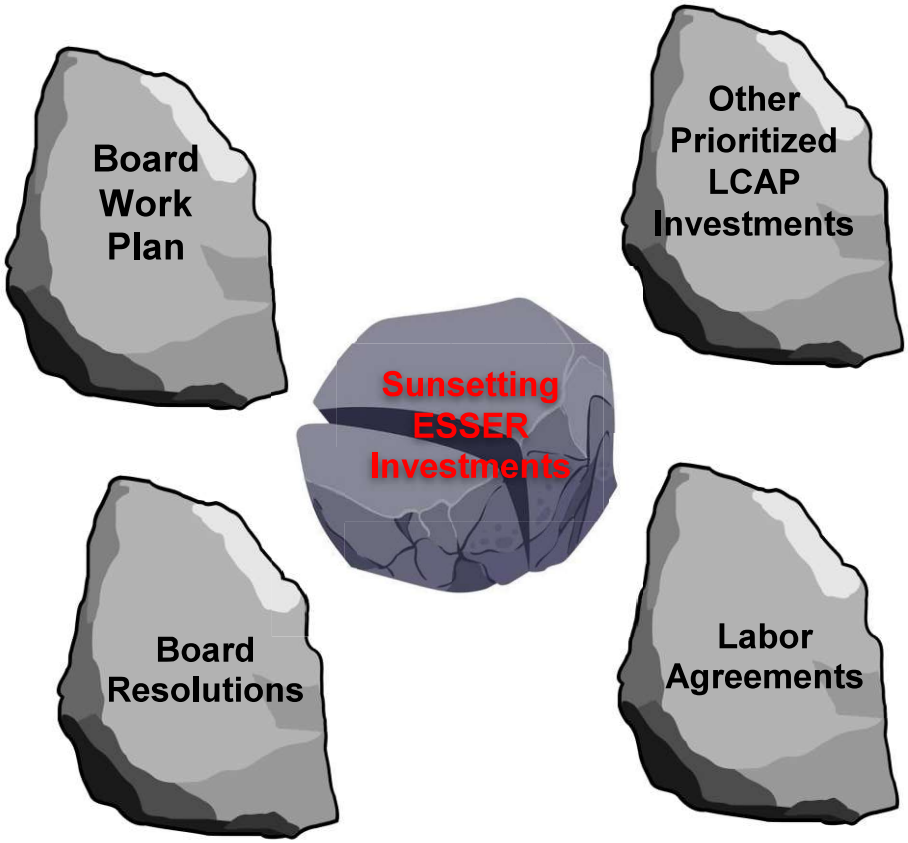
What shall we pack and unpack?

Base and LCAP Investments

Organizational Requirements	District Prioritized Commitments	Sunsetting Priorities Investments
Required by Law Required by Board Resolution Required by Labor Contracts	Strategic Plan Initiatives Board Priorities Board Policies Board Resolutions	These investments and areas of focus cannot continue due to lack of prioritization, effectiveness, and/or funding has expired and is therefore not sustainable.

First, we pack and unpack the Big Rocks!





The weight is heavy, so get ready! Let's carry it together.



2023-24 Board Priorities

2023-24 Board Work Plan

- Improved Academic Outcomes
- Continuous District & School Improvement
- Attendance & Enrollment
- Comprehensive Safety Plan

- Improved Board Governance
- Shared Governance
- LCAP Adoption & Strategic Plan Extension
- Fiscal Solvency

Investments Identified in the LCAP

Summary Data and additional considerations to Help Guide our Next Session Together

Existing LCAP Investments: Goal 1

Investment	23-24 Centrally-Directed S&C Cost	23-24 Total Cost Above Base
Academic Acceleration	$9.1M	$16.0M
Academics & Instruction	$4.1M	$9.2M
Physical Education	$0.2M	$0.4M
Visual & Performing Arts	$0.2M	$4.5M
Early Childhood Learning & Pre-Kindergarten Programs	$0.1M	$4.6M
Early Literacy Program	$0.4M	$6.6M
*Curriculum Implementation	$10.2M	$13.5M
Instructional Technology	$3.7M	$4.0M

**Includes some "must-do" items (e.g., contractual obligations, other binding or mandatory commitments)*

Orange = Already identified as a Board Priority

Existing LCAP Investments: Goal 1 (continued)

Investment	23-24 LCFF Cost	23-24 Total Cost
Alternative Education	$1.8M	$2.1M
Building OUSD Middle Schools	$0.2M	$1.3M
Continuous School Improvement	$9.9M	$13.4M
Linked Learning	$3.2M	$12.0M
Multilingual Programs	$0.1M	$0.6M
Network-Based School Supports	$2.5M	$3.0M

**Includes some "must-do" items (e.g., contractual obligations, other binding or mandatory commitments)*
Orange = Already identified as a Board Priority

Existing LCAP Investments: Goal 2

Investment	23-24 LCFF Cost	23-24 Total Cost
*Targeted Initiatives for Black/African American Students	$2.1M	$4.6M
Targeted Initiatives for Latino Students	$0.1M	$0.6M
Targeted Initiatives for Arab, Asian & Pacific Islander Students	$0.2M	$0.9M
Supports for Students with Disabilities	$7.4M	$8.6M
Supports for Unhoused Students & Families	$0.3M	$1.2M
Supports for Foster Youth	$0.1M	$0.6M
*English Language Development	$10.5M	$11.0M
*Supports for Newcomers	$4.5M	$6.7M

**Includes some "must-do" items (e.g., contractual obligations, other binding or mandatory commitments)*

Orange = Already identified as a Board Priority

Existing LCAP Investments: Goal 2 (continued)

Investment	23-24 LCFF Cost	23-24 Total Cost
After School Programs	$0	$13.0M
*Summer & Saturday Learning Programs	$0.3M	$5.3M
*Research and Data Analysis	$1.5M	$1.6M

**Includes some "must-do" items (e.g., contractual obligations, other binding or mandatory commitments)*
Orange = Already identified as a Board Priority

Existing LCAP Investments: Goal 3

Investment	23-24 LCFF Cost	23-24 Total Cost
Behavioral & Mental Health	$8.4M	$8.5M
Community Schools	$13.8M	$34.8M
Restorative Practices/Peer Restorative Justice	$0.4M	$0.4M
Human Trafficking Prevention	$0	$0.2M
School Safety Teams	$9.7M	$11.4M
Supports for Justice-Involved Youth & Their Families	$0.1M	$0.2M
Attendance Supports	$0.6M	$0.7M
*Counseling and Equitable Master Scheduling	$5.3M	$5.6M

**Includes some "must-do" items (e.g., contractual obligations, other binding or mandatory commitments)*

Orange = Already identified as a Board Priority

Existing LCAP Investments: Goal 3 (continued)

Investment	23-24 LCFF Cost	23-24 Total Cost
Social Emotional Learning (SEL)	$1.2M	$1.4M
Alcohol, Tobacco & Drug Intervention	$0.1M	$0.4M
*Health Services	$1.4M	$1.4M
Lesbian, Gay, Bisexual, Transgender & Queer/Questioning (LGBTQ) Programs	$0	$0.1M
**School Wellness	$0	$1.9M
Enrichment Programs	$2.3M	$7.5M
Student Athletics	$0.8M	$1.6M
Youth Leadership	$0.3M	$0.4M

**Includes some "must-do" items (e.g., contractual obligations, other binding or mandatory commitments)*
Orange = Already identified as a Board Priority

Existing LCAP Investments: Goal 3 (continued)

Investment	23-24 LCFF Cost	23-24 Total Cost
Districtwide Communication Support	$0.4M	$0.4M
Enrollment Supports	$1.0M	$1.3M
Family Partnerships	$1.8M	$2.2M
Language Access for Families	$1.0M	$2.0M

**Includes some "must-do" items (e.g., contractual obligations, other binding or mandatory commitments)*

Orange = Already identified as a Board Priority

Existing LCAP Investments: Goal 4

Investment	23-24 LCFF Cost	23-24 Total Cost
*Staff Recruitment & Retention	$19.6M	$30.5M
*Foundational & Asset-Based Professional Development	$7.0M	$7.6M
New Teacher Support	$0.7M	$2.0M
*School and District Governance Support for Leaders	$0.3M	$2.0M

**Includes some "must-do" items (e.g., contractual obligations, other binding or mandatory commitments)*

Orange = Already identified as a Board Priority

Outcomes

- Update financial outlook and key considerations of budget planning for Fiscal Year 2024-25
- Share realignment options to better match spending to our priorities while maintaining financial health
- Identify next steps in the budget development process

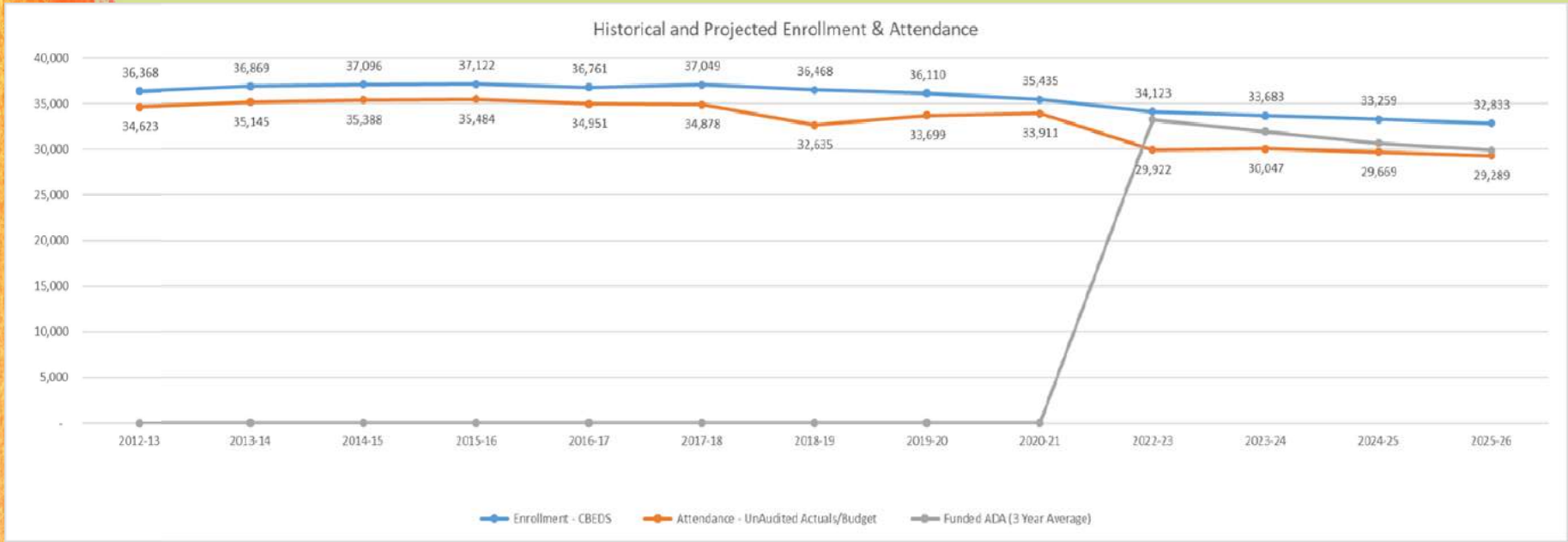
Reflecting on the roadmap and the path before the journey.





Financial Outlook and Key Considerations

The Challenge - LCFF Revenue Threatened



1. Enrollment and attendance are declining.
2. The gap between enrollment and attendance (ADA) is stabilizing at 89% from 94% in 2019-20.
3. The three year average ADA* is supporting higher revenue for 2022-23 forward, but losing steam by 2025-26.

*3 Year Average for ADA Implemented in 2022-23 to support statewide loss of enrollment and attendance.

Changes to the LCFF Calculator
The Impact of ADA reductions

Due to the rapid changes in our ADA and even with the benefit of a 3 Year Average ADA, the Base is not growing.

LCFF Y/Y Summary	Year	Enrollment	Actual/Proj ADA	Enroll:ADA %	Funded ADA	State Funding Allocation Increase	COLA	Total	Net Increase
	2020-21	35,435	26,924	76%	33,977	7,053.00	0.00%	$380,649,634	
	2021-22	34,374	29,452	86%	33,888	4,435.55	5.07%	$410,164,607	$ 29,514,973
	2022-23	34,123	29,922	88%	33,226	3,303.81	13.26%	$459,336,101	$ 49,171,494
	2023-24	33,684	30,047	89%	31,923	1,876.43	8.22%	$481,611,799	$ 22,275,698
	2024-25	33,259	29,689	89%	30,664	975.38	3.94%	$482,940,399	$ 1,328,600
	2025-26	32,833	29,289	89%	29,878	588.66	3.29%	$487,400,049	$ 4,459,650

Changes to the LCFF Calculator
The Impact of ADA reductions

The Base LCFF is not growing due to our decline in ADA and the benefit of a three year average slipping fast.

LCFF Allocation x Y	Year	Base Grant	Grade Span Adjustment	Supplemental Grant	Concentration Grant	Add-ons: Targeted Instructional Improvement Block Grant	Add-ons: Home-to-School Transportation	Add-ons: Home-to-School Transportation	Add-ons: Transitional Kindergarten	Total LCFF
	2020-21	$278,230,067	$12,137,948	$44,089,480	$30,372,495	$10,094,682	$5,724,962			$380,649,634
	2021-22	$292,073,858	$12,749,157	$46,704,983	$42,816,965	$10,094,682	$5,724,962			$410,164,607
	2022-23	$324,488,176	$14,082,917	$52,783,233	$50,506,343	$10,094,682	$5,724,962		$1,655,788	$459,336,101
	2023-24	$337,586,649	$14,579,769	$55,818,378	$55,510,230	$10,094,682	$6,195,554		$1,826,537	$481,611,799
	2024-25	$337,341,039	$14,458,680	$56,112,056	$56,595,780	$10,094,682	$6,439,659		$1,898,503	$482,940,399
	2025-26	$339,676,440	$14,540,582	$56,731,399	$57,744,459	$10,094,682	$6,651,524		$1,960,963	$487,400,049

Net Change Y/Y	Year	Base Grant	Grade Span Adjustment	Supplemental Grant	Concentration Grant	Add-ons: Targeted Instructional Improvement Block Grant	Add-ons: Home-to-School Transportation	Add-ons: Home-to-School Transportation	Add-ons: Transitional Kindergarten
	2020-21	$0	$0	$0	$0	$0	$0		$0
	2021-22	$13,843,791	$611,209	$2,615,503	$12,444,470	$0	$0		$0
	2022-23	$32,414,318	$1,333,760	$6,078,250	$7,689,378	$0	$0		$1,655,788
	2023-24	$13,098,473	$496,852	$3,035,145	$5,003,887	$0	$470,592		$170,749
	2024-25	-$245,610	-$121,089	$293,678	$1,085,550	$0	$244,105		$71,966
	2025-26	$2,335,401	$81,902	$619,343	$1,148,679	$0	$211,865		$62,460

Green arrow and yellow highlight indicate the year of change in reductions in funding that begin in 2024-25 due to the decline in ADA. 2025-26 Projections will be updated at First Interim (Dec 2023).

45+ Day Budget MYP

2023-24 UnAudited Actuals MYP Fund Balance Summary - Unrestricted

	2023-24 Unrestricted	2024-25 Unrestricted	2025-26 Unrestricted
A. Revenues			
5) Total Revenues	$ 496,015,930	$ 497,193,237	$ 501,756,551
B. Expenditures			
9) Total Expenditures	$ 414,774,284	$ 395,698,303	$ 400,569,950
C. Excess (Deficiency) of Revenues Over Expenditures	$ 81,241,646	$ 101,494,935	$ 101,186,601
D. Other Financing Sources/Uses			
4) Total, Other Financing Sources/Uses	$ (105,290,313)	$ (111,843,299)	$ (117,621,489)
E. Net Increase (Decrease) in Fund Balance (C +D4)	$ (24,048,668)	$ (10,348,365)	$ (16,434,888)
F. Fund Balance, Reserves			
1) Beginning Fund Balance			
a) Adjusted Beginning Balance (F1c + F1d)	$ 118,353,704	$ 94,305,037	$ 83,956,672
2) Ending Balance, June 30 (E + F1e)	**$ 94,305,037**	**$ 83,956,672**	**$ 67,521,784**
Restricted Reserve	$ 150,000	$ 150,000	$ 150,000
Other Assignments	$ 11,180,840	$ 10,556,761	**$ 10,556,761**
Reserve for Economic Uncertainty	$ 27,251,099	$ 26,783,505	$ 27,436,380
Unassigned Unappropriated	**$ 55,723,097**	**$ 46,466,405**	**$ 29,378,643**

Base Salary Change Example - 6 Schools

This Chart reflects the net increase in salary *only* from 2023-24 to 2024-25.

Note: Schools selected randomly to illustrate two schools in each grade span.

