



**College &
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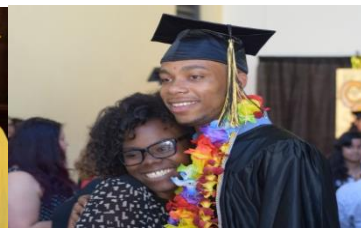
Established by Measure N



**OAKLAND UNIFIED
SCHOOL DISTRICT**

Community Schools, Thriving Students

Deputy Chief of Postsecondary Readiness Report: Budget Impacts on High Schools and Measure H Cost-of-Living Adjustment Implementation



**Presented by Vanessa Sifuentes,
To the Measures N and H Commission
October 7, 2025**



Objective

- Report on proposed District-level budget adjustments and potential impacts on high schools
- Update on implementation of the cost-of-living adjustment for the Measure H parcel tax



Proposed Budget Shifts and Impacts on High Schools



Proposed Board Resolution

Board Office Use: Legislative File Info.	
File ID Number	25-2351
Introduction Date	9/24/2025
Enactment Number	
Enactment Date	

Board Cover Memorandum

To	Board of Education
From	Jennifer Brouhard, President Valerie Bachelor, Vice President
Meeting Date	September 24, 2025
Subject	Resolution Directing the Preparation of Budget Scenarios to Address District's Projected Fiