

#### **Table of Contents**

SECTION ONE: TIMELINES AND DEADLINES	2
SECTION TWO: ALLOCATION OF RESOURCES	2
List of Commonly Used Resources	3
SECTION THREE: THE BUDGET ALLOCATION TOOL	3
SECTION FOUR: AVERAGE & OTHER COSTS	4
Average Cost Spreadsheet	4
Average Cost Chart as of 10/18/24	4
Extended Duty for Teachers Beginning August 12, 2024	4
SECTION FIVE: DEFINITIONS	5
Budget Language	5
Talent Language	6
SECTION SIX: FAQ & SUPPORT - WHO CAN HELP WITH THIS PROCESS	6
SECTION SEVEN: POSITION REVIEW SESSION INFORMATION	7
Schedule for Central Budget Review Sessions	8
THE 2025-26 CENTRAL PLANNING HANDBOOK TEAM	9



# SECTION ONE: TIMELINES AND DEADLINES

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Key Resource Section: → Preparing for the review Session Checklist

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



# SECTION TWO: ALLOCATION OF RESOURCES

### **Key Resource Section:**

→ State of California's Local Control Funding Formula (LCFF), <u>click here</u>

# List of Commonly Used Resources

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



# SECTION THREE: THE BUDGET ALLOCATION TOOL

### **One-Pager:**

948											
	CENTRAL 1-PAGER  Research Assessment & Data Site Leader>> Juan Du										
	Research Assessment & Data	Site Lei	ader>>								
ALLC	OCATIONS	Initial Allocation	Adjustment	Final Allocation	RSRC	PRGM	Grant Status				
BUDGET CODE	ALLOCATION										
1. FTE ALLOCATION	INFORMATIONAL ONLY										
ANALYTIC	Analytic	7.34		7.34							
CLASMGMT	Classifed Management	2.00		2.00							
CLCONMGT	Classified Confidential Management	1.00		1.00							
CLERICAL	Clerical	3.00		3.00							
	TOTAL CLASSIFIED FTE	13.34	0.00	13.34							
2. TOTAL FTE ALLOCATION											
TOTAL CENTRAL CERTIFICATED FTEs		0.00	0.00	0.00							
TOTAL CENTRAL CLASSIFIED FTEs		13.34	0.00	13.34							
TOTAL CENTRAL FTEs		13.34	0.00	13.34							
3. BUDGET ADJUSTMENT TARGET											
CENTRAL BASE BUDGET (0000)											
Current FY Base Budget UnAdjusted	\$1,881,695.50	\$1,881,695.50	\$0.00	\$1,881,695.50	0000						
Next FY Base Budget Target %	0%				0000						
Next FY Base Budget Target \$	\$0				0000						
Next FY Base Budget Adjusted \$	\$1,881,695.50				0000						
RESOURCE ALLOCATION Summary	RESOURCES	Initial Allocation	Adjustment	Final Allocation							
TOTAL UNRESTRICTED BASE	0000	\$1,881,695.50	\$0.00	\$1,881,695.50							
TOTAL UNRESTRICTED OTHER	0002-1999	\$1,086,087.24	\$0.00	\$1,086,087.24							
TOTAL RESTRICTED	2000-9999	\$260,138.34	\$0.00	\$260,138.34							
TOTAL RESOURCE ALLOCATION		\$3,227,921.08	\$0.00	\$3,227,921.08							
BUDGET CODE =	RESOURCE DESCRIPTION =	Initial Allocation 🛐	Adjustment ਵ	Final Allocation \Xi	RSRC =	PRGM \Xi	Grant Status 7				
00001110	General Purpose-Genl Ed, K-12	\$1,096,498.70		\$1,096,498.70	0000	1110					
00001910	General Purpose-Certif. Subs	\$785,196.80		\$785,196.80	0000	1910					
00041110	Central Concen-Genl Ed, K-12	\$1,086,087.24		\$1,086,087.24	0004	1110					
90401340	LEA Medi-Cal-Behv.health Sci	\$205,168.82		\$205,168.82	9040	1340					
92251529	Kaiser/ebcf H&w-CCSPP Cohort 2	\$54,969.52		\$54,969.52	9225	1529					