Resource Type	(Multiple Items)
Resource Code	0000 General Purpose-unrestricted
Classification	(All)

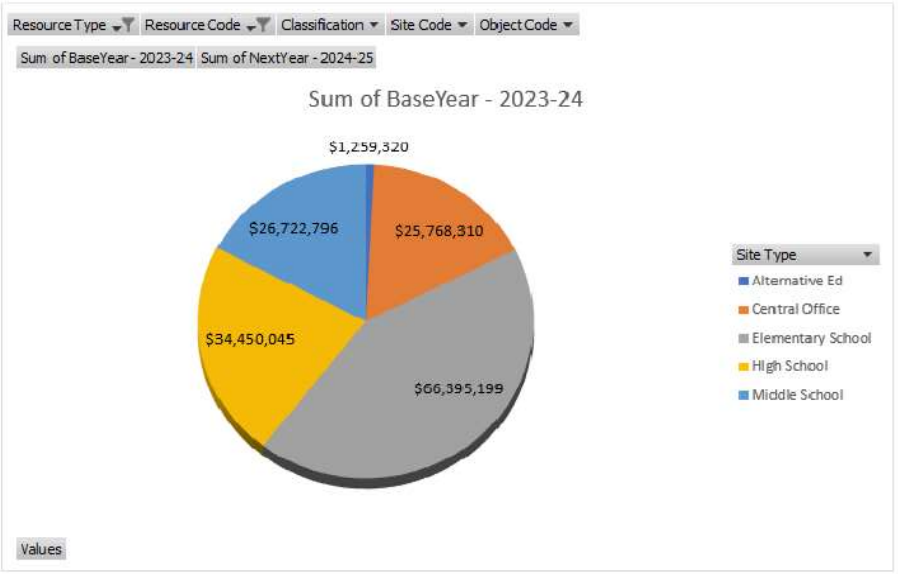
			Data		
Site Type	Site Code	Object Code	Sum of BaseYear - 2023-24	Sum of NextYear - 2024-25	Net Change
Elementary School	108 Cleveland	1105 Teachers Salaries	$1,318,566	$1,334,116	$15,550
		1305 Supv, Admin, Instr Coaches Sal	$126,139	$126,139	$0
		2405 Clerical Salaries	$55,557	$55,302	-$255
		2905 Otherclass Salaries	$5,098	$5,200	$102
	108 Cleveland Total		**$1,505,361**	**$1,520,759**	$15,398
	146 Piedmont Avenue	1105 Teachers Salaries	$1,124,025	$1,141,177	$17,151
		1305 Supv, Admin, Instr Coaches Sal	$126,139	$126,139	$0
		2205 Classsuppt Salaries	$15,107	$15,414	$306
		2405 Clerical Salaries	$36,804	$36,804	$0
	146 Piedmont Avenue Total		**$1,302,076**	**$1,319,534**	$17,458
Elementary School Total			$2,807,437	$2,840,292	$32,855
High School	305 Oakland Tech High School	1105 Teachers Salaries	$5,987,782	$6,072,142	$84,360
		1305 Supv, Admin, Instr Coaches Sal	$606,464	$616,824	$10,360
		2205 Classsuppt Salaries	$88,329	$88,262	-$68
		2405 Clerical Salaries	$110,818	$110,818	$0
	305 Oakland Tech High School Total		**$6,793,393**	**$6,888,045**	$94,652
	306 Skyline High School	1105 Teachers Salaries	$4,889,969	$4,963,939	$73,970
		1119 Teacher On Spec Assin School	$61,983	$63,906	$1,923
		1305 Supv, Admin, Instr Coaches Sal	$505,217	$510,546	$5,329
		2205 Classsuppt Salaries	$73,608	$73,608	$0
		2405 Clerical Salaries	$150,492	$153,993	$3,500
	306 Skyline High School Total		**$5,681,269**	**$5,765,991**	$84,722
High School Total			$12,474,662	$12,654,037	$179,374
Middle School	212 Roosevelt Middle	1105 Teachers Salaries	$1,552,292	$1,585,836	$33,545
		1305 Supv, Admin, Instr Coaches Sal	$239,574	$239,574	$0
		2205 Classsuppt Salaries	$34,260	$36,038	$1,778
		2405 Clerical Salaries	$57,364	$57,364	$0
	212 Roosevelt Middle Total		**$1,883,490**	**$1,918,813**	$35,323
	228 United For Success Academy	1105 Teachers Salaries	$1,082,882	$1,101,140	$18,258
		1305 Supv, Admin, Instr Coaches Sal	$129,266	$129,266	$0
		2205 Classsuppt Salaries	$36,804	$36,635	-$169
		2405 Clerical Salaries	$94,591	$95,994	$1,403
	228 United For Success Academy Total		**$1,343,543**	**$1,363,035**	$19,492
Middle School Total			$3,227,034	$3,281,848	$54,815
Grand Total			**$18,509,133**	**$18,776,177**	**$267,044**

Example: Base Salary Change & Expense Gap

Where do we source $2.1M From Base to Base?

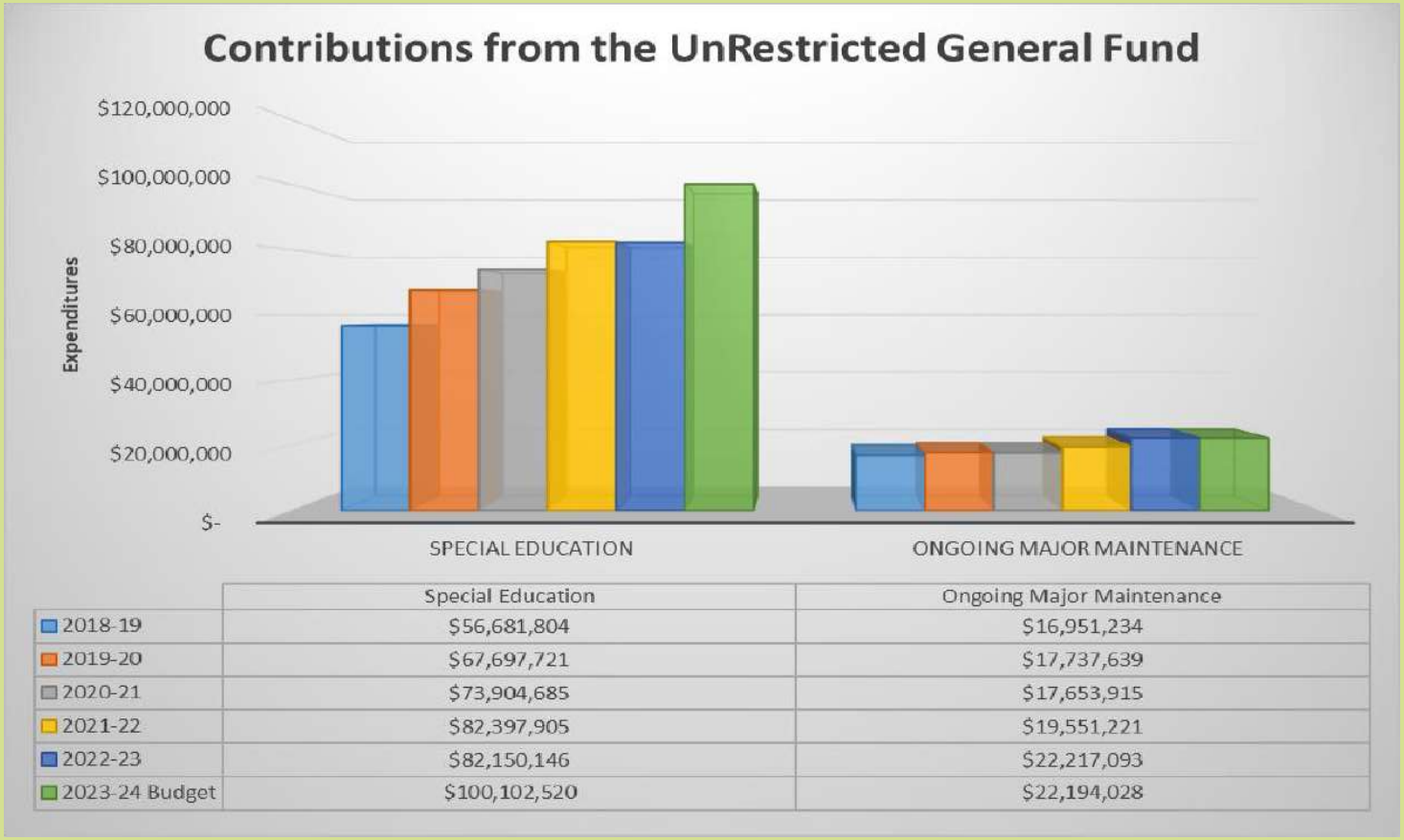
Resource Type	(Multiple Items)
Resource Code	(Multiple Items)
Classification	(All)
Site Code	(All)
Object Code	(All)

Site Type	Data Sum of BaseYear - 2023-24	Sum of NextYear - 2024-25	Net Change
Alternative Ed	$1,259,320	$1,274,220	$14,900
Central Office	$25,768,310	$26,041,421	$273,111
Elementary School	$66,395,199	$67,299,468	$904,269
High School	$34,450,045	$34,946,319	$496,274
Middle School	$26,722,796	$27,174,202	$451,406
Grand Total	**$154,595,670**	**$156,735,630**	**$2,139,960**



These same forces are also impacting all other backpacks: Title 1, Measure H, Measure G, LCFF resources, grants, etc.
Note: This example does not include the costs associated with salaries of the cost of health care which are projected to increase by 25%.

Financial Outlook and Key Considerations



	Special Education	Ongoing Major Maintenance
2018-19	$56,681,804	$16,951,234
2019-20	$67,697,721	$17,737,639
2020-21	$73,904,685	$17,653,915
2021-22	$82,397,905	$19,551,221
2022-23	$82,150,146	$22,217,093
2023-24 Budget	$100,102,520	$22,194,028

Questions to Consider

The data above show that the LCFF Base is decreasing by $245K in 2024-25 and the Base salaries are increasing by $2.1M.

- What happens to the backpack when the base revenue stops growing but costs continue to increase?
- What should happen in OUSD when the base stops growing and costs are increasing in the next year?

Financial Outlook and Key Considerations

Working in Community to Learn Together & Support Decisions with Feedback

Which of these are *Board and/or District priorities*?

Select ALL that apply!





Which of the following are Board/District priorities in the Board work plan, a Board resolution, or a labor agreement?

- [ ] Black Reparations
- [ ] Attendance
- [ ] Staff Pay Increases for Retention
- [ ] Maintaining Special Education program locations
- [ ] Maintaining same number of schools
- [ ] Smaller class sizes than California Education Code requirements
- [ ] Maintaining the number of smaller schools
- [ ] Improved Academic Outcomes

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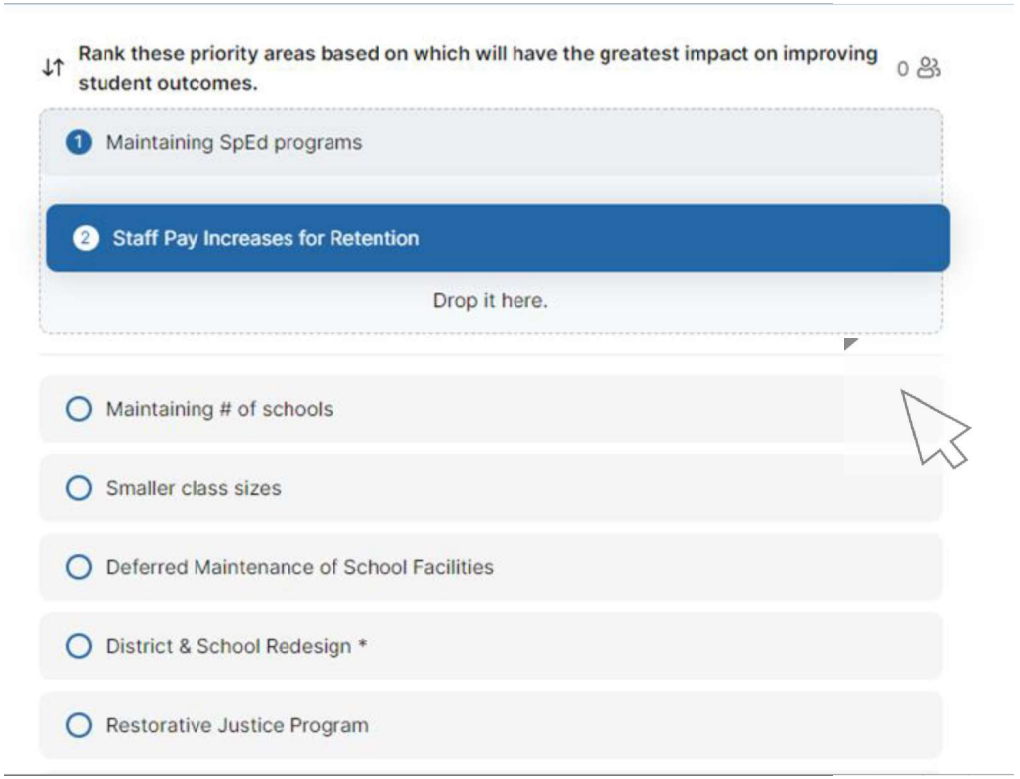
Board Priorities & Investments

2023-24 Board Work Plan	Board Resolutions	Labor Agreements	Other Prioritized LCAP Investments
● Attendance ● Improved Academic Outcomes ● School Continuous Improvement/ Redesign ● District Redesign/ Reorganization ● Comprehensive Safety Investments	● George Floyd Resolution ● Black Reparations ● Maintaining Special Education program locations ● Maintaining same number of schools ● Deferred Maintenance of School Facilities ● Enrollment Stabilization ● Behavioral & Mental Health	● Staff Pay Increases for Retention ● Smaller class sizes (smaller than CA requirements).	● Ensuring every student has an individual laptop for learning (1:1) ● Restorative Justice Program

Rank these areas based on which will *improve* student outcomes.

Click and drag responses into top box.



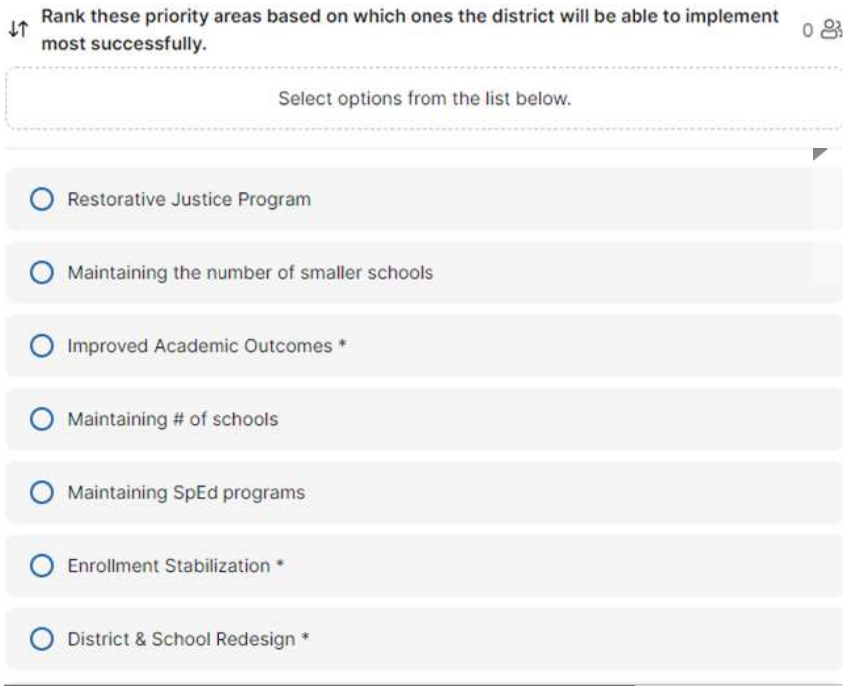


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Rank these areas based on which ones the district will be able to *implement successfully*.

Click and drag responses into top box.



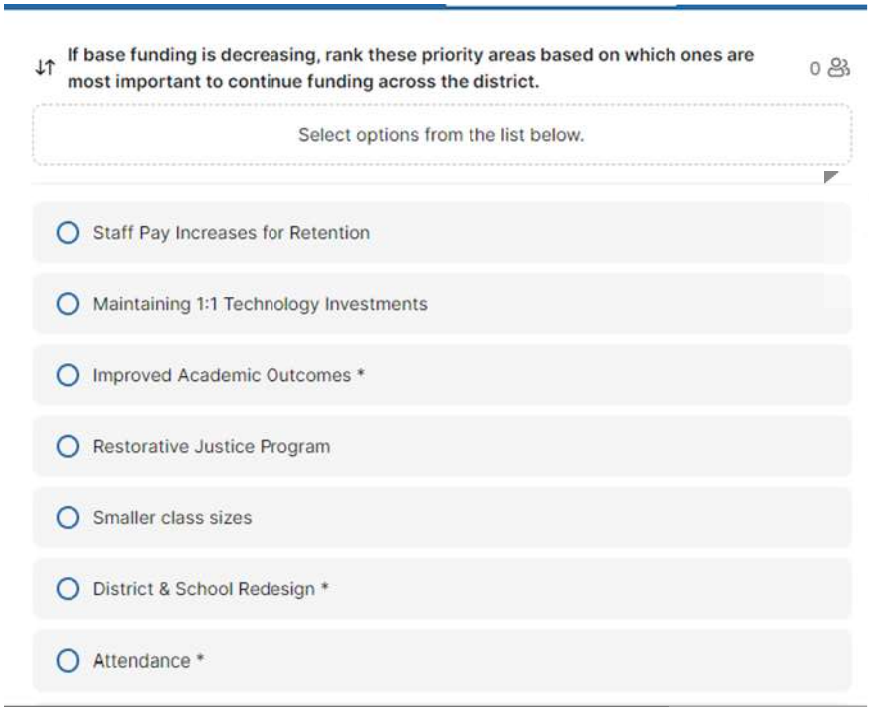




If base funding is decreasing, rank these priority areas in *order of importance*.

Click and drag responses into top box.







Small Group Discussion

- How were your priorities similar or different from the group?
- What values, assumptions and information did your group use in prioritization?
- What surprised you in this exercise?

We Are Unable to Continue to Hold All Investments and Must Prioritize





Gentle Reminder - Affordability Commitment

Excerpt from OEA AB1200 Approval Letter

"In order for ACOE to verify that Board and District staff are implementing the budget adjustments the Board approved within the Public Disclosure documents, OUSD will:

- *Provide ACOE with a Board-approved detailed update on its list of Budget Adjustments* ***by October 31, 2023;***
- *Share additional updates in ACOE's bi-weekly call to monitor the staff and Board's progress with strategic planning;*
- *Present a public update to be provided by First Interim, with further public disclosure and* ***formal Board Action required no later than February 2024****, to ensure the District meets its obligations in the subsequent fiscal year."*

Board Member and Community Takeaways

- Something I learned…
- Something I want to know more about…
- A step I will take towards balancing our priorities within our budget will be…
- I would like to see in future engagements…


Community Schools, Thriving Students
OAKLAND UNIFIED SCHOOL DISTRICT
Community Schools, Thriving Students
1011 Union Street, Oakland, CA 94607
www.ousd.org
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Board Office Use: **Legislative File Info.**	
File ID Number	23-1669
Introduction Date	8/3/2023
Enactment Number	23-1630
Enactment Date	9/27/2023 er

OAKLAND UNIFIED SCHOOL DISTRICT
Community Schools, Thriving Students

Board Cover Memorandum

To Board of Education

From Mike Hutchinson, Board President

Meeting Date September 27, 2023

Subject 2023-24 Board Work Plan

Ask of the Board Approval of the 2023-24 Board of Education Work Plan

Background

It is the practice of the Superintendent and the Board of Education to follow annual work plans to guide their respective activities each year. The Superintendent usually drafts her work plan and then presents it to the Board for review, comment, and (ultimately) approval. The Board President typically takes the lead in drafting the Board's work plan with input from all Board members, with the Board ultimately approving its work plan as well. It is also typical (and important) for the Superintendent and Board work plans to be aligned. This often takes the form of using the same overarching goals, initiatives, and focus areas and then developing deliverables that are complementary (e.g., a Superintendent work plan deliverable may be to present a plan while the corresponding Board work plan deliverable may be to adopt a plan). Without such alignment, the efforts of the Superintendent (and staff) will be focused on certain areas while the efforts of the Board will be focused on others. This divergence can lead to inefficiencies and a lack of implementation with respect to both work plans.

The Board held a retreat on August 3, 2023 in which an initial draft of the Board Work Plan was presented and discussed. At that meeting, President Hutchinson agreed to collect the feedback from the Board and return with a revised version of the Board's Work Plan for consideration. Having done so, the proposed final 2023-24 Board Work Plan is attached.

Fiscal Impact N/A

Attachment(s)

- Board of Education 2023-24 Work Plan

OAKLAND UNIFIED SCHOOL DISTRICT
Community Schools, Thriving Students

DRAFT 2023-24 BOARD WORK PLAN

Reference Documents:

- 2020-21 Board Work Plan | 2021-22 Board Work Plan | 2022-23 Board Work Plan

Mission

Oakland Unified School District (OUSD) will build a Full-Service Community District focused on high academic achievement while serving the whole child, eliminating inequity, and providing each child with excellent teachers, every day.

Vision

All OUSD students will find joy in their academic experience while graduating with the skills to ensure they are caring, competent, fully-informed, critical thinkers who are prepared for college, career, and community success.

Our Graduate Profile

Resilient Learners | Collaborative Teammates | Community Leaders | Critical Thinkers |Creative Problem Solvers

Our Values

- **Students First:** We support students by providing multiple learning opportunities to ensure students feel respected and heard.
- **Equity:** We provide everyone access to what they need to be successful.
- **Excellence:** We hold ourselves to uncompromising standards to achieve extraordinary outcomes.
- **Integrity:** We are honest, trustworthy and accountable.
- **Cultural Responsiveness:** We resist assumptions and biases and see the gift of every student and adult.
- **Joy:** We seek and celebrate moments of laughter and wonder.

Our Goals

Goal 1: All students graduate college, career, and community ready.
Goal 2: Focal student groups demonstrate accelerated growth to close our equity gap.
Goal 3: Students and families are welcomed, safe, healthy, and engaged.
Goal 4: Our staff are high quality, stable, and reflective of Oakland's rich diversity.
Goal 5: Students, families, and staff have the resources and supports necessary to address the impacts of the COVID-19 pandemic.

OAKLAND UNIFIED SCHOOL DISTRICT
Community Schools, Thriving Students

DRAFT 2023-24 BOARD WORK PLAN

Dear Oakland Unified Community,

As a school board we have worked hard to stabilize OUSD and now over the next two years we will begin the work of redesigning, restructuring, and reimagining our school district, while also staying focused on regaining full local control and leaving receivership. Here are some of the key components of the 2023-24 School Board Work Plan:

- We will continue to focus on fiscal solvency and sustainability to move OUSD out of receivership.
- We will continue to work to keep our enrollment numbers within the state averages while increasing our efforts to improve attendance and reduce chronic absenteeism.
- We are going to focus on governance, by both increasing the school board's ability and capacity to provide governance and by strengthening our shared governance policies and bodies.
- We plan on beginning the work of re-envisioning OUSD by beginning the process of restructuring/designing the District and launching our first cohort of schools for the Sustainable Community Schools Redesign Process.
- We will continue to develop comprehensive safety plans for our post-pandemic police-free schools.

We will need everyone's help to ensure a successful year. Please get involved and help us make OUSD the public school district Oakland wants and deserves.

In Community,

Mike Hutchinson
President, Board of Education

OAKLAND UNIFIED SCHOOL DISTRICT
Community Schools, Thriving Students

***DRAFT* 2023-24 BOARD WORK PLAN**

Overarching Priority Areas:

- Improve Academic Outcomes
- District & School Redesign
- Attendance & Enrollment
- Comprehensive Safety Plan
- Improved Board Governance
- Shared Governance
- LCAP Adoption & Strategic Plan Extension
- Fiscal Solvency

Initiative #1: Ensuring Strong Readers by the Third Grade *Accelerating City Wide Efforts to Guarantee Literacy for all Third Graders*	
Actions	**Deliverables**
Review Early Literacy outcomes and school level curriculum implementation twice a year Review the effectiveness of tutors and literacy teachers to support student goals for ensuring strong readers.	Adoption of Foundational Reading Skills curriculum.

Initiative #2: Supporting Empowered Graduates *Developing Essential Skills to Secure Post-Secondary Success*	
Actions	**Deliverables**
Review high school and college readiness student outcomes and on track cohort	Review staff analysis on impacts of existing efforts in high school to implement

data two times a year Prioritize allocation of resources to support student goals for ensuring empowered graduates Evaluate progress towards equitable access to Linked Learning Pathways and Work-Based Learning Programs for focal student groups.	mastery-based grading and decide whether or not to adopt any changes to the grading policy with the goal of increasing A-G completion.

<u>Initiative #3</u>: Creating Joyful Schools *Reimagining schools to be places of joy, inclusion, and beauty*	
Actions	**Deliverables**
Establish the community schools grants advisory committee Establish the Thriving Black Students Task Force Review MTSS implementation updates two times a year	Review recommendations and adopt an ongoing budget for prevention and crisis response for police-free schools

***DRAFT* 2023-24 BOARD WORK PLAN**

Initiative #4: Growing a Diverse and Stable Staff *Attracting and retaining staff reflective of Oakland's rich diversity*	
Actions	**Deliverables**
Review retention and recruitment outcomes, including the impact of foundational professional development, related to maintaining diverse and stable staff two times a year Review data, discuss and provide direction to bargaining team about key priorities to pursue in negotiations in order to achieve student outcome and staff retention goals	Adopt contracts for labor unions that support goals for increased staff retention and improved student outcomes, by prioritizing increased compensation, and staff collaboration and professional development time

Initiative #5: Creating a Sustainable and Thriving District	
Actions	**Deliverables**
Adopt a new 3-year LCAP Plan and extend the current strategic plan Return to pre-pandemic procedures for school board meetings Add Leave Receivership *(need to identify 2-3 commitments/decisions Board will make to increase district sustainability to leave receivership, which should be clearly stated in the next board work plan)* • Adopt a balanced multi-year budget by June of 2023 with positive certification aligned to LCAP/strategic plan priorities; adopt changes to BP3150 and accompanying policies around site autonomy, and commit to	Adopt a New Board Orientation Plan, which includes the implementation of 7-10 study sessions over two years. Review staff recommendations for revisions to BP 3150 and decide whether or not to adopt a revised policy Adopt a balanced multi-year budget by June of 2024

making decisions to set criteria for the school redesign process that address the imbalance between the number of schools and district infrastructure. Continue to learn and grow as a governance team by taking advantage of the various supports that are offered. Launch the Sustainable Community Schools Redesign Process by establishing the first cohort of schools and having them begin year 1.	

Attachment B - 2024-25 Budget Development List of Budget Adjustments

Budget Deficit Action Steps: The AB1200 approval letter included several provisions to provide assurance to the County and support for the District to meet its committments with this salary agreement, by addressing the proposed deficits as it develops its 2024-25 and out year Budgets. The County Stated in its letter to the District:

(1) In order for ACOE to verify that Board and District staff are implementing the budget adjustments the Board approved within the Public Disclosure documents, OUSD will: Provide ACOE with a Board-approved detailed update on its list of Budget Adjustments by October 31, 2023*. This is the one of four conditions to update the County of the District's progress cited in this section and as a CONDITION for the County's approval of the OEA AB1200. The next two update on progress conditions are:* ***(2) Share additional updates in ACOE's bi-weekly call to monitor the staff and Board's progress with strategic planning; (3) Present a public update to be provided by First Interim, (4) with further public disclosure and formal Board Action required no later than February 2024, to ensure the District meets its obligations in the subsequent fiscal year.***

The District is building its list of responsive budget adjustments starting with the list used for the 2023-24 Adopted Budget, "Attachment A" and will continue the list to address the projected deficits that have been updated in the 45+ Day Revise and out year budgets. At the October 11th and 25th Governing Board meeting, the District will share this list and seek the Board's feedback on each item on the list. It is important that the District staff know where the Board is in approving the items presented in concept and hear additional options to address the projected gaps in the budget.

Number	Division/Department	Action and Impact	General Purpose Funds (Ongoing)		Central Concentration (Ongoing)		Central Supplemental Funds (Ongoing)		Special Education Funds with contribution from Resource 0000 (Ongoing)		Unrestricted Supplemental Funds (Ongoing)	
			FTE Change	Savings			FTE Change	Savings	FTE Change	Savings	FTE Change	Savings
1	**Adjustment to School Site Allocations- Discretionary (Unrestricted)** Schools receive discretionary funding based on projected student enrollment at each grade level, rather than by a school's grade span. Discretionary funds are intended to cover the cost of a site's basic operational and program needs, including copier agreements, supplies, books, contracted services, and equipment to support the school site educational environment. Graduation costs, WASC dues, and other mandated non-salary costs must also be paid with Discretionary funds. Discretionary funds are currently allocated to school sites using the following grade span formula Grades TK–5: $60.00 per student Grades 6–8: $75.00 per student Grades 9–12: $100.00 per student	Proposed Reduction to School Site Funding Allocation Effective FY 23-24 for 2024-25 SITE ALLOCATION (ONE PAGERS) Grades TK–5: $50.00 per student Grades 6–8: $65.00 per student Grades 9–12: $80.00 per student Impact: No impact to school allocations in FY 23-24. Starting in FY 24-25, schools will able to afford less supplies, operational maintenance (i.e. copier upkeep) and/or staff etc. than prior years. Mitigation FY 23-24: Status-quo for 1 year as one-time funds (i.e. ESSER III) will be used to offset the reduction. Mitigation FY 24-25: Schools may purchase supplies centrally, allowing for reduction in costs and use other restricted resources to fund priorities.	0.00	$ (433,000)			0.00	0.00	0.00	0.00		0.00
2	**Adjustment to School Site Allocations- LCFF** Schools recieve a per pupil allocation of LCFF (Supplemental) funding. The current funding formula is $785 per eligible student. The count of eligible students is determined by multiplying the projected total enrollment, including SDC students and Late-Arriving Newcomers, but the three-year average of the school's Unduplicated Pupil Percentage (UPP). Unduplicated students are defined by the State as low-income students, English learners, and foster youth. For 2022-23, approximately $21 million in LCFF Supplemental funds are allocated to schools.	**Proposed Reduction to School Site Funding Allocation Adjustment Effective FY 23-24 for 2024-25 SITE ALLOCATION (ONE PAGERS)** Reduce the per pupil LCFF allocation (Supplemental) from $785 per student to $675 per student. **Impact:** No impact to school allocations in FY 23-24. Starting in FY 24-25, **s**chools will able to afford less supplies, operational maintenance, and/or staff etc. than prior years. **Mitigation FY 23-24:** Status-quo for 1 year as one-time funds (i.e. ESSER III) will be used to offset the reduction. **Mitigation FY 23-24:** Schools may adjust services or rely on other restricted funds to ensure a continuity of services and programs.	-	-			-	-	-	-		$ (2,876,645)

3	**Potential Merger of District Schools**	**Background** The District has successfully implemented mergers of District schools over the last five years. In addition to supporting the District's goal of maintaining fiscal solvency, these mergers have resulted in increased enrollment, gained efficiencies and program improvements. 2023-24 presents an opportunity to launch a planning and redesign process for potential mergers effective with the 2024-35 academic school year. The District proposes a planning year (2023-24) for the potential merger of at least 10 schools effective 2024-25. The District proposes a shift of the below listed positions to one-time funds* in anticipation of the possible mergers. Teacher (1.1 FTE) Principals (5.0 FTE) Clerical (5.5 FTE) Attendance (2.5 FTE) Noon Supt. (1.2 FTE) CSM (1.4 FTE) Support Position (1.0 FTE) *In addition to ESSER funds, allowable use of other one-time funding sources will be evaluated for the purpose of this shift.	(17.70)	$ (2,477,792)			0.00	0.00	0.00	0.00		0.00
4	**Review and adjust Budget allocations to absorb future year salary projections, but not exceed current year dollar allocations.**	Follow BP 3150 and re-establish the definition of the following: The allocation of OUSD financial resources to schools shall be maximized. This means that we have to level set the allocations to fit within our means as BP 3150 also says, Still, it is the Board's categorical expectation that all education providers operating or desiring to operate school programs in Oakland - district or charter – as well as families, staff, community members and labor unions, will accept shared responsibility for the sustainability of our school system and embrace the idea that we: (i) do not operate in silos, (ii) are interdependent in our efforts to serve all students and families; and (iii) need to act with consideration of the larger community of schools. We also recognize the challenging work ahead of building and rebuilding trust among the diverse members of our community in realizing this vision. In additional to the supplemental LCFF allocation noted above, adjust all site allocations within all resources to absorb the projected salary increases for 2024-25 up to the dollar amounts allocated in 2023-24 and provide additional allocations AFTER the District confirms it's ability to make subsequent allocations after the May 2024 Revise.										
5	Central Office - Continuous School Improvement	Assess the Decision of the Implementation Plan and sourcing needs for positions recommended for elimination and addition and the impact to the budget by resource.	See CSI 12-1232									
6	Central Office - Legal	Redesign Work in Progress										
7	Central Office - Business/Talent/Technology	Complete Recommendation from School Services Review	See School Services Review									
8	Review all Board Resolutions to made decisions about which programs we are maintaining.	Recommendation from President Hutchinson, October 2, 2023 Special Board Meeting										
9	Review and analyze Special Education Program cost escalation to support multi-year projections and District impact.	The District has seen an exponential growth in the contribution to Special Education of $43M over the past five years. The District needs to review the program to understand and share the impact of the contribution as it has grown to 1/3 of our Base Funding, where 17% of our enrolled students are supported by our Special Education Programs. It is imperative that the District understand that costs, drivers, and are able to predict where it will be as we look forward. The intent of this analysis is to understand the program's cost escalation as it will directly impact our ongoing base flexibility and its required and policy driven responsibilities.										

Number	Budget Additions												
1	Ongoing Enrollment Office Investments	The District has evaluated it's progress after the implementation of the enrollment stabilization policy change in 2021-22 and in an effort to continue the improvement is seeking to retain funding to support the annual software license agreement with Enrollwise and additional marketing the data has found beneficial in our efforts to market the educational experience in our District, retain our existing families, and introduce ourselves to others.											
2	A Review on One Time Investments that are returning to the Base and Other Resources	A review of items placed in one time resources that may return/are requested to return to the Base due to funding, like COVID Relief dollars that are sunsetting. Some items were noted Attachment A and are projected to return to the General Fund as noted by the Trustee and or other analysis. All labor and on labor investments must be reviewed.											
3	Review Facilities and Deferred Maintenance Modifications	The District needs to return to the Board to review the underfunded Deferred Maintenance Plan and develop of method to fund programs that are funded after emergencies, but lack proper staffing and preparation for future challenges with our facilities.											

RESOLUTION OF THE
BOARD OF EDUCATION OF THE
OAKLAND UNIFIED SCHOOL DISTRICT

Resolution No. 2223-0040

Proposed Adjustments for 2023-24 Budget

WHEREAS, the Board of Education ("Board") recognizes that, in order to improve opportunities and outcomes for all students in the District and close equity gaps for the District's historically underserved and most vulnerable students, the District must ensure that it remains fiscally solvent in the next three (3) school years, as well as years to come;

WHEREAS, the District has the paramount responsibility of offering a quality educational program to all of its students, almost 80% of who are unduplicated pupils;

WHEREAS, the Board is committed to implementing the strategies identified in the District's Strategic Plan and LCAP to improve student outcomes to the greatest extent financially and operationally feasible;

WHEREAS, the Board is therefore committed to supporting the recruitment and retention of employees and the cultivation of high employee morale as well as to ensuring a continuity of services to students;

WHEREAS, the cost of health and welfare benefits are projected to increase by approximately 15%;

WHEREAS, the Consumer Price Index for the San Francisco Bay Area rose almost 5% in 2022;

WHEREAS, compensation in the Unrestricted General Fund is 84% of the total budget;

WHEREAS, compared with 2018-19, OUSD enrollment for 2023-24 is projected to have declined by 10.7% for TK-5 (with Kindergarten specifically projected to have declined by 15.6%), 5.2% for grades 6-8, and 3.1% for grades 9-12, foreshadowing serious future enrollment challenges for the District;

WHEREAS, the latest indications from the Department of Finance (DOF) and Legislative Analyst Office (LAO) are that any ongoing increase in LCFF funding is projected to be lower than proposed in the Governor's January budget;

WHEREAS, on January 11, 2023 the Board adopted Resolution No. 2223-0036 - Rescission of School Consolidations for 2022-23, which rescinded the school consolidations scheduled for the end of the 2022-23 school year and increased expected ongoing costs by at least $5.14M (in

addition to other programmatic, operational, maintenance, and facilities costs and impacts);

WHEREAS, the Board approved its first interim budget, which does not include ongoing increases in salary for all employees starting in 2023-24, and filed it with the Alameda County Office of Education with a "positive" certification;

WHEREAS, Alameda County Superintendent Alysse Castro, in her review of the District's first interim budget, determined that "the District may not meet its financial obligations in" the subsequent two fiscal year "[b]ased on uncertainties yet unresolved" and changed the certification of the District's first interim budget to "qualified";

WHEREAS, Superintendent Castro, in her review also stated:

> *OUSD stands at a moment of extreme opportunity and extreme risk . . . . An unprecedented infusion of one-time money has created a brief window for changing course while still meeting operating expenses, but can't cover the ongoing investments we want for our kids and staff . . . . The District is well poised to end 20 years of debt, but doing so will require quick and decisive action on the part of the Board to make changes in what may be the most complex school budget in California. . . . These are massive undertakings and I applaud the Board for their service in undertaking them for our kids. I believe it is possible for the Board to realign the budget to reflect its priorities if they commit to learning the complex history of today's budget and making the hard tradeoffs needed for tomorrow's.*

WHEREAS, the Board understands that the District has been in similar situations in the past 20 years and is ready make these "hard tradeoffs" to ensure the District's long-term fiscal solvency;

WHEREAS, the Board desires to minimize the impact of any budget reductions on the level of service, quality of staff, staffing levels, and education programs for District students;

WHEREAS, the Superintendent has proposed the budget adjustments found in Attachment A, which include funding shifts, reductions in ongoing expenditures through position reductions and eliminations, reductions in ongoing non-staffing costs, and the use of one-time money to pay for ongoing expenditures; and

WHEREAS, to address the use of one-time money to pay for ongoing expenditures, additional reductions to ongoing expenditures will need to be made for 2024-25; and

WHEREAS, the merger of District schools presents an opportunity to gain operational efficiencies and improve school programs as well as minimize the impact of any budget reductions on the level of service, quality of staff, staffing levels, and education programs for District students.