### Data Entry:



AUTO Populated Carried	10/29/2024	AUTO Populated	DATA ENTRY																					
948	Central *	Research Assessment &	Data																					
LOOKED	100/20	(To split PCN funding, mouse over cell CI for a quick FAQ)	LOOIED	[Nan-FTI Items: find existing item to badget for next year by looking at Receases—Program and Object in salarms 12 and 13. (etcr Description for <u>MEW</u> Non-FTE Item.]	LOOKED	LOOKED	[Select Job Class for New Position Request]	LOOMED	[Select Content Area for Teacher pesitions]	LOOKED	LOOKED	LOCKED	LOCKED	LOOKED	LOOKED	LOOID	[Enter D for new split POI to override existing PT6]	[Select a budget code for next year fanding]		[See Cell CI for split instructions]	[feter positive to increase and negative to decrease]	Damfication is required for FTE Action increase, Addition, Reduction, (Eminetics)	LOOKED	LOOKED
1	1	3		\$	6	7		9	10	11	- 12	13	54	15	16	10	21	22	23	24	25	26	v	28
	Category	iten #		Item Description	Empld	Job Category	Job Class	Job Class Title	Content Area	Current Location	Current Rsrc-Prgm	Current Resource	Grant Status	Current Object	Current LCAP	Current 'Year Code'	Current FTE	Budget Code	Position Action	Funding Action	FTE Change Value	Comments-Site Leader	Next Year FT	TE Next Year FTI Acct %
948	FTE *	1550-180176	1550	DU, JUAN	21574	CLCONMGT	ED RAD ·	Executive Director RAD	*	9480	0000-1110	0000		2305	99999	0	0.40						0.400	40.00%
948	FTE -	1550-282964	1550	DU, JUAN	21574	CLCONMGT		Executive Director RAD	•		0004-1110	0004		2305	0208	0	0.60			-	•		0.600	60.00%
945	FTE V	1716-180253	1716	SMITH, KEVIN C	12850	ANALYTIC	DATA ANL2 *	Data Analyst I	-	9180	0000-1110	0000		2405	2020	0	0.40	*					0.400	40.00%
948	FTE -	1716-282976	1716	SMITH, KEVIN C	12830	ANALYTIC		Deta Analyst II	*	9480	0004-1110	0004		2405	0208	0	0.60	*	-	-			0.600	60.00%
948	FTE -	2945-180253	1945	SCHMICKZ, KZVIN	15530	ANADITIC		Data Analyst II	٣	9480	0000-1110	0000		2405	99999	0	0.40				•		0.400	40.00%
948	FTE +	2945-282976	1945	SCHMIDKE, KEVIN	15530	ANALYTIC	DATA ANL2 -	Data Analyst II	-	9480	0004-1110	0004		2405	0208	0	0.60		-				0.600	60.00%
948	FTE -	2525-180255	2525	YEANG, RATTANA	18486	ANACITIC		Data Analyst II	*		0000-1110	0000		2405	99999	0	0.20		•		•		0.200	20.00%
948	FTE -	2323-282976	2323	YEANG, RATTANA	18485	ANALYTIC		Data Analyst I	*		0004-1110	0004		2405	0208	0	0.80		-		•		0.800	80.00%
918	FTE -	2746-282976	2746	FRIED, RINAT	22688	ANALITIC		Research Assoc Early Child	•	9180	0004-1110	0004		2405	0208	0	1.00		•		•		1.000	300.00%
948	FTE -	3601-180253	5601	RADKE, SUSAN L	26350	ANADYTIC		Analytics Spec GIS Mapping	٣		0000-1110	0000		2405	99999	0	0.40				•		0.400	40.00%
948	FTE -	3601-282976	3601	RADKE, SUSAN L	26350	ANALYTIC		Analytics Spec GIS Mapping	-		0004-1110	0004		2405	0208	0	0.60		-		•		0.600	60.00%
948	FTE -	5722-180176	5722	MCCLAN, CHRISTINA L	28255	CLASMGMT		Statistician	٣	9480	0000-1110	0000		2305	2222	0	0.40		*		•		0.400	40.00%
948	FTE -	5722-282964	3722	MCOLAN, CHRISTINA L	28255	CLASMGMT		Statistician			0004-1110	0004		2305	0208	0	0.60		-		•		0.600	60.00%
915	FTE v	4257-329434	4257	LEONARD, SCOUT	54795	ANALYTIC		Data Analyst II		9180	9225-1529	9225		2405	0502	0	0.54				•		0.540	100.00%
948	FTE -	6858-043858	6353	NGUYEN, THUYDUNG	9211	CLASMGMT		Business Mgr Central Office	-	9480	0000-1110	0000		2305	99999	0	1.00						1.000	300.00%
948	FTE -	8236-184680	82.56	AL-TAHER, EMAN B	32793	ANALYTIC		Data Analyst I	*		9040-1340	9040		2405	05/01	0	1.00				•		1.000	100.00%
948	FTE -	8811-282976	8811	Vecancy	Vacancy	ANALYTIC		Business Intell Data Architect	*		0004-1110	0004		2405	0208	0	1.00		-		•		1.000	200.00%
948	FTE -	899-180253	299	KIMBALL, JUSTIN G	6688	CLERICAL		Specialist State /Local Testing	•		0000-1110	0000	I	2405	9999	0	1.00		-		•		1.000	100.00%
948	FTE -	9440-180253	9440	NGUYEN, LINH G	7756	CLERICAL		Specialist State/Local Testing	*		0000-1110	0000		2405	2222	0	1.00						1.000	\$00.00%
918	FTE -	9441180253	9441	Vecancy	Vecency	CLERICAL	SP STA LOC +	Specialist State/Local Testing	•	9180	0000-1110	0000		2405	99999	0	1.00						1.000	100.00%
948	NonFTE +	NonFTE-055785		4311 - Meeting Refreshments			•		*	9480	0000-1110	0000		4311	02:08	0	0.00	•	•		•		0.000	
948	NonFTE -	NonFTE-033787		5210 - Mile age & Tolls			•		•		0000-1110	0000		5230	0208	0	0.00		-		•		0.000	
948	NonFTE -	NonFTE-053788		5220 - Conference Expense					*		0000-1110	0000		5220	02'08	0	0.00	•	•		•		0.000	
948	NonFTE -	NovFTE-033794		5846 - Licensing Agreements			•				0000-1110	0000		5846	0208	0	0.00						0.000	
915	NonFTE v	NonFTE-033795		5875 - Teating					•	9180	0000-1110	0000		5875	02:05	0	0.00	*	*				0.000	
948	NonFTE -	NonFTE-058860		4318 - Central Office Supplies			•		*	9480	0000-1110	0000		4318	0208	0	0.00	*	•				0.000	
948	NonFTE +	NonFTE-097330		1150 - Teachers Substitutes			•				0000-1910	0000		1150	0208	0	0.00		•				0.000	
948	NonFTE -	NonFTE-178682		1120 - Teachers Salaries Stipends							0000-1110	0000		1120	0208	0	0.00	*					0.000	
948	NonFTE -	NonFTE-252823		5870 - Printing	Į				•		0000-1110	0000		5870	0208	0	0.00	· · · · ·	-				0.000	
945	NonFTE +	NorFTE-255803		5610 - Equip Maintenance & Repairs							0000-1110	0000		5630	0208	0	0.00	*					0.000	
948	NonFTE -	NonFTE-326428		4100 - Testbooks					•	9480	0000-1110	0000	ļļ	4100	0208		0.00						0.000	
948	NonFTE -	NonFTE-352019		4394 - Reserve Budget Dev							9040-1340	9040		4394	2222	0	0.00	•					0.000	
948	NonFTE -	NonFTE-332029		4394 - Reserve Budget Dev					-	9480	925-1529	9225		4394	9999	1 0	0.00						0.000	- L