NOW, THEREFORE, BE IT RESOLVED, the Board hereby adopts the proposed budget adjustments found in **Attachment A**, attached hereto and incorporated herein by reference;

BE IT FURTHER RESOLVED, with respect to any delineated shifts from LCFF base funding to supplemental and concentration funding, the Board empowers the Superintendent to replace these shifts with other shifts based on conversations with the Alameda County Office of Education with respect to what is appropriately funded with supplemental and concentration funding;

BE IT FURTHER RESOLVED, unless otherwise stated herein, the Board directs the Superintendent to initiate all steps necessary to enact and implement the budget adjustments found Attachment A, including (without limitation) (i) providing statutory notices relating to layoff or reassignment, (ii) incorporating the budget adjustments into the proposed Fiscal Year 2023-2024 District Budget and the related multi-year budget projections for the subsequent two (2) fiscal years, and (iii) incorporating the adjustments in the 2023-2024 Local Control and Accountability Plan;

BE IT FURTHER RESOLVED, the Board acknowledges that the associated impacts to funding and positions are estimates and subject to change and empowers the Superintendent to refine the impacts to funding and positions, if necessary, and to include such refined information in the (i) statutory notices relating to layoff or reassignment, (ii) the proposed Fiscal Year 2023-2024 District Budget and the related multi-year budget projections for the subsequent two (2) fiscal years, and (iii) the 2023-2024 Local Control and Accountability Plan;

BE IT FURTHER RESOLVED, the Board recognizes that the budget adjustments found herein are in addition to any budget adjustments (e.g., funding shifts, reductions in ongoing expenditures, reductions or eliminations of positions, reductions in ongoing non-staffing costs) occurring due to declining enrollment, the loss of or reduction in one-time funding (e.g., grants), and the consolidations of school site positions consistent with applicable bargaining agreements;

BE IT FURTHER RESOLVED, if new ongoing funds for 2023-24 are identified above projections as of the District's Second Interim Report, before the District's final budget is presented to the Board, the Board directs the Superintendent, first, to alert the Board and, then, to bring to the Board recommendations, that are feasible and consistent with Board Policies, (i) regarding the use of such ongoing funds with a focus on supporting school sites and (ii) that include restoring the Coordinator of School Security Officer position until there has been community engagement to discuss funding for the position consistent with Resolution No. 1920-0260 - George Floyd Resolution to Eliminate the Oakland Schools Police Department;

BE IT FURTHER RESOLVED, the Board directs the Superintendent to initiate a freeze on new hiring, including the filling of vacant positions, as of March 1, 2023, with the duration, scope, and possibility of exceptions left to the discretion of the Superintendent or designee, provided that (i) the freeze includes a prohibition against filling any vacant confidential management position and new teacher on special assignment ("TSA") position and (ii) the Superintendent or designee update the Board, in writing, on any major adjustments to the freeze as well as prior to the date on which the freeze would be discontinued;

BE IT FURTHER RESOLVED, the Board directs that, at the discretion of the chair but at some point during the 2023-24 school year, the Teaching and Learning Committee shall review all TSA positions and their impact on student learning; and

BE IT FURTHER RESOLVED, the Board directs that the Superintendent or designee conduct a program review of staffing in the Special Education Department and provide that information to the Board when it becomes available.

BE IT FURTHER RESOLVED, the Board directs the Superintendent to provide the Board with a list of all mid-level positions in central office departments currently under external review for reorganization and currently funded by general fund dollars (Resource 0000 and Resource 0005) in order for the Board to consider whether to shift those positions into one-time funding.

PASSED AND ADOPTED on _____, 2023, by the Governing Board of the Oakland Unified School District by the following vote:

PREFERENTIAL AYE:

PREFERENTIAL NOE:

PREFERENTIAL ABSTENTION:

PREFERENTIAL RECUSE:

AYES:

NOES:

ABSTAINED:

RECUSED:

ABSENT:

CERTIFICATION

We hereby certify that the foregoing is a full, true, and correct copy of a Resolution passed at a Meeting of the Board of Education of the Oakland Unified School District held on_____, 2023.

Legislative File	
File ID Number:	23-0545
Introduction Date:	2/28/2023
Enactment Number:	
Enactment Date:	

OAKLAND UNIFIED SCHOOL DISTRICT

_____
Mike Hutchinson
President, Board of Education

_____
Kyla Johnston-Trammell
Superintendent and Secretary, Board of Education

Attachment A Resolution No. 2223-0040

Division/Department	Action and Impact	0000 FTE Change	0000 Savings	0005 FTE Change	0005 Savings	6500 FTE Change	6500 Savings	0002 Savings	FTE to One=time ESSER and AB 1840	Total of Shifts to One-time Funds (ESSER and AB 1840)
Technology Services supports all district technology and services. Technology Services' responsibilities include infrastructure, business applications, educational systems, systems integration, and technical support in alignment with OUSD Strategic goals and objectives.	**Funding shift** Shift the cost of the Specialist, School Technology position that is responsible for school site supports for device distribution, support and repair to resource 4. There are 11.0 FTE 4.6 FTE. Given the heighten cybersecurity threats to OUSD, other districts and municipalities and analysis of department size vs similar district, there are not position eliminations available in this department based on an analysis of business practices. PCN 1094, 1948, 2268, 3052, 4073, 8337	-	$ (474,636)	-	-	-	-	-	-	-
Technology Services supports all district technology and services. Technology Services' responsibilities include infrastructure, business applications, educational systems, systems integration, and technical support in alignment with OUSD Strategic goals and objectives.	**Reduce non-labor costs** Reductions to some of the district software investments will mean that schools will have fewer options in educational technology offered by the district to support the core curriculum. Some software used by business departments was eliminated in order to meet the reduction target based on shifts in business practices. For example, OUSD will no longer use Laserfishe and Rocketscan what means that families will have to access online registration forms through digital platforms.	-	$ (622,453)	-	-	-	-	-	-	-
Custodial Services Department's main objective is to ensure that the students, staff, parents and all visitors have a clean and safe environment in which to learn, teach and visit. Custodial Services has established cleaning standards, scope of work, and a cleaning policy that are core to the essential function, which will assist custodial personnel in keeping their schools clean and sanitary.	**Position elimination** Eliminate the(1.00 FTE) Manager, Custodial Services vacant position. Elimination of the Manager, Custodial Services as part of the custodial management reorganization to better align to the roles and responsibilities needed to provide supervision to schools. Should not impact the overall supervision and training at schools with a greater reliance on field supervisors to provide ongoing training. PCN 3930	(1.00)	$ (165,362)	-	-	-	-	-	1.00	$ 165,362
The Office of Chief of Staff is responsible for external partnerships, philanthropic fundraising, political relationships and engagement, district strategy and board support.	**Position elimination** Eliminate (1.0 FTE) Senior Executive Assistant The Department will have delayed responsiveness and fewer interactions with external partnerships, philanthropic fundraising, political relationships and engagement, district strategy and board support. The Superintendent is projected to eliminate the entire Chief of Staff department at the end of the 24-25 school year. The positions in the Chief of Staff Office are funded by philanthropy. This will mean there will be no employee on staff that will manage both the external partnerships, including fundraising and working with philanthropy who are interested in partnering with the District. In addition, the Communications department will need to shift supervision to another leader within the organization. PCN 8228	(1.00)	$ (130,360)	-	-	-	-	-	-	-
Legal/Governance Office is dedicated to providing the District with the highest quality in-house legal advice and representation by supporting the District's strategic plan.	**Funding shift** Shift the cost of the Staff Attorney (1.5 FTE) to from 0 to 3213 and (.5 FTE) from 6500 to 3213 Shift Chief Governance Officer (1.0 FTE) from 0 to to 3213 Shift Facilities Attorney (.10 FTE) from 0 to 3213 and (.90 FTE) to 3213 No impact in 2023-24. Board must review for 2024-25 consistent with its plan to review Legal, CSI and Finance Division. PCN 2425, 8439, 8310 and 7583	-	$ (1,205,076)	-	-	-	-	-	3.00	$ 1,205,076

Attachment A Resolution No. 2223-0040

Division/Department	Action and Impact	0000 FTE Change	0000 Savings	0005 FTE Change	0005 Savings	6500 FTE Change	6500 Savings	0002 Savings	FTE to One=time ESSER and AB 1840	Total of Shifts to One-time Funds (ESSER and AB 1840)
Office of Chief Academic Officer oversees schools and academics district-wide.	**Funding shift** Shift the cost of the Teacher Replacement (11.00 FTE) and Teacher Structured English Immersion (3.00 FTE) for a total of (13.00 FTE) positions to Academic ESSER 3214. These positions are currently coded to Resource 0000. The use of these positions is to assign to schools if enrollment numbers have increased. There will be an ongoing need for these positions however they have not been used significantly over the years. PCN 7151, 7157, 7150, 7154, 7155, 7156, 7158, 7159, 9341, 9342 and 9343	-	$ (1,353,259)	-	-	-	-	-	13.00	$ 1,353,259
Talent Division / Human Resources division work includes the employment process, orientation, maintaining employee records, coordinating classified employee training, personnel investigations, credentials, substitutes, position changes, leaves of absence, employee counseling on rights and personnel matters (investigations). The Talent Division also works to support district-wide classification and compensation, leadership growth & development, new teacher support, recruitment and pathways, data reporting and analysis, call-center management and managing the employee benefits.	**Funding shift** Shift of Fingerprint Technician (1.0 FTE) funding from 0 to 3213. There is only one position within Talent that handles the fingerprint process for new employees and the ongoing compliance for current staff. The Talent Division will no longer provide fingerprinting services for new employees. Providing fingerprint services in house has allowed for greater efficiency and a lower cost to applicants. The efficiency of the onboarding process may decline if there are longer wait times for applicants. Talent also manages the subsequent request process for internal staff. This process may be impacted by this elimination. PCN 3164	-	$ (101,643)	-	-	-	-	-	1.00	$ 101,643
Talent Division / Human Resources division work includes the employment process, orientation, maintaining employee records, coordinating classified employee training, personnel investigations, credentials, substitutes, position changes, leaves of absence, employee counseling on rights and personnel matters (investigations). The Talent Division also works to support district-wide classification and compensation, leadership growth & development, new teacher support, recruitment and pathways, data reporting and analysis, call-center management and managing the employee benefits.	**Position elimination** Position elimination (2.0 FTE) Teacher positions. These positions are in the Talent budget and can be removed. PCN 8902 and 8903	(2.00)	$ (264,640)	-	-	-	-	-	-	-
Labor & Alternative Dispute Resolution Office collaborates with our labor partners in the development and negotiation of collectively bargained agreements. The office also provides support and facilitates all District school sites and departments in their partnership with labor unions and union leadership. The office also handles employee-related alternative dispute resolution. This includes investigating and responding to complaints, including those filed with the Equal Employment Opportunity Commission (EEOC), the Department of Fair Employment and Housing (DFEH) and the Department of Labor and Fair Standards.	**Funding shift** Shift the cost of the Teacher Replacement positions (2.00 FTE) to ESSER 3213. These teacher replacement positions used for settlement agreements to allow sites to fill positions pending teacher resignations. Both will be vacant effective July 1, 2023. To the extent settlement agreements are reached beyond 2023-24, additional funding for teacher replacement positions will be requested. PCN 8122 and 6854	-	$ (275,985)	-	-	-	-	-	2.00	$ 275,985

Attachment A Resolution No. 2223-0040

Division/Department	Action and Impact	0000 FTE Change	0000 Savings	0005 FTE Change	0005 Savings	6500 FTE Change	6500 Savings	0002 Savings	FTE to One=time ESSER and AB 1840	Total of Shifts to One-time Funds (ESSER and AB 1840)
Office of Sr. Business Officer leads all financial departments in Oakland Unified School District and is responsible for creating a balanced budget that the School Board adopts each year in June. The Accounting/Budget, Accounts Payable, Strategic Resource Planning and Payroll are under this division.	**Funding shift** The Business Services Division has reduced and eliminated positions beyond what evaluated and recommended staffing should be for the District to build and ensure sustainability over time. The District is therefore relying, as it is in many other departments, on the acquired development, knowledge, and talent of a number of employees. To support the District's financial needs, the business services department will not immediately impact what sustainability plans requested and required to gain fiscal sustainability, but is recommending the more immediate and deliberate phase out of the following positions to trigger the pending transitions. The District's Chief Business Officer and Trustee have been funded out of AB1840 since 2021-22 to firstly, identify positions that are part of the fiscal recovery and sustainability. The Chief Business Officer position as it exists today is currently set to sunset in 2023-24. The District will transfer funding for the (1.0 FTE) Sr Director of Strategic Planning and (1.0 FTE) Senior Executive Assistant Support fro Resource 0000 to Resource 0040 (AB1840) with a reservation to retain the positions for 2023-24, 2024-25. This will allow the District to transition the work that will continue and phase out responsibilities as the District completes next steps to seek local control and execute the Fiscal Sustainability Plan and associated audits and reviews. This will also signal the collapse of the Operations and Business Departments under a new organizational structure accordingly. PCN 6743 and 8224	(2.00)	$ (378,404)	-	-	-	-	-	2.00	$ 378,404
Academics and Instruction department aims to improve instruction and student learning through the development of coherent instructional systems: standards-based curriculum; assessment; foundational professional development; ongoing professional learning and collaboration, on-site coaching and support; and tiered student support structures. A.I. leads the strategic plan reading initiative and consists of staff supporting TK-12 schools in following areas: ELA/Literacy, Math, Science, History/Social Studies, Social Emotional Learning, Physical Education, Instructional Technology, Libraries, and Visual and Performing Arts.	**Funding shift** Move the following positions with corresponding FTE to Resource 5 Director, Instruction PreK-12 (0.20 FTE) Exec Director, Instruction (0.20 FTE) Spec Instructional Materials (0.40 FTE) from 0 to 4 and (1.60 FTE) from 5 to 4 Move the following position with corresponding FTE to Resource 9334 (Measure G). This position has oversight over the visual arts programs and teachers. Director, Visual & Perf Arts (0.40 FTE) PCN 443, 7166, 6457, 6301 and 7943	-	$ (231,921)	-	$ (250,000)	-	-	-	-	-
Academics and Instruction department aims to improve instruction and student learning through the development of coherent instructional systems: standards-based curriculum; assessment; foundational professional development; ongoing professional learning and collaboration, on-site coaching and support; and tiered student support structures. A.I. leads the strategic plan reading initiative and consists of staff supporting TK-12 schools in following areas: ELA/Literacy, Math, Science, History/Social Studies, Social Emotional Learning, Physical Education, Instructional Technology, Libraries, and Visual and Performing Arts.	The cost of curriculum adoptions is costly up front, then tappers off to annual costs for the purchase of consumables like workbooks and minor updates to the curriculum. The Academic department has provided a heat map of needed adoptions and has shown progress in curriculum adoptions across the grade spans over the last four years. The final adoptions that are taking place are in High School and will likely take the next two school years. It is likely that OUSD would not have to invest deeply in new curriculum adoptions for another 10 years, which is the usual cycle for when the CA Department of Education updates to new academic content standards. The associated costs with curriculum adoptions are in professional learning and are accounted for within the line item labeled professional learning.	-	-	-	$ (4,500,000)	-	-	-	-	-

Attachment A Resolution No. 2223-0040

Division/Department	Action and Impact	0000 FTE Change	0000 Savings	0005 FTE Change	0005 Savings	6500 FTE Change	6500 Savings	0002 Savings	FTE to One=time ESSER and AB 1840	Total of Shifts to One-time Funds (ESSER and AB 1840)
Linked Learning Office as an entity within the High School Network, the Linked Learning Office brings together college-prep academics, technical education, work-based learning, and support services and ensures students, teachers and leaders within OUSD's high schools receive access and support to develop these critical program elements. Serving as a theory of action, Linked Learning is a successful approach to high school academic programs grounded in the idea that if students are exposed to rigorous academics, career technical education, work-based learning and comprehensive student	**Funding shift** The following positions will move out of resource 5 into Measure N/H, CTE or other grant Coordinator Work-Based Learning (1.0 FTE) to move to CTE Workforce or Measure N/H Program Manager CTE (1.0 FTE) move to CTE or Measure N/H PCN 11 and 8564	-	-	-	$ (259,794)	-	-	-	1.00	$ 128,485
Linked Learning Office as an entity within the High School Network, the Linked Learning Office brings together college-prep academics, technical education, work-based learning, and support services and ensures students, teachers and leaders within OUSD's high schools receive access and support to develop these critical program elements. Serving as a theory of action, Linked Learning is a successful approach to high school academic programs grounded in the idea that if students are exposed to rigorous academics, career technical education, work-based learning and comprehensive student	**Position elimination** Eliminate (.4 FTE) from resource 0 and (.6 FTE) from resource 5 of the Specialist, Master Schedule position within Linked Learning. This position is a vacancy. There is currently another FTE for the Specialist, Master Schedule position that is filled. Historically there was one person working to support secondary schools with master scheduling. There was the hiring of a second person to help mitigate an upcoming retirement and allow for time to transfer knowledge to a new person. PCN 2179	(0.40)	$ (52,855)	(0.60)	$ (79,283)	-	-	-	-	-
Facilities led by Tadashi Nakadegawa, Deputy Chief Facilities Management & Planning. The Facilities Planning and Management Division oversees the capital improvement program for the Oakland Unified School District. This work is funded by bond measures that include Measure B, $65 million, Measure J, $475 million, and Measure Y, $735 million. We work with an Independent Citizen Bond Oversight Committee (CBOC) to help ensure that all spending fulfills the bond measure mandates approved by Oakland voters. The Facilities Department manages over 100 buildings and 680 portables, totaling 5,841,891 square feet. Beyond the upkeep of classrooms, offices and gymnasiums, we are responsible for the maintenance of playgrounds, gardens, and athletic fields and courts. On average, our maintenance operations team addresses and responds to over 20,000 work orders per year.	**Funding shift** With the passage of Measure Y, there will be an increased focus on the district's bond projects. The funding will be shifted into resource 9655 to reflect the appropriate expenditures. Increased focus on the capital project. Reduction by $275,000 in unrestricted non-salary items. Position(s) (funding change): (.20 FTE) Deputy Chief of Facilities (.20 FTE) Administrative Assistant III Bilingual (.20 FTE) Program Manager Sustainable Energy PCN 2864, 3916 and 4023	-	$ (404,865)	-	-	-	-	-	-	-