## BudgetCheck:

X - BALANCE RESOURCE	ALLOCATION \$ FROM DATA ENTRY UNRESTRICTED AND RESTRICTED		<u>Site's DATA ENTRY</u>			
Budget Code 📼	SUM of Next Year Final Cost 📼	vs. 🗟	1-Pager \$ Final Allocation <b>∏</b>	\$ Entered from Data Entry vs. \$ allocated from 1-Pager [\$0.00 = Balanced]	ų.	Comments
00001110	\$0.00		\$1,096,498.70	\$1,096,498.70		
00001910	\$0.00		\$785,196.80	\$785,196.80		
00041110	\$0.00		\$1,086,087.24	\$1,086,087.24		
90401340	\$0.00		\$205,168.82	\$205,168.82		
92251529	\$0.00		\$54,969.52	\$54,969.52		

HELP

**Budget Allocation Tool Support** Contact: Contact Accountants as assigned

#### **Important Note:**

## **SECTION FOUR: AVERAGE & OTHER COSTS**



Key Resource Section: → <u>Average Cost Spreadsheet</u>

Last Updated on 10/1/24 by Sailaja Suresh



## **Average Cost Spreadsheet**

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

Average Cost Chart as of 10/18/24

## **Academic Mentor**

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

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

Example of How to Calculate:

\$16.22 X projected work hours per year X 1.3874 = Annual Projected Budget

\$16.22 **X** 600 **X 1**.3874 = **\$13,502.18** 

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

## **Extended Duty for Teachers Beginning August 12, 2024**

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

Example of How to Calculate:

\$45 X projected work hours per year X 1.2424 = Annual Projected Budget

\$45 **X** 10 **X** 1.2424 = **\$559.08** 

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



# **SECTION FIVE: DEFINITIONS**



Key Resource Section:

→ Title I funds for schoolwide programs see <u>CDE Guidelines</u>

### **Budget Language**

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



#### **Talent Language**

Term	Definition
VT1: Voluntary Transfer 1	Teachers who relinquish rights to their current position to seek another
VT2: Voluntary Transfer 2	Teachers who retain rights to their current position while seeking another. VT2s may ONLY participate in Phase 1 Open Hiring
PC: Personnel Committee	
TPT: Talent Pool Teacher	Teacher returning from leave or consolidated
ISR: Instructional Support Role	• Talent Pool Teachers who do not find a suitable match through the Advisory Matching Process will be placed at school sites to provide a variety of support. A limited number of ISRs will be funded through the District.



Definitions Support Contact: Talent and/or Fiscal Partners

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

List of Accountants

# Frequently Asked Questions (FAQ) about the One-Pagers

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



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

## **Directions for the Budget Session**

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

### Zoom Link

- 3. Please be sure you have reviewed the budget session/review<u>check-off list</u> prior to your session.
- 4. The following staff will be present for each review session:

Employee Support Specialist from Talent

Network Superintendent and/or Partner

Strategic Resource Planning Specialist

Accountant



# Schedule for Central Budget Review Sessions

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



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



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## THE 2025-26 CENTRAL PLANNING HANDBOOK TEAM

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