Attachment A Resolution No. 2223-0040

Division/Department	Action and Impact	0000 FTE Change	0000 Savings	0005 FTE Change	0005 Savings	6500 FTE Change	6500 Savings	0002 Savings	FTE to One=time ESSER and AB 1840	Total of Shifts to One-time Funds (ESSER and AB 1840)
Community Schools Student Services (CSSS) leverages community partnerships and resources so our campuses become hubs of support and opportunity for students, families and community members. By working with the community in this way, schools become better equipped to tap into the unique talents and gifts of every student, teacher, and staff member in our district, and can better break down barriers to student achievement. Within CSSS you will find Behavioral Health, Wellness, School Safety & DHP and the Oakland Athletic League	**Funding shift** The following positions will move into other available resource: (3.0 FTE) Behavior Specialist from 5 to resource 4 (1.0 FTE) Administrative Assist III Bil - Resource 4 (1.0 FTE) Administrative Assistant III - Resource 3213. The Administrative Assistant III position will end with ESSER funds. (1.0 FTE) Coordinator School Secur Off - Resource 4 (1.0 FTE) Dir Behavior Health Initiatives (.10 FTE from 0 and .90 FTE from 5) moving to resource 4 (.20 FTE) Director, Stu Support & Safety - Resource 4 (.40 FTE) Exec Dir Community Schools - Resource 5 (1.0 FTE) Prog Mgr, Attendance and Discipline - (.20 FTE from 0 and .80 FTE from 5) moving to resource 4 (1.0 FTE) SARB Facilitator - (.20 FTE from 0 and .80 FTE from 5) moving to resource 4 (1.0 FTE) Security and Safety Dispatcher - resource 4 (1.0 FTE) Social Worker (from 5 to resource 4) (1.0 FTE) Program Manager, Behavioral Health (from 5 to 4) PCN 7920, 458, 6773, 8278, 2088, 9064, 2357, 9283, 2644, 3748, 4476, 8947, 2598, 6211, 8737, 8880, 4497, 8879, 9281 and 9282 In addition, the entire Safety program will move out of resource 0 and 5 into Resource 4 (58.0 FTE) Culture Keepers (6.0 FTE) Central Culture Keeper Ambassadors (14.0 FTE) Culture Climate Ambassadors	-	$ (971,374)	-	$ (6,851,998)	-	-	-	1.00	$ 144,029
Community Schools Student Services (CSSS) leverages community partnerships and resources so our campuses become hubs of support and opportunity for students, families and community members. By working with the community in this way, schools become better equipped to tap into the unique talents and gifts of every student, teacher, and staff member in our district, and can better break down barriers to student achievement. Within CSSS you will find Behavioral Health, Wellness, School Safety & DHP and the Oakland Athletic League	**Position elimination** Elimination of (1.0 FTE) Receptionist position and (1.0 FTE) Coordinator, School Security Officer. The receptionist position was in place while at 1000 Broadway due to the flow of people coming to 1000 Broadway. There is a change in the safety work at school sites to increase prevention, therefore there is a decrease to school security supervision to shift towards prevention. PCN 9110 and 8278	(2.00)	$ (249,244)	-	-	-	-	-	-	-
Elementary Network 4 The Elementary School Network is responsible for providing leadership development and support to all elementary school principals and teams. Support and development for all leaders of these schools are provided in alignment with OUSD's Strategic Plan.	**Funding shift** The following positions will move into other available resource: (1.0 FTE) Executive Assistant from 0 to - Resource 5 (1.0 FTE) Network Superintendent move from 0 to - Resource 3214 The possible elimination of the Network Superintendent position is under review for 24-25. There are significant challenges to eliminating the supervision and support to Principals. PCN 1979 and 6374	-	$ (292,179)	-	-	-	-	-	1.00	$ 238,021
Elementary Network 2 The Elementary School Network is responsible for providing leadership development and support to all elementary school principals and teams. Support and development for all leaders of these schools are provided in alignment with OUSD's Strategic Plan.	**Funding shift** The following positions will move into other available resources: (.80 FTE) Network Superintendent PreK-5 will move from 0 to resource 5 (.20 FTE) Partner Network will move from 0 to resource 5 PCN 1585 and 91	-	$ (116,172)	-	-	-	-	-	-	-

Attachment A Resolution No. 2223-0040

Division/Department	Action and Impact	0000 FTE Change	0000 Savings	0005 FTE Change	0005 Savings	6500 FTE Change	6500 Savings	0002 Savings	FTE to One=time ESSER and AB 1840	Total of Shifts to One-time Funds (ESSER and AB 1840)
Elementary Network 3 The Elementary School Network is responsible for providing leadership development and support to all elementary school principals and teams. Support and development for all leaders of these schools are provided in alignment with OUSD's Strategic Plan.	**Funding shift** The following positions will move into other available resources: (1.00 FTE) Deputy Network Superintendent will move from 0 to resource 5 PCN 1658	-	$ (234,588)	-	-	-	-	-	-	-
Middle School Network The Middle School Network is responsible for providing leadership development and support to all middle school principals and teams. Support and development for all leaders of these schools are provided in alignment with OUSD's Strategic Plan.	**Funding shift** The following positions will move into other available resources: (.80 FTE) Network Superintendent Middle will move from 0 to resource 5 6523	-	$ (208,260)	-	-	-	-	-	-	-
Middle School Network The Middle School Network is responsible for providing leadership development and support to all middle school principals and teams. Support and development for all leaders of these schools are provided in alignment with OUSD's Strategic Plan.	**Position elimination** Eliminate (.50 FTE) Program Manager MS Operations from resource 0. This position will not be in the 23-24 budget unless there is room in the middle school grant funds. This position will be noticed for elimination. Historically, there is a .5 Administrative Staff assigned to a Network Office. PCN 6523	(0.50)	$ (80,044)	-	-	-	-	-	-	-
High School Network The High School Network is responsible for providing leadership development and support to all high school principals and teams leading comprehensive, small-by-design, continuation, and alternative schools of choice in OUSD. The High School Network is also responsible for supporting OUSD's Home and Hospital Program as well as Oakland Adult and Career Education. Support and development for all leaders of these academic programs is provided in alignment with OUSD's Strategic Plan.	**Funding shift** The following positions will move into other available resources: (.80 FTE) Network Superintendent, HS will move from 0 to resource 5 (.40 FTE) Prog Mgr, Home and Hospital will move from 0 to resource 5 (1.0 FTE) Executive Director, Alternative Education will move from 0 to 3214. The year will be used to evaluate the structure. PCN 3472, 934 and 6496	-	$ (548,993)	-	-	-	-	-	1.00	$ 260,325
Health Services is charged with Health Services oversees the District's credentialed School Nursing staff, and works to ensure that students have an optimal learning experience and that opportunities to learn are not mitigated by students' medical and health conditions.	**Funding shift** The following positions will move into other available resource: (1.20 FTE) Health Assistant from 0 to - Resource 4 (.60 FTE Health Assistant, Bilingual from 0 to - Resource 4 (2.0 FTE) Nurses from 0 to - Resource 4 PCN 2289, 3116, 1036, 2412 and 2883	-	$ (379,089)	-	-	-	-	-	-	-
Health Services is charged with Health Services oversees the District's credentialed School Nursing staff, and works to ensure that students have an optimal learning experience and that opportunities to learn are not mitigated by students' medical and health conditions.	**Position elimination** Eliminate (.40 FTE) Coordinator, Health Services Eliminate (1.0 FTE) Program Manager, Nursing These positions have been vacancies and are not needed as the Health Services Department has a newly hired Director, which has been a vacancy for the past 3 years. The Coordinator and Program Manager positions were in place to mitigate for not having a Director of Health Services. PCN 449 and 8599	(1.40)	$ (204,364)	-	-	-	-	-	-	-

Attachment A Resolution No. 2223-0040

Division/Department	Action and Impact	0000 FTE Change	0000 Savings	0005 FTE Change	0005 Savings	6500 FTE Change	6500 Savings	0002 Savings	FTE to One=time ESSER and AB 1840	Total of Shifts to One-time Funds (ESSER and AB 1840)
The Communications Department is responsible for media, social media, digital and print publications, internal and external, internet and intranet, newsletters, as well as KDOL; the management of board meetings, Community Engagement to garner input on and build shared understanding around district-wide and school community priorities; Government Affairs at the local, regional, state, and federal levels of government and School Marketing that helps communicate to parents, students, and families the wonderful aspects of our District-run public schools.	**Funding shift** The following positions will be partially shifted to Resource 5 Mgr Internal & Web Communications (.60 FTE to Resource 5 and .40 FTE remains in Resource 0) Mgr Publications (.40 FTE to Resource 5 and .60 FTE remains in Resource 0) PCN 9057 and 7251	-	$ (153,224)	-	-	-	-	-	-	-
Additional Support from Central (998) In limited circumstances, some are provided additional support	**Position elimination** Eliminate (1.0 FTE) Principal, Elem School Small Eliminate (1.0 FTE) Restorative Justice Facilitator Eliminate (.20 FTE) Teacher Education Enhancement Eliminate (1.0 FTE) Teacher STIP PCN 9000, 8736, 128 and 7423	(3.20)	$ (473,480)	-	-	-	-	-	-	-
English Language Learner and Multilingual Achievement (ELLMA) works collaboratively with all OUSD schools to support English Language Learners with equity and access to an excellent education. We develop tools and professional training to promote biliteracy and ensure English Language Learners progress toward reclassification. Together, we prepare OUSD students to thrive in a multilingual world. The ELLMA team has two branches: instructional and student services. The instructional team provides site support and guidance to develop empowering instruction for ELLs, including integrated and designated ELD and multilingual programming. The student services team provides direct support and wraparound services to newcomer students and families.	**Funding shift** The following positions will move from Resource 0 into other available resource: (.40 FTE) Director, Newcomer ELL Program - Resource 4 (.20 FTE) Exec Director, ELL - Resource 4 PCN 53 and 845		$ (89,091)	-	-	-	-	-	-	-
Office of Equity is charged with supporting site and district leaders to build antiracist healing centered school cultures and closing of equity gaps for targeted populations, leading guidance and implementation of signature practices in, meaningful Student and Family Engagement linked to student learning and shared decision making, Targeted Academic and SEL Strategies for African American, Arab American, Asian Pacific Islander,and Latino students, School Governance, Language Access to Communication and Antiracist Learning	**Funding Shift** Move the following positions with corresponding FTE to Academic ESSER 3214: Translation: (1.0 FTE) Translator, Arabic (.50 FTE) Translator, Cambodian (1.0 FTE) Translator, Chinese (1.0 FTE) Translator, Spanish (1.0 FTE) Translator, Spanish Targeted Strategies: (7.0 FTE) Spec Target Stud Grp Intervent (4.0 FTE) Teacher Structured English Immersion (1.75 FTE) Facilitator, Manhood Development (1.0 FTE) Research Associate (1.0 FTE) African American Female Excellence (1.0 FTE) Program Assistant 3 (1.0 FTE) Case Manager-12 month (1.0 FTE) SEL Coordinator (1.0 FTE) Director, Student Achievement resource 4 PCN 30880, 29643, 29319, 6491, 25062, 31254, 5455, 28336, 24091, 17354, 24457, 24248, 33156, 11634, 22648, 34858, 34315, 5238, 4321, 5038, 27763, 31392, 17641, 21932, 23331, 31801 and 30078	-	-	-	$ (3,345,906)	-	-	-	24.25	$ 3,345,906

Attachment A Resolution No. 2223-0040

Division/Department	Action and Impact	0000 FTE Change	0000 Savings	0005 FTE Change	0005 Savings	6500 FTE Change	6500 Savings	0002 Savings	FTE to One=time ESSER and AB 1840	Total of Shifts to One-time Funds (ESSER and AB 1840)
Enrollment (Student Assignment) department guides families through the process of registering students for school, and helps families find local resources and services necessary to support their child's education and development throughout their lives.	**Reorganization** Reorganize all the enrollment functions under the Enrollment Office. Currently ELLMA, Alternative Education, and Early Childhood all have staff that are specifically used for enrollment purposes. We will move the funding and staff within the enrollment office initially and downsize accordingly. This will reduce the number of employees needed while increasing the enrollment efficiency across the District.We believe this will increase the level of service for families by consolidating all the resources in the new Enrollment Office and will allow for the sharing of best practices and greater efficiency Reorganization of Enrollment Functions will occur in two phases, Phase 1 23-24 School Year. All of these positions are conducting enrollment office duties in other departments: Eliminate Director, Student Assignment (1.0 FTE) Shift (6.0 FTE) Student Assignment Counselor and (1.0) FTE of Director to Student Assignment funding to Resource 4. In addition the following moves will occur: (3.0 FTE) Specialist, Enrollment ECE will move from Early Childhood continue to be paid from Fund 12 (1.0) Program Assistant will move from Alternative Education change resource 5 to resource 4 (1.0 FTE) Program Manager, Newcomer and Refugee will move from the ELLMA office currently funded through grants. (1.0 FTE) Specialist, Refugee will move from the ELLMA office continuing to be paid for from Title 1 23-24 school year will be used to continue the change	(1.00)	$ (317,549)	(6.00)	$ (1,022,000)	-	-	-	-	-
The Special Education Department (Central) provides support through mentation of our curricula and evidence-based practices, support IEPs, and lead professional learning. SPED Program Coordinators will be responsible for providing coaching in collaboration with the school site Instructional Leadership Teams.	**Position Eliminations** Eliminate Instructional Support Specialist: (12.0 FTE vacancies) Eliminate Teacher SDC Non Severe: vacancies and transfer employees from program collapse due to low enrollment from 6500 (8.0 FTE) Eliminate Paraeducator Vacancies from 6500 (29.0 FTE) **Funding Shifts** Shift SpEd Directors from 6500 move to Resource 5 (3.0 FTE) Shift Sped Coordinators from 6500 to Resource 5 (2.0 FTE)	-	-	-	-	(67.80)	$ (5,132,551)	-	-	-
AMENDMENT Adjustment to Central Site Discretionary Dollars (Unrestricted)	Reduce central departments' discretionary dollars. Discretionary dollars are used to fund non-labor items (e.g. instructional and operational supplies, consultant contracts, professional development, safety equipment) and overtime and substitute coverage for central department employees (i.e. Payroll overtime and subs, Custodian overtime and subs, Culture Keeper overtime and subs). Consultant contracts will be reduced first from this area with the exception of essential services as determined by the Superintendent and provided to the Board.		$ (4,477,566)							
School Site Adjustments										

Attachment A Resolution No. 2223-0040

Division/Department	Action and Impact	0000 FTE Change	0000 Savings	0005 FTE Change	0005 Savings	6500 FTE Change	6500 Savings	0002 Savings	FTE to One=time ESSER and AB 1840	Total of Shifts to One-time Funds (ESSER and AB 1840)
Adjustment to School Site Allocations- Discretionary (Unrestricted) Schools receive discretionary funding based on projected student enrollment at each grade level, rather than by a school's grade span. Discretionary funds are intended to cover the cost of a site's basic operational and program needs, including copier agreements, supplies, books, contracted services, and equipment to support the school site educational environment. Graduation costs, WASC dues, and other mandated non-salary costs must also be paid with Discretionary funds. Discretionary funds are currently allocated to school sites using the following grade span formula Grades TK–5: $60.00 per student Grades 6–8: $75.00 per student Grades 9–12: $100.00 per student	**Proposed Reduction to School Site Funding Allocation Effective FY 23-24** **Grades TK–5: $50.00 per student** **Grades 6–8: $65.00 per student** **Grades 9–12: $80.00 per student** **Impact:** No impact to school allocations in FY 23-24. Starting in FY 24-25, schools will able to afford less supplies, operational maintenance (i.e. copier upkeep) and/or staff etc. than prior years. **Mitigation FY 23-24:** Status-quo for 1 year as one-time funds (i.e. ESSER III) will be used to offset the reduction. **Mitigation FY 24-25:** Schools may purchase supplies centrally, allowing for reduction in costs and use other restricted resources to fund priorities.	-	$ (433,000)	-	-	-	-	-	-	$ 433,000
Adjustment to School Site Allocations- LCFF Schools recieve a per pupil allocation of LCFF (Supplemental) funding. The current funding formula is $785 per eligible student. The count of eligible students is determined by multiplying the projected total enrollment, including SDC students and Late-Arriving Newcomers, but the three-year average of the school's Unduplicated Pupil Percentage (UPP). Unduplicated students are defined by the State as low-income students, English learners, and foster youth. For 2022-23, approximately $21 million in LCFF Supplemental funds are allocated to schools.	**Proposed Reduction to School Site Funding Allocation Adjustment Effective FY 23-24** Reduce the per pupil LCFF allocation (Supplemental) from $785 per student to $675 per student. **Impact:** No impact to school allocations in FY 23-24. Starting in FY 24-25, schools will able to afford less supplies, operational maintenance, and/or staff etc. than prior years. **Mitigation FY 23-24:** Status-quo for 1 year as one-time funds (i.e. ESSER III) will be used to offset the reduction. **Mitigation FY 23-24:** Schools may adjust services or rely on other restricted funds to ensure a continuity of services and programs.	-	-	-	-	-	-	$ (2,876,645)	-	$ 2,876,645
AMENDMENT Potential Merger of District Schools	Add: The District proposes a planning year (2023-24) for the potential merger of schools effective 2024-25. Before any closures or consolidations take place, the District will comply with the guidelines set forth in AB 1912 which requires a district, before approving the closure or consolidation of a school, to conduct an equity impact analysis in its consideration of school closures or consolidations. The governing board of the school district would be required to "develop a set of metrics, as specified, for the development of the equity impact analysis, and to make those metrics public at a regularly scheduled meeting of the governing board of the school district so that the public can provide input regarding the metrics being used to conduct the analysis, as provided." The District proposes a shift of the below listed positions to one-time funds* in anticipation of the possible mergers. Teacher (1.1 FTE) Principals (5.0 FTE) Clerical (5.5 FTE) Attendance (2.5 FTE) Noon Supt. (1.2 FTE) CSM (1.4 FTE) Support Position (1.0 FTE) *In addition to ESSER funds, allowable use of other one-time funding sources will be evaluated for the purpose of this shift.	(17.70)	$ (2,477,792)						17.70	$ 2,477,792
		(32.20)	$ (17,367,468)	(6.60)	$ (16,308,981)	(67.80)	$ (5,132,551)	$ (2,876,645)		
Note: Funding shfts will be reflected in District Interim Reports incuding all resources.										

TALENT DIVISION

To: Board of Education
From: Tara Gard, Chief Talent Officer
Date: January 18, 2024
Subject: Update: School Services Reorganization Recommendations [Talent Division]

Background: In October 2020, the District contacted School Services of California (SSC) and requested a staffing and department organizational structure analysis of Business Services and Talent Divisions in response to a 2018-19 requirement by the Fiscal Crisis Management and Assistance Team's recommendation for the District's Fiscal Vitality Plan and in conjunction with the tenants of Assembly Bill 1840.

Purpose: This memo details the status of each recommendation related to the Talent Division. School services provided three recommendations of which two are completed and one is pending completion.

School Services Recommendation #1:
Reorganization of the Talent Division to minimize the separation of duties and increase the integration of services for employee support for schools and the central office, human resources operations, and recruitment, residency, and retention services to assist in cross-training, increased staff capacity, and allow for flexibility to serve in high-need areas.

- **Status:** Completed

- Status Detail: Historically, there have been many reorganizations to the Talent Division. Specifically, reorganizations occurred in 2005, 2009, 2011, 2015, 2017 and 2022. Arguably the repeated reorganization in response to the District budget uncertainty has impacted the services and stability of the Division. Organizational charts can be viewed by clicking the links: 2013, 2016, 2017, 2023. Previous reorganization reports: 2012 BOE approval plan, 2013/14 plan, 2018 Executive Brief Study

  Although there have been many reorganizations of Talent we are in agreement that further alignment is needed to minimize the separation of duties and increased cross-training and collaboration within the teams. Following the school services report there has been a great deal of work completed as a Division to name our core functions, align to district goals and our division vision and mission.

  T*he following changes were made for the **2023-24** in response to the school services report:*

Position Title	Description of Change	FTE Impact
Director, HR Operations	Elimination of the Director, HR Operations position. This position managed the system operations, compensation & classification and audits. The work of this position was integrated into the Director, Business Analytics that is responsible for data reporting. In addition, each Director within the Division is responsible to be responsive to district audits as related to their area of expertise within the Division. This allows for more collaboration and cross-training amongst the team as it relates to audits and operations. The positions direct reports moved under the oversight of the HR Services & Support team, including benefits.	-1.00
Manager, Substitute Services	Elimination of Manager, Substitute Services. This position elimination effectively ended the "substitute office" within the Talent Division. The work of substitutes was distributed throughout the team. The substitute office was responsible for recruiting, monitoring credentials, performance	-1.00

	and the substitute system for classified and certificated substitutes district-wide. This work has moved and is embedded in the Recruitment & Retention teams and Employee Support teams. There is no longer a "specialized substitute office" in Talent.	

*The following changes are proposed for the **2024-25** school year in response to the school services report:*

Position Title	Description of Change	FTE Impact
Coordinator, Retirement	The Human Resources department does not have a retirement specialist or anyone on the team that supports exiting employees with retirement and those returning to work as a retiree. This position will be created to meet the need of this critical role.	+1.00
Employee Support Specialist	The Employee Support Specialist role primarily supports the onboarding and employee changes including layoffs, position changes and transfers. In an effort to cross change and eventually reduce the staff the Employee Support Specialists will begin completing the data entry into the HRIS system. Currently, there are positions within the Division that are responsible for data entry. This work will begin to shift in the 23-24 school year resulting in an elimination in the 25-26 school year of the position responsible solely for data entry.	n/a

*The following changes are proposed for the **2025-26** school year in response to the school services report:*

Position Title	Description of Change	FTE Impact
Employee Information Systems Analyst	This position is currently responsible for data entry. We will work through the 23-24 school year embedding the data entry function into the Employee Support specialist role and eliminate the position in 25-26	-1.00

Note: There are a number of grant funded positions within the Talent Division which will be evaluated for sustainability year to year.



School Services Recommendation #2:
Revision of job titles for Division positions, as well as modification of the Division name to align with industry standard - this will provide clarity in the position's role and improve efficiency within the Division which is an important consideration related to adjustments in staffing levels.

- **Status:** Completed

- The Talent Division name will remain the same. School services may have not realized that "Talent Division" is in reference to a Division. Within the Talent Division there are several departments/functional areas which include: Human Resources, Talent Development, New Teacher Support & Development and PAR. This does meet industry standards. In fact, other Districts often have more FTE within the subsequent departments, especially related to Talent Development and New Teacher Support & Development.

  There has been work to revise a few job titles within the Division. Specifically, the staff working with credentials were in a job title called "Employee Support Specialist". These positions were revised and are now in the industry aligned title "Credential Associate".

School Services Recommendation #3:
Assessment of clerical and administrative support in Division to align with support needs, and also evaluate positions in the confidential classification to determine if they are appropriately classified.

- **Status:** Pending

- There are 174 classifications that are currently listed under "confidential". 91 of the classifications are not currently in use however they are current classifications that need to also be evaluated. These positions have been evaluated for a move to union representation and/or unrepresented. The evaluation can be found here. This process is underway as it requires negotiation with represented unions and engagement with impacted employees. Essentially these employees have not been paying union dues and will likely shift to paying towards union dues. Some will become eligible for annuity which they have not been eligible for previously that is an improved benefit. These changes also impact days work, sick leave allocation, evaluation timelines and other employee impacting compliance rules and regulations. Ultimately, after the union discussions and approval the changes will be brought to the Board of Education for final approval.

  The assessment of the clerical and administrative support within the Talent Division indicates that there is a need for additional support. However, given the current budget and prioritization of needs we are not seeking additional FTE to meet this need at this time.

OAKLAND UNIFIED SCHOOL DISTRICT
Community Schools, Thriving Students

To: Board of Education
From: Lisa Grant-Dawson, Chief Business Officer
Date: January 18, 2024
Subject: Update: School Services Reorganization Recommendations

Background: In October 2020, the District contacted School Services of California (SSC) and requested a staffing and department organizational structure analysis of Business Services and Talent Divisions in response to a 2018-19 requirement by the Fiscal Crisis Management and Assistance Team's recommendation for the District's Fiscal Vitality Plan and in conjunction with the tenants of Assembly Bill 1840.

Purpose: This memo details the status of each recommendation related to the Finance/Business Services Division. School services provided three recommendations of which two are completed and one is pending completion.

School Services Recommendation #1:
Review District-wide centralized processes originating in the Finance Division—staff reports that some processes, in practice, are decentralized which can have an impact on efficiency and even compliance with education code and other standards.

- **Status:** Completed and Ongoing Reductions Have been Made

- Status Detail:The Finance Division has consistently recommended or has been recommended to make reductions in staffing to support the District's overall deficit, and respond to the demand for reductions, yet high impact presence for school sites and departments and high efficiency in all other required areas.

  T*he following changes were made for the **2023-24** in response to the District's budget needs, but does reduce the staffing, which previously was listed as 3rd out of the 7 District's evaluated by 2025-26 from the school services report:*

Position Title	Description of Change	FTE Impact
Sr Director Strategic Planning	Elimination of this position as of June 2025. Funding has been shifted to AB 1840 for two years as of 2023-24 to sunset the work required in these roles.	-1.00
Senior Executive Assistant	Elimination of this position as of June 2025. Funding has been shifted to AB 1840 for two years as of 2023-24 to sunset the work required in these roles.	-1.00
Chief Business Officer	This position will sunset in June 2025 along with the previously listed positions. The Chief Financial Officer will be responsible for the department with recommendations forthcoming of what work, roles, and responsibilities will sunset with the transition of the Chief Business Officer	-1.00

*The following changes are proposed for the **2024-25** in response to the District's budget needs, but does reduce the staffing, which previously was listed as 3rd out of the 7 District's evaluated by 2025-26 from the school services report:*

Position Title	Description of Change	FTE Impact
Accounting Manager	This position is vacant, but has been highly desired to be filled to support the Payroll Department, as well as new initiatives to streamline travel,	-1.00

	purchasing, retirement, and other critical areas currently being managed by the Director of Payroll and CBO.	

These reductions will mean a reduction in services, visibility, and ability to manage the District's needs as well as the three Parcel tax, audit committee, budget and finance committee, analysis, and other areas of service.

School Services Recommendation #2:
The proportion of management and confidential positions compared to all staff positions in the Finance Division's Accounting, Accounts Payable, Budget, and Payroll Department and Risk Management Department should be examined

- **Status:** In Progress for Recommendation to Talent Division and Labor Relations

  The District has several positions in Business Services that are considered confidential that management that it believes could and should be included in collective bargaining units.

School Services Recommendation #3:
Review of the lower number of Procurement Department staff relative to all other districts,specifically in the purchasing technician and buyer job classifications (non management) to determine if the staffing level supports the needed functions and services

- **Status:** Pending

The District has reduced staffing in Accounting and added 1 FTE in Procurement, bringing the staffing to 5. There is one more position that was scheduled to be created, which previously was in Labor Relations to support contract review and administration. This position addition has been placed on hold pending the Legal Department Reorganization.

School Services of California INC.
An Employee-Owned Company

Oakland Unified School District

Organizational Structure and Staffing Review

Board Meeting
December 15, 2021

Presented By:

Danyel Conolley
Director, Management Consulting Services

Kathleen Spencer
Vice President

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1 Scope and Methodology—Organizational Review

- The Oakland Unified School District (District) requested that School Services of California Inc. (SSC) conduct an Organizational Structure and Staffing Review of the Finance Division, Talent Division, and Information Technology Services Department
- The review was developed to provide an objective analysis of the District's current organization structure and staffing as compared to similar school districts

County	District Name	2020–21 Enrollment	Number of Schools[1]	2020–21 UPP[2]
San Bernardino	Fontana Unified School District (USD)	35,461	45	87%
Fresno	Fresno USD	69,709	100	89%
Riverside	Moreno Valley USD	31,593	39	84%
Alameda	*Oakland USD*	*35,489*	*81*	*76%*
Riverside	Riverside USD	39,443	47	67%
Orange	Santa Ana USD	43,917	54	88%
San Joaquin	Stockton USD	33,943	56	82%

Source: California Department of Education (CDE), DataQuest
[1]2020-21 list of schools from DataQuest—does not include district/central office or non-traditional school programs (e.g., charter schools, child development centers, nonpublic schools)
[2]UPP: Unduplicated Pupil Percentage

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2 Staffing Summary

- In terms of absolute full-time equivalent (FTE), the District reported the second lowest staffing level at 115.35 FTE, just above Stockton USD at 108.00 FTE
- In terms of enrollment-to-staff ratios, the comparative group ranges from 250.74:1 in Moreno Valley USD to 344.53:1 in Santa Ana USD and the District ranks 3 of 7 at 307.66:1

Division/Department	Fontana USD	Fresno USD	Moreno Valley USD	Oakland USD	Riverside USD	Santa Ana USD	Stockton USD
Finance—Accounting, AP, Budget, Payroll	35.00	47.65	26.00	32.80	32.00	35.00	32.00
Finance—Procurement	6.00	17.00	7.00	4.00	9.00	9.00	8.00
Finance—Risk Management	3.50	13.00	5.00	8.75	8.00	10.00	9.00
Information Technology Services	54.00	93.00	33.00	26.00	44.00	29.00	28.00
Talent	27.00	41.00	55.00	43.80	27.00	44.47	31.00
Total FTEs	*125.50*	*211.65*	*126.00*	*115.35*	*120.00*	*127.47*	*108.00*
Enrollment	35,461	69,709	31,593	35,489	39,443	43,917	33,943
Enrollment per FTE	*282.56*	*329.36*	*250.74*	*307.66*	*328.69*	*344.53*	*314.29*
Rank	2	6	1	3	5	7	4
Number of Schools	45	100	39	81	47	54	56
FTE per School	2.79	2.12	3.23	1.42	2.55	2.36	1.93
Rank	2	5	1	7	3	4	6

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3 General Observations

- There are many factors that can influence a district's staffing such as available financial resources, differing programmatic emphasis, number of facilities and programs served, which services are contracted out, etc., though enrollment is typically the primary factor
- Staffing levels should reflect the resources needed to support initiatives and goals
- The economies of scale for larger districts have an impact on the numbers of staff positions
  - There must be a certain number of staff positions to handle the centralized functions required for each district
  - It should also be noted that because of the large number of schools operated by the District, many of the economies of scale one would expect to find are absent, as a higher level of staffing is required to support the operational functions associated with individual schools
- All areas of district staffing should periodically be evaluated to ensure staffing levels are appropriate, with focus on the District's priorities and goals as defined by the Board and District leadership, as well as available financial resources. This report should serve as a baseline for future analysis by the District as it evaluates its staffing and organizational needs.

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4 Finance Division—Overall Observations

- In this area, we find that highly decentralized decision-making structures, procedures, and functions, coupled with high staff turnover and lack of standardization result in increased demands for Finance Division staffing
- Distributive decision-making, combined with policies and procedures that are not implemented with fidelity, has created a demand for higher-level support staff to meet the shifting needs of school and departmental leaders, skewing the balance between management staff, departmental staff, and clerical staff
- Accounting, Accounts Payable, Budget, and Payroll staffing relative to student enrollment (1,081.98:1) ranks 3 of 7 with 32.80 FTEs
- Procurement staffing is the lowest in the comparative group in enrollment ratio (8,872.25:1), ranking 7 of 7, and in absolute FTEs with 4.00 FTEs
  - The comparative districts of similar enrollment size have an average of 8.00 FTEs to support the procurement function
- Risk Management staffing relative to student enrollment (4,055.89:1) ranks 2 of 7 with 8.75 FTEs

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5 Finance Division—Recommendations



Review District-wide centralized processes originating in the Finance Division—staff reports that some processes, in practice, are decentralized which can have an impact on efficiency and even compliance with education code and other standards.



The proportion of management and confidential positions compared to all staff positions in the Finance Division's Accounting, Accounts Payable, Budget, and Payroll Department and Risk Management Department should be examined



Review of the lower number of Procurement Department staff relative to all other districts, specifically in the purchasing technician and buyer job classifications (nonmanagement) to determine if the staffing level supports the needed functions and services

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6 Talent Division—Overall Observations

- Recent reorganization processes and the elimination of other departments and services, has resulted in some functions being reassigned to the Talent Division
  - This factor significantly influences operational functions, and contributes to the workload of staff so it should be contemplated when considering staffing levels within the division
- The division averaged approximately 932 new hire and rehire transactions over the last three school years
  - The high levels of attrition and acute staffing needs create a constant strain to provide onboarding, induction, and training services
- The division has 43.80 FTE staff to support human resources management and operations, teacher and classified staff professional development, and teacher induction functions
  - Administrator and manager staffing levels, both at 8.0 FTE, are staffed at the highest levels relative to student enrollment within the comparative group
  - 3.0 FTE of the manager positions support teacher development and induction functions

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7 Talent Division—Recommendations



Reorganization of the Talent Division to minimize the separation of duties and increase the integration of services for employee support for schools and the central office, human resources operations, and recruitment, residency, and retention services to assist in cross-training, increased staff capacity, and allow for flexibility to serve in high-need areas



Revision of job titles for Division positions, as well as modification of the Division name to align with industry standard—this will provide clarity in the position's role and improve efficiency within the Division which is an important consideration related to adjustments in staffing levels



Assessment of clerical and administrative support in the Division to align with support needs, and also evaluate positions in the confidential classification to determine if they are appropriately classified

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8 Information Technology Services Department—Overall Observations

- During interviews with staff, it was reported that the department implemented staffing reductions over multiple years through 2019 that materially changed the organizational structure of the department, reducing management positions and eliminating clerical support
  - As a result, many responsibilities previously assigned to these management and clerical positions now fall to the Chief Technology Officer (CTO) and the Executive Director
- The department's staffing levels for school support are comparatively very low, and overall department staffing levels are the lowest total FTE of 26.00, and the second lowest enrollment to staff ratio of 1,365.96:1
- For technology operations and provision of service, the number of schools supported has a direct effect on the level of service provided and the staffing needed to support such services
  - While the number of student devices supported may be similar if comparing to a school district with enrollment similar to the District, a district with a higher number of schools will require more infrastructure support (networks, wireless access points, classroom technology, etc.) and potentially more teaching and support personnel devices to maintain

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9 Information Technology Services Department—Recommendations



An evaluation of staffing of the Information Technology Services Department to address school support needs as well as additional management and clerical support required as a result of the findings—providing adequate staffing levels is crucial to support the current and future technology needs of the District



Reorganization of the Information Technology Services Department by functional area to align functions and oversight to allow for a more appropriate span of control for each supervisory or management position, and enhance the standardization of support, communications, and improve service levels



Evaluation of the District's technology procedures and standards to ensure the selection of technology that is supportable by the department and aligns with the District's technology needs and plan, and establishment of the expectation that all District staff and schools will follow the established selection process and standards

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Questions?

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Resolutions.Board Initiatives.Investments

File ID	Resolution #	Resolution Title	Adoption Date	Board Sponsor	Status of Completion	Cost vs No Cost	Financial Impact (Estimated)
21-0095	2021-0033	Land Acknowledgement	April 28, 2021	VanCedric Williams	Passed		$3,000.00
21-2507	2122-0016	Measure N Reauthorization	October 13, 2021	Shanthi Gonzales | Sam Davis	Passed	Cost	$171,000.00
21-0948	2021-0155	Yemeni Resolution	April 28, 2021	VanCedric Williams	Passed	Cost	$331,000.00
21-1489	2021-0159	SPED/CAC	June 2, 2021	Shanthi Gonzales	Passed	Cost	$1,000,000.00
21-3076	2122-0027	SPED	December 15, 2021	Shanthi Gonzales	Passed	Cost	$3,705,000.00
21-0717	2021-0046	Mental Health	April 28, 2021	Aimee Eng | Jessica Ramos	Passed	Cost	$9,000,000.00
22-0428	2122-0077	School Consolidations Delay	February 23, 2022	Mike Hutchinson	Failed	No Cost	may jeopardize eligibiliity for it's
22-0286	2122-0076	ACOE Letter	February 9, 2022	Gary Yee	Passed	No Cost	n/a
22-1288A	2122-0093	D6 Interviews	June 14, 2022	Gary Yee	Passed	No Cost	n/a
20-2435	2021-0154	Dispersed Central Office	April 14, 2021	Gary Yee | Sam Davis | Clif Thompson	Passed	n/a	n/a
22-1446	2122-0087	Charter Mtg In Person	May 23, 2022	Mike Hutchinson	Postponed	No Cost	n/a
23-1176	2223-0117	Natalie Tribute	May 10, 2023	Mike Hutchinson	Passed	No Cost	n/a
23-0413	2223-0040	23-24 Budget Adjustments (Clos	February 22, 2023	Mike Hutchinson | Clif Thompson	Passed	No Cost	n/a
21-0686	2021-0043	CAASPP	April 14, 2021	Sam Davis	Passed	n/a	n/a
22-1671	2122-0098	Pride	June 29, 2022	Sam Davis	Passed	No Cost	n/a
21-1543	2021-0163	Repay Loan Plan	June 9, 2021	Sam Davis | Mike Hutchinson	Passed		n/a
23-0690	2223-0048	Measure QQ	March 22, 2023	Sam Davis | Natalie Gallegagos Chavez | Linh Le	Passed	No Cost	n/a
23-1131	2223-0115	SB 252	April 26, 2023	Sam Davis | VanCedric Williams	Passed	No Cost	n/a
22-2129	2122-0029	Cohort 1-2 Adds	January 26, 2022	Sam Davis| Linh Le| Natalie Gallegos Chavez	Passed	No Cost	n/a
21-0314	2021-0039	No OSC recommendation	March 10, 2021	Shanthi Gonzales	Passed	No cost	n/a
21-1226	2021-0277	Ramos Reso	June 9, 2021	Shanthi Gonzales	Passed	No Cost	n/a
21-1544	2021-0164	Charter Term Ext Oppositino	June 9, 2021	Shanthi Gonzales | Mike Hutchinson	Passed	No Cost	n/a
21-0096	2021-0034	BLM Week	January 13, 2021	VanCedric Williams			n/a
22-2571	2223-0035	PSAC	November 9, 2022	VanCedric Williams | Natalie Gallegos Chavez | Linh Le	Passed	No Cost	n/a
21-2676	2122-0022	Going Concern Appeal	November 13, 2021	Shanthi Gonzales	n/a	n/a	n/a
22-1629	2122-0094	Sabbatical	June 22, 2022	Sam Davis | Gary Yee	Passed	No Cost	no direct impact
21-3077	2122-0026	School Consolidations	December 15, 2021	Shanthi Gonzales | Gary Yee	Passed	No Cost	no direct impact
21-2889	2122-0003	COVID Testing	August 11, 2021	Mike Hutchinson	Passed	Cost	tbd
21-1890	2122-0004	Hold Space for IS Students	August 11, 2021	Mike Hutchinson	Failed	Cost	tbd
21-2858	2122-0023	Additional COVID Safety Items	November 17, 2021	Mike Hutchinson	Withdrawn	Cost	tbd
23-1452	2223-0122	TSAs	June 7, 2023	Sam Davis	n/a	Cost	tbd
21-2181	2122-0012	Student Vaccines	September 8, 2021	Sam Davis | Clif Thompson | Gary Yee	Passed	Cost	tbd
22-1252	2122-0081	Foster Youth Enrollment	May 11, 2022	VanCedric Williams	Passed	Cost	tbd
22-2385A	2223-0033	1025 2nd Ave Demo	October 26, 2022	Aimee Eng | Cliff Thompson	Passed	Cost	To be determined

Resolutions.Board Initiatives.Investments

File ID	Resolution #	Resolution Title	Adoption Date	Board Sponsor	Status of Completion	Cost vs No Cost	Financial Impact (Estimated)
22-2731	2223-0036	Unclose schools	November 30, 2022	Mike Hutchinson	Passed	Cost	To be determined
23-0557	2223-0044	Fiscal Systems Audit	March 8, 2023	Mike Hutchinson | Sam Davis	Passed	Cost	To be determined
22-0592	2122-0079	Yu Ming	March 9, 2022	Aimee Eng	Passed		
21-1246	2021-0157	Grad Acknowledgement	May 12, 2021	Clifford Thompson	Passed	n/a	
21-0315	2021-0038	Prop 39 waiver	March 10, 2021	Mike Hutchinson	Passed		
21-0316	2021-0041	Bond Vision	March 10, 2021	Shanthi Gonzales | Clifford Thompson	Passed		
21-0194	2021-0037	Reparations	January 27, 2021	VanCedric Williams | Mike Hutchinson	Passed		
Other Investments Board Approval.Focus							
19-2526		Masterplan for Deferred Maintenance	December 13, 2019		Passed	Five Year Allocation	$35,000,000.00

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    D. Restructuring of Business/Operations to Centralize Services
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IV. Conclusion

DRAFT

I. Executive Summary

This memo provides a detailed update and analysis of Attachment B, adopted by the Board. The memo is divided into two main sections: Background and Recommendations for Restructuring.

The Background Section articulates the current challenge and further outlines the history and context that preceded the adoption of Attachment B. It begins with the past efforts by the District, dating back to 2017, to achieve fiscal solvency.

The Recommendations for Restructuring Section outline the information District staff continue to provide to the Board. This includes the most recent update on Attachment B areas of budget adjustment that have been shared with the board multiple times since February 2023 in the following areas:

A. Restructuring of Schools Aligned to AB1912 Process
B. Restructuring of Staff Formula to Schools
C. Restructuring of Continuous School Improvement (CSI) Division
D. Restructuring of Business/Operations to Centralize Services
E. Restructuring of School Site Allocations to Centralize Key School Investments and Revising Accompanying Board Policies to Move from Results-Based Budgeting to a More Centralized Approach with Clear Criteria for Earned Autonomies

II. Background

A. Current Challenge

As we navigate the intricate landscape of the district's fiscal affairs, a significant challenge continues to loom on the horizon with the impending expiration of one-time state, federal, and private resources at the conclusion of the 2023-24 academic year. These resources have been instrumental in bolstering and sustaining our strategic priorities, infrastructure development, and our ability to address staff retention through increased compensation. The impending conclusion of these funds demands strategic foresight and meticulous planning to ensure a seamless transition without compromising the quality of programming, support services and operations provided to our students, educators and District.

One-Time Resource	Total Resource Amount
ESSER III	$71M
State Reserve ESSER III	$1.8M
Expanded Learning Opportunity Grant	$1.6M
In Person Instruction Grant	$1.8M
Proposition 47 Learning Communities for School Success Program (LCSSP)	$1.5M

Early Literacy Block Grant	$2.3M
Rainin Foundation	$1.7M
Salesforce	$6.9M

B. History and Context

In 2017, the District was in significant financial distress. According to an analysis conducted at the time: "Of particular concern [was] deficit spending, substantial reductions in fund balance, inadequate reserve levels, approval of bargaining agreements beyond cost-of-living adjustments, large increases in contributions to restricted programs especially in special education, lack of oversight for position control that allows positions to be added before verification of funding and board approval, breakdown in leadership with excessive turnover, and the inability of the governing board to hold accountable administrators that have been allowed to overspend budgets and override board policy."[1]

The District's response to its fiscal reality involved both short- and long-term components. First, the Board approved midyear budget reductions later in the 2017-18 school year; these cuts were painful but necessary to stave off additional county intervention and a possible second state takeover. After that, the District conducted a deep analysis of the District's challenges and their root causes. That analysis identified "severe budget challenges, central office operational effectiveness needs, and a disproportionate facilities footprint to the size of our student population."[2]

In response, the Board adopted two multi year plans: the *Fiscal Vitality Plan* ("FVP"), which listed 23 "recommendations for action" to improve the District's fiscal health, and the *Citywide Plan* ("CWP"), which established (in concert with the FVP) the District's approach to "simultaneously make improvements in financial stability and key central office systems and functions to support high quality teaching and learning across the district." One of the CWP's key components was the Blueprint for Quality Schools ("Blueprint"), the purpose of which was to "identif[y] a fiscally sound number of schools given OUSD's projected student population for 2023 [with] optimal locations for schools and where high quality options are needed." As described in the CWP, the rationale for the Blueprint was as follows:

> *While we address our structural deficit, we must also continue to transform our schools as more Oakland families actively seek innovative school programs. If [families] don't find the school options they are looking for within OUSD, they will vote with their feet and look outside of our district.*
>
> *We all want well-resourced, high quality schools with innovative programs in every neighborhood. And, to create the necessary conditions in all of our schools, the following must be true:*
>
> 1. *All schools must have high quality teachers and principals, which means we need to compensate employees competitively on an ongoing basis to retain our best talent.*
> 2. *All schools must be adequately staffed, so we can support teachers and leaders in creating a quality learning environment for students.*

[1] Fiscal Crisis and Management Assistance Team, August 15, 2017, "Oakland Unified School District: Fiscal Health Analysis," p. 44 (available as Attachment A).

[2] Oakland Unified School District, Community of Schools Citywide Plan ("CWP"), p. 6 (available as Attachment B).

3. *All schools must have sufficient academic and enrichment resources and programs.*

To invest more in our schools so they are properly resourced and staffed and to reimagine our school programing options requires us to engage in the tough and painful work of both right-sizing our school district-getting to fewer schools, of a sustainable size, with more resources–WHILE reimaging the type of school programs we offer.

In other words, the District did not have sufficient resources to fully support all of its existing schools at the level that the District sought to fund them and that the schools needed in order to offer a high quality education. Therefore, in addition to addressing its structural deficit, the District sought to reduce the number of schools it operated so that the remaining schools could be "properly resourced and staffed."

The Alameda County Office of Education ("County" or "ACOE") and the State also got involved, offering support to the District and applying pressure on the District to keep it on track–in general, towards ensuring fiscal solvency and offering a high quality education and, more specifically, towards school consolidations. In addition to the County's oversight role under AB 1200 (that monitors the fiscal health of the District) and the existence of the County Trustee, the County created the Intensive Support and Technical Assistance ("ISTA") team to push into the District to support key initiatives identified in the FVP and the CWP. The County provided regular reports to the Board on the District's progress with respect to those initiatives.

At the state level, the Legislature approved and the Governor signed Assembly Bill No. 1840 ("AB 1840") in Fall 2018. One of AB 1840's many provisions was to offer one-time payments to the District (and to Inglewood USD) as an incentive to continue to make the difficult but necessary decisions to address the District's long-term financial needs and to right size the District. Under AB 1840, the State would allocate three one-time appropriations to OUSD for 2019-20, 2020-21, and 2021-22 as long as OUSD met certain conditions established prior to each fiscal year. AB 1840 included a possible list of such conditions, including the "[a]doption and implementation of necessary budgetary solutions, including the consolidation of school sites," which was later amended to read: "Affirmative board action to continue planning for, and timely implementation of, a school and facility closure and consolidation plan that supports the sale or lease of surplus property."[3] AB 1840 also directed the Fiscal Crisis and Management Assistance Team ("FCMAT") to analyze the District's progress and provide the State with an update twice a year on how well OUSD was progressing in general and with respect to the specific AB 1840 conditions. Under AB 1840, the District received allocations of $514K for 2019-20, $16M for 2020-21, and $10M for 2021-22.

In the fall of 2022, School Services of California Inc. (SSC) conducted an organizational structure and staffing review of the Finance Division, Talent Division, and Information Technology Services Department. The review was developed to provide an objective analysis of the District's current organization structure and staffing as compared to similar school districts

[3] This condition, which required the District to continue consolidating schools, was included for 2019-20 and 2021-22. This condition was initially included for 2020-21 but then taken out at the last minute.

County	District Name[4]	20-21 Enrollment	# of Schools	2020-21 UPP[5]
San Bernardino	Fontana Unified School District (USD)	35,461	45	87%
Fresno	Fresno USD	69,709	100	89%
Riverside	Moreno Valley USD	31,593	39	84%
Alameda	*Oakland USD*	*35,489*	*81*	*76%*
Riverside	Riverside USD	39,443	47	67%
Orange	Santa Ana USD	43,917	54	88%
San Joaquin	Stockton USD	33,943	56	82%

In September 2023, the Fiscal Crisis Management Assistance Team (FCMAT) assigned to support Oakland Unified School District (OUSD) provided an update to the Assembly Committee on Budget, Senate Committee on Budget and Fiscal Review, and the Department of Finance on the progress the district has made in addressing our financial challenges:

> *"Essential to the district's success will be identifying and implementing a comprehensive budget reduction plan that resolves the district's structural deficit spending pattern. The governing board has not agreed on how to achieve this and has been unable to provide unified, timely guidance to district leaders for implementation. The lack of a comprehensive stabilization plan has resulted in short-term spending adjustments, often made period by period, without regard to the larger context of the district's status or a goal of stabilization. This has reduced or eliminated the positive compounding effect that timely adjustments would provide and has hindered the district's ability to develop and provide timely, reliable financial information for major decision-making. Complete implementation of a fiscal stabilization plan to greatly reduce or eliminate the district's structural deficit is imperative."*

As stated in the AB1200 Letter:

F. "In order for ACOE to verify that Board and District staff are implementing the budget adjustments the Board approved within the Public Disclosure documents, OUSD will:
   1. Provide ACOE with a Board-approved detailed update on its list of Budget Adjustments by October 31, 2023;
   2. Share additional updates in ACOE's bi-weekly call to monitor the staff and Board's progress with strategic planning;
   3. Present a public update to be provided by First Interim, with further public disclosure and formal Board Action required no later than February 2024, to ensure the District meets its obligations in the subsequent fiscal year."

[4] 2020-21 list of schools from DataQuest—does not include district/central office or non-traditional school programs (e.g., charter schools, child development centers, nonpublic schools)
[5] UPP: Unduplicated Pupil Percentage

As we are approaching the end of the budget development cycle for the SY24-25, February is the month when we must receive board decisions about next year's budget and position changes, as well as any other adjustments that must be made to meet our future financial obligations.

C. Recommendations

Staff has continued to provide the Board with information and updates regarding the Budget development for 2024-25. Below is the most recent update on Attachment B which provides information about areas of budget adjustment that have been shared with the board multiple times since February 2023. These reductions are summarized below.

One-Time Resource	**Total Resource Amount**
School Site Allocations- Discretionary (Unrestricted)	$0.5M
Adjustment to School Site Allocations- Local Control Funding Formula (LCFF)	$2.6M
Allocate additional resources only after May revise	
Central Office: CSI Restructuring	
Central Office: Legal Department Restructuring	
Central Office: All other departments Restructuring	$M
Review existing board resolutions and associated costs	
Review Special Education Program costs	
Maintaining small school investments	
Reduction of COVID era investments	$12M
Reduction of Vacancies	$1.8M
Additions are summarized below	
Ongoing Enrollment Office Investments	$1M for two years $.5M/Year
One Time Investments returning to Base & Other Resource	
Facilities and Deferred Maintenance	

III. **Restructuring Recommendations**

A. Restructuring of Schools Aligned to AB1912 Process

Analysis after analysis on our District financial dilemmas and low student achievement outcomes has identified a clear problem for Board Leadership to solve concerning the number of schools we operate. This dilemma is not easily solved. However, it is clear that OUSD operates twice as many schools as other similarly-sized Districts. There have been waves of reform efforts that have been implemented in OUSD under the many Superintendents that have led our District. Some have arguably been successful while others have flamed out only to leave behind disappointment and waning trust in the public education system. The recommendation to close and merge schools is action the Board should take to interrupt decades of inefficient spending and prioritizing politics and adults over the success of future generations of students.

While it is unlikely that we operate half the number of schools in our District, the analysis provides insight as to how District resources could be re-invested in fewer schools. **The District does not suggest school closures or mergers with the singular hope of saving money; yet instead, the driver is a deeper investment in student and family programs and services, better outcomes for students, and the ability to pay staff a competitive wage required to live and work in Oakland.**

The Board and school District are guided by our mission that seeks to inspire students and staff alike by "focusing on high academic achievement while serving the whole child, eliminating inequities, and providing each child with excellent teachers, every day."

Unfortunately, the operational and programmatic infrastructure to fully realize our mission and deliver on our commitments to students, families and educators are not currently in place due to inefficient spending. Most importantly, the school-based programs and services that could be concentrated in fewer schools is a missed opportunity to implement the mission of our District. Students and families currently access a reduced menu of programs and services because funding is spread too thinly across multiple school sites instead of concentrating funding in fewer schools that would allow for a deeper investment in essential programs and services that support, inspire and retain students and educators throughout our District.

The School Board has the opportunity to implement the Assembly Bill (AB) 1912 process as outlined in legislation and subsequently provide our District with a renewed 5-year vision for a quality public education system in Oakland. **The window to take action and work towards a collective vision for operating fewer schools is diminishing and will likely result in extreme State intervention as experienced 20 years ago if the Board delays any immediate action**. Taking action requires the AB 1912 process be implemented, and a decision adopted by October 2024 to provide the necessary time for families to understand their enrollment options by the opening of the enrollment window in December 2024.

For too long, years of OUSD School Boards have avoided solving the dilemma of operating too many schools and have only intensified the added problems of declining student enrollment, the inability to pay staff a liveable wage, and poor academic outcomes for students.

Few understand the deep and complex financial dilemmas of the District like Board Directors. Therefore, it is important that they connect their commitment to social justice and equity to the difficult decision ahead to address the number of schools we operate through the outlined AB1912 process.

At this point, the Board has openly acknowledged the continued and persistent challenge of our finite resources being too thinly stretched when there remains an excessive number of schools compared to our current enrolled student population and statewide and national declining enrollment trends. Discussions have centered on the repercussions of this surplus, such as limited access to expanded programs and outdated facilities.

Yet, often overlooked is the dual challenge facing OUSD: the continued abundance of schools alongside a projected worsening teacher shortage.

As an urban school district, OUSD is disproportionately affected by this national teacher shortage, and compounded by the impacts of extreme living costs in Oakland and the greater Bay Area. Efforts in recruitment and retention have been intensified, with our programs serving as national models. **Despite strides made in these practices, the need for qualified teachers escalates with the number of schools. Consolidating schools would mitigate staffing demands and facilitate equitable resource allocation, ensuring every OUSD student receives the quality education they deserve**.
Maintaining surplus schools exacerbates staffing demands, resulting in students being taught by less qualified teachers or experiencing teacher vacancies throughout the year. Consolidating schools improves resource allocation, attracting experienced educators and enhancing the educational experience. Annually, the District contends with at least 30 classrooms without a teacher, impacting hundreds of students. Nearly 36% of our teachers have less than 5 years of teaching experience, and our reliance on emergency permit teachers has doubled in the last five years.

While consolidating schools won't entirely address staffing challenges, it offers a greater likelihood of students having experienced teachers and reduces instances of teacher vacancies. *This is our collective responsibility*. While consolidating schools may present some challenges, maintaining excess schools amidst a worsening teacher shortage neglects our students' right to quality education, which must be our foremost concern.

B. Restructuring of Staff Formula to Schools

The Board is recommended to direct staff to take the remainder of this calendar year and adopt an Oakland base staffing formula that assigns key supplemental staff at every Oakland District school instead of the approach that is taken now to provide dollars to sites in the hope that schools will invest

in key positions. This recommendation would need to be in place by December 2024 in order for the cascade of activities needed to successfully implement this supplemental staffing approach.

The outcomes for students have been flat and uneven for too many years for us not to take action on the supplemental staffing formulas at school sites. Additionally, the Central Office infrastructure needed to implement a fee for service model that has been left-over from the Results Based Budgeting (RBB) phase of our budgeting approach is not attainable given the overall financial dilemmas in our District. In the early 2010's, the District shifted to some of the provisions under Board Policy 3150[6], (most noticeably, a teacher to student ratio and the assignment of basic school staff) without addressing the areas of the District financial system that needed to be updated after the removal of RBB.

This resulted in an uneven approach to budget development that even now persists. Moreover, some schools do not always spend the entirety of their school based funds. While certainly unintentional, this reality is often the result of the everyday demands and challenges placed on school leaders that often prohibit them from the detailed level of financial management required, leaving behind valuable resources to school communities.

The recommendation for a new staffing formula does not end school site decision making, rather, it allows for the most strategic use of multiple funding sources to be braided together to maximize the services at school sites.

School sites would still receive site-based allocations, however, this would occur ***after*** the basic and agreed upon staffing for each school was in place. The impact of this approach to budgeting may seem insignificant. However, the ability for programmatic alignment and coherence to be in place to assist in the implementation of key District strategies would be groundbreaking. There are benefits to assigning the supplemental staffing at school sites from programmatic and financial services perspectives while not impacting the services at school sites. Taken together, the implementation of AB 1912 processes and defining the Oakland base staffing would lead to the maximization of services our students should access in alignment with our District vision, mission and Strategic Plan.

C. Restructuring of Continuous School Improvement (CSI) Division

Restructuring of the Continuous School Improvement (CSI) Division was presented to the Board in August 2023 and implementation of remedies to address the themes outlined in the Public Works Report is underway. The recommendations were the following:

[6] The Board Policy on Results-Based Budgeting provides policy direction to the Superintendent regarding the Oakland Unified School District's continuous budget development process. The Board Policy on Results-Based Budgeting is directly aligned to and builds upon Board of Education policies on School Governance and Quality School Development.

Theme	Recommendation
1	CSI Restructuring: Realignment of 25 positions within CSI to be more productive, eliminate 29 positions and create 6 positions.
2	Strong need to improve small schools to improve CSI services.
3	Lack of Accountability: Use of data-driven decisions to achieve strategic goals.
4	Lack of collaboration among CSI Departments and with Network Superintendents.
5	Lack of Clear Communication District-wide.
6	Better Balance between site autonomy and central office non-negotiables.

Themes 1 (*CSI Restructuring*), 3 (*Lack of Accountability*), and 4 (*Lack of collaboration among CSI Departments and with Network Superintendents*) are being implemented together because they are deeply connected to the way CSI Departments and Network Superintendents collaborate. Theme 2 (*Strong need to improve small schools to improve CSI services*) was addressed in the section above recommending the Board implement the AB 1912 process. Themes 5 (*Lack of Clear Communication District-wide*) and 6 (*Better Balance between site autonomy and central office non-negotiables*) are district-wide dilemmas that have not been the focus of this redesign effort. However, an approach to begin addressing Theme 6 is discussed above in the supplemental staffing formula recommendation.

The CSI Division will be restructured so that services that support schools are supervised and directed by the Network Superintendents. This does not make the Executive Director of a Department obsolete because the programmatic guidance will still be developed by the appropriate Department. Yet, the decision to direct services to particular schools will be under the direction of the Network Superintendent because they are the most knowledgeable of site-level support needs.

Additionally, the recommendation to change the Academic Structure to situate underneath the Network Superintendent to address improved coherence, collaboration, and communication is being implemented. The Network Superintendents would supervise the academic program and the grade-span specific Executive Director. A picture of how this structure has changed over-time is below:

Academic Year	Structure Change
2022-2023	The Executive Director of Academics and Instructional Innovation reported to the Chief Academic Officer.
2023-2024 *[This Year]*	A temporary structure was created: Director of Elementary Instruction Reports to Elementary School Network Superintendents; Director of Literacy reports to Elementary School Network Superintendents; Director of Secondary Instruction reports to High School and Middle School Network Superintendents.

2024-2025 *[New Structure]*	Elementary Executive Director supervised by Elementary School Network Superintendents; Secondary Executive Director supervised by High School and Middle School Network Superintendents.

Each year, school-based surveys are collected from school principals. Within the data collected, there were concerns that emerged from principals that there are Department Partners that are not accountable to being at school sites. In some cases, there was no predictable schedule for the school to know when a Department Partner would be on site to work with the school. This lack of clarity causes schools to feel like Department Partners are not worth the investment. To address this concern, Department Partners began providing schedules that specified a predictable schedule of support for schools to follow. **The Network Superintendent is responsible for setting a predictable schedule with the Department Partners and the Department Executive Director is responsible for ensuring that the Department Partner is supporting schools to implement District programmatic guidance. This is an example of how our Network Superintendents and Department Leaders are approaching dual supervision of the Department Partners.** Additionally, the Public Works Report proposed the creation of the following Directors to be part of the Network School Support Teams: Director of Equity, Director of Community Schools, Director of English Language Learner and Multilingual Achievement (ELLMA). These additions are not possible due to the need to significantly decrease investments district-wide.

Lastly, the recommendation for the Early Childhood Education (ECE) Department to be eliminated will not be implemented and the hiring for the Executive Director of Early Childhood Education is underway. This decision is based on the level of management needed to implement The Oakland Children's Initiative which is resulting in increased funding to expand early childhood programs and services. There are, however, structural changes that are necessary as we learn more about the expectations for expanding services in the preschool setting. The Chief Academic Officer and the new Executive Director of ECE will make changes to the structure in the near future.

Future restructuring changes may be needed as funding to central services is decreased in order to continue to mitigate funding small schools.

D. Restructuring of Business/Operations to Centralize Services

OUSD operations departments will conduct a feasibility study in the 2024-25 school year to identify cost savings in key operation areas for the District. This would involve a comprehensive examination of current spending, resource allocation, and operational efficiency across critical areas including administration, procurement, facilities management, transportation, utilities, technology services, and safety investments with the support of the Chief Systems and Services Officer (CSSO) team. This study would identify potential areas for cost reduction without compromising the quality of education and services provided to students. By leveraging data analysis of school site spending in these areas, stakeholder feedback, and best practices in educational management, the study proposes actionable strategies that could include streamlining administrative processes, optimizing facility energy use, renegotiating vendor contracts, adopting cost-effective technology solutions, and reevaluating transportation routes. The ultimate goal is to enhance financial sustainability and allocate more

resources directly to student learning and support services, thereby improving educational outcomes while ensuring fiscal responsibility.

Below are the key areas the feasibility study will address:

Operational Area(s)	**Summary**
Copiers, Printers, Printing Costs, and Toner Costs	Centralizing copier and printer options can lead to substantial cost savings, particularly in printer and toner expenses and paper usage. By consolidating these devices into fewer, more efficient models, OUSD may be able to benefit from reduced energy consumption and lower maintenance costs due to the decreased need for servicing a wide variety of machines. Bulk purchasing of toner and paper for centralized printers can also significantly reduce costs.
Centralized Fleet Management	Currently OUSD's vehicles are managed by each department individually, including the procurement of vehicles, gas, maintenance, and smog. This would be centralized. Centralizing Safety Systems: Centralizing key safety tools to key site investments such as Walkie Talkies and Visitor Management Systems, can support increased safety systems in schools. Likely not a cost savings, but will significantly enhance the level of service and safety provided to schools.
Safety Investments	By implementing a unified approach, schools can ensure a streamlined, consistent communication channel across the campus, enabling quick responses in emergencies and facilitating better staff coordination. The Visitor Management System enhances security by providing a robust method to track and manage all visitors, ensuring that only authorized individuals can enter school premises.
Centralizing Procurement	Centralizing the procurement of school supplies, furniture purchases, and managing utilities can lead to substantial efficiencies and savings for educational institutions. By adopting a unified procurement strategy, schools can leverage bulk purchasing to secure lower prices on supplies and furniture, ensuring both quality and consistency across classrooms while minimizing costs.

Mail Services	Streamlining mail services within the district post-pandemic represents a strategic approach to reduce operational costs, though it may introduce potential service delays.

The projected cost savings will take multiple years to develop the district's cost savings or cost avoidance. These projections are after 3 years of implementation.

Operational Area(s)	**Operational Impact**	**Fiscal Impact**
Copiers, Printers, Printing Costs, and Toner Costs	Centralized copier and print options typically offer better controls for managing print jobs, which can lead to further savings by reducing unnecessary printing, promoting double-sided printing to save paper, and allowing for more accurate monitoring and replenishment of consumables. This approach streamlines operations and encourages more responsible printing practices, reducing waste and operational expenses. Overall, the move towards centralizing copier and printer options can contribute to a more cost-effective, efficient, and environmentally friendly printing environment within an organization.	Up to $500,000 annually after 3 years.
Centralized Fleet Management	Centralizing fleet management will allow us to save monthly, project life cycle costs, and better vehicle maintenance and gas prices.	Potentially 1-5% cost avoidance after 3 years as we improve efficiency.
Safety Investments	By implementing a unified approach, schools can ensure a streamlined, consistent communication channel across the campus, enabling quick responses in emergencies and facilitating better staff coordination. The Visitor Management System enhances security by providing a robust method to track and manage all visitors, ensuring that only authorized individuals can enter school premises.	No savings.

Centralizing Procurement	This centralized approach simplifies procurement, reducing administrative overhead and allowing for better negotiation with suppliers. Additionally, managing utilities centrally can optimize energy consumption across buildings, leading to significant savings.	Up to $500,000 annually or projected cost avoidance in 3 years
Mail Services	Consolidating mail operations, such as centralizing sorting facilities or reducing the frequency of deliveries, can significantly lower expenses related to transportation, labor, and maintenance of facilities.	Up to $100,000

Below are the key quarterly milestones towards completion of the proposed 2024-25 feasibility study to identify cost savings in key operation areas for the District:

Operational Area(s)	**Key Quarterly Milestones**
Copiers, Printers, Printing Costs, and Toner Costs	Key quarterly milestones include a 3rd Party Assessment, selecting a vendor to support the centralization, and developing an implementation plan across the schools and departments over the 2025-26, and 2026-27 school years.
Centralized Fleet Management	Key milestones would be assessing current practices Tech Services, Nutrition Services, B and G, Facilities, Warehouse, Academics, Risk Management, and any other departments that currently manage a fleet of vehicles and identify opportunities for improvement and savings.
Safety Investments	Key implementation milestones for this initiative would include the selection of technology platforms that meet the specific needs of the school environment, training for staff on how to effectively use these tools, integrating these systems into the school's existing security infrastructure, and regular drills to ensure readiness.
Centralizing Procurement	Key implementation milestones in this strategy include conducting a comprehensive audit of current procurement practices and utility usage, identifying preferred vendors and products, negotiating contracts that leverage the institution's

	consolidated purchasing power, and implementing tracking systems for monitoring consumption and expenditures.
Mail Services	Implementation milestones for optimizing mail services include evaluating current mail flow and volumes, identifying areas for consolidation, upgrading to more efficient sorting technologies, and retraining staff for new protocols that align with other deliveries.

E. Restructuring of School Site Allocations to Centralize Key School Investments and Revising Accompanying Board Policies to Move from Results-Based Budgeting to a More Centralized Approach with Clear Criteria for Earned Autonomies [details forthcoming]

IV. Conclusion

The Board is aware of the current dilemmas and difficult decisions required to address them. These recommendations have been diligently provided by staff through detailed analysis, continued feedback and documented engagement. The successful implementation of any restructuring will require decisive action by the Board. This memo also outlines the time necessary to effectively execute on the recommendations provided.

DRAFT

2025-26 Budget Balancing Solutions
resentation

OAKLAND UNIFIED SCHOOL DISTRICT
Community Schools, Thriving Students

2025-26 Budget Balancing Solutions, Attachment C



Presented by: Lisa Grant-Dawson, Chief Business Officer
Ryan Nguyen, Interim Chief Financial Officer

Board of Education Study Session, October 23, 2024

2025-26 Budget Balancing Solutions

2025-26 Budget Balancing Solutions

OAKLAND UNIFIED SCHOOL DISTRICT
Community Schools, Thriving Students

I. Conditional Budget Approval and the Way Forward

II. Continuing the Sustainable Path Forward: The 2024-25 Budget Development Process

III. A Summary of Budget Balancing Solutions - Attachment C

IV. Next Steps

OAKLAND UNIFIED SCHOOL DISTRICT
Community Schools, Thriving Students

I. Conditional Budget Approval and the Way Forward

2024-25 Budget Adoption
Conditional Approval Requirements

Budget Conditional Approval		Completion Status	Description
June 2024	2024-24 Budget and LCAP Adopted	X	• Adopted June 26, 2024 • LCAP was approved
Sept 2024	ACOE Conditionally Approves the Budget	X	• Conditional Approval letter dated September 16, 2024. District provided with several required deadlines for compliance and pending review and final disposition of the 2024-25 Budget.
Sept 2024	Task 1 - Sept 30th District Confirms Budget Target for 2025-26?	X	• Target revised from $87M at adoption to $95M
Oct 2024	Task 2 - October 8th Cohesive & Aligned Strategic Plan/Budget Balancing Solutions & Board Study Session Date	X	• Draft Budget Balancing Solutions Submitted and Study Session Date set for October 23, 2024
Oct 2024	Task 3 - Sept 23rd Board Study Session	X	• Present Budget Balancing Solutions and Board to provide Staff with Direction on Budget Scenarios by October 30th

2024-25 Budget Adoption
Conditional Approval Requirements

Budget Conditional Approval		Completion Status	Description
Nov 2024	Task 3 - ACOE will conduct a review of all the items and make final Budget determination		• District continues to meet with Trustee and ACOE to provide updates on strategic and cohesive plan • ACOE meets with Trustee and District to review and support cohesive alignment
Nov 2024	Task 4 - Board Take Action on A Budget Balancing Scenario		• By November 30th • Ideal timeline for actions November and December, but not later than February 2025
Dec 2024	Task 5 - Board to take action or set of actions to implement Budget Solutions		• By December 15th
Jan 2024	Continue Set of Actions and Implementation		
Feb 2024	Final Board Actions for Budget Development and Balancing		• The District must meet March 15th as well as finalize site and department budget development for timely adoption of a balanced budget

Annual Budget Balancing Activity Cycle

- The District has annually developed budget balancing solutions
  - Over the last three years have developed a Budget calendar process in communication with the ACOE:
    - October - Budget Balancing Solutions/Options
    - November - January - Engagement and Strategy development
    - February - Board Decisions
    - June - Adopt the Budget
  - For 2025-26, we now have Attachment C which includes the implementation of the prior year Attachment B and 2024-25 adopted Restructuring Plan

Annual Budget Balancing Activity Cycle

- We **MUST** to build a sustainable long term and sustainable plan, not an annual plan
  - This has been the 20+ year conundrum.
  - Every school has a different budget story
  - Every school has different budget solution to speak to the unique needs of the students that come from different communities around Oakland.
    - The Small School Movement, Community School Model, and BP 3150 leaned heavily on supporting schools with site based decision making and "maximizing" allocations over time to meet the individual school needs.
    - After a 20 year trial run, the numbers show that we cannot maintain this level of allocation and autonomy **and** also be a sustainable school district.
  - As a **Unified School District**, we have to simplify our approach so that we can better guarantee a high quality school in every neighborhood that aligns with and delivers on our district's core values and the Superintendent and Board Goals

II. Continuing the Sustainable Path Forward: The 2024-25 Budget Development

OAKLAND UNIFIED SCHOOL DISTRICT
Community Schools, Thriving Students

2024-25 Budget Balancing Solutions and 2025-26 Restructure Plan

February 28, 2024

- Board Approved Agenda Item 23-2308D, Resolution 2324-0137
    - $16.5M of 2024-25 Budget Balancing Solutions and 2025-26 Restructuring Plan which includes:
        - A. Restructuring of Schools Aligned to AB1912 Process
        - B. Restructuring of Staff Formula to Schools
        - C. Restructuring of Continuous School Improvement (CSI) Division
        - D. Restructuring of Business/Operations to Centralize Services & Asset Management
        - E. Restructuring of School Site Allocations to Centralize Key School Investments and Revising Accompanying Board Policies to Move from Results-Based Budgeting to a More Centralized Approach with Clear Criteria for Earned Autonomies

2024-25 Budget Balancing Solutions and 2025-26 Restructure Plan

- The Budget Balancing Solutions address Restructure Strategies B - E
- Each strategy is aligned to the Three R's Resolution - Re-envision, Redesign and Restructure OUSD
- Restructuring Strategy A. Restructuring of Schools Aligned to AB1912 Process
  - Follows a parallel, but different process timeline per the legislation and as directed by the Board
  - Though not presented as part of the Budget Solutions, Restructuring the District's footprint is imperative to the District's sustainability.

2024-25 Budget Balancing Solutions and 2025-26 Restructure Plan

Updated AB 1912 Timeline and Milestones (con't)

Equity Impact Analysis Metrics & Criteria Development (June - September 2024)	During this period, the development of criteria and agreement on the metrics for the Equity Impact Analysis is carried out.
Approval of Metrics (August 28, 2024) ***Requesting board approval to move to September 25, 2024***	The final set of metrics is recommended, and the process of how feedback is incorporated is described during a regularly scheduled Board meeting.
Scenario Building and Equity Impact Analysis* (October 2024) ***Includes Coinciding Financial Analysis***	Different scenarios are built, considering regional aspects, facilities conditions, travel distances, programmatic considerations, and attendance boundaries.
Staff Report - 1st Read of Recommended School Changes (November 13, 2024)	The first read of the staff report on the recommended school changes is presented.
Staff Report - Adoption of Recommended School Changes (December 11, 2024)	The finalized recommended school changes and accompanying staff report will be brought to the Board for possible action.
Enrollment Window Impacted by Timeline (January 2025)	Enrollment processes will be impacted as a result of the timeline and any decisions made.

OAKLAND UNIFIED SCHOOL DISTRICT
Community Schools, Thriving Students

III. A Summary of Budget Balancing Solutions - Attachment C

2025-26 Budget Balancing Solutions Summary

- 28 Options
  - 15 - Re-Envision
    - Unrestricted $41.4M
    - Restricted $3.6M
  - 6 - Redesign
    - Unrestricted $2M
    - Restricted $0
  - 7 - Restructure
    - Unrestricted $18.6M
    - Restricted $0

$95.0M Unrestricted Target
$65.6M Options Total
$29.5M Variance to Target

2025-26 Budget Balancing Solutions Summary

Attachment C Summary - $95M		Ongoing				Grand Total
		Unrestricted		Restricted		
		Personnel	Non-Personnel	Personnel	Non-Personnel	
Re-Envision	School Site	$35.4	$1.0	$76.94	$2.00	**$115**
	Central Office	$2.3	$2.6	$3.86	$2.00	**$11**
	Other	$3.7	$0.0	$0.00	$0.00	**$4**
Redesign	School Site	$2.0	$0.0	$2.8	$0.00	**$5**
	Central Office	$0.0	$0.0	$0.00	$0.00	**$0**
	Other	$0.0	$0.0	$0.00	$0.00	**$0**
Restructure	School Site	$14.6	$0.0	$0.0	$0.00	**$15**
	Central Office	$2.0	$0.0	$0.8	$0.00	**$3**
	Other	$2.0	$0.0	$0.00	$0.00	**$2**
Total	School Site	$52.0	$1.0	$79.74	$2.00	**$135**
	Central Office	$4.3	$2.6	$4.66	$2.00	**$14**
	Other	$5.7	$0.0	$0.00	$0.00	**$6**
Grand Total		**$62.0**	**$3.6**	**$84.40**	**$4.00**	**$154**
Unrestricted Target		**$95.0**				
Variance		**$29.5**				

IV. NEXT STEPS

OAKLAND UNIFIED SCHOOL DISTRICT
Community Schools, Thriving Students

1. Board Review and accept the 2025-26 Budget Balancing Solutions (BBS)
2. Staff continue with developing the Budget Solution Strategies and continue engagement.
3. November 7, 2024 Budget and Finance Review BBS
4. November 8, 2024 - ACOE and Trustee review District progress and determine status of the 2024-25 Budget
5. November 13, 2024, staff Returns with recommendations and proposed actions on the BBS
6. December 15, 2024
    - Board take first series of actions to implement the 2025-26 BBS
    - Present and Adopt the First Interim

Questions/Comments



EVERY STUDENT THRIVES!



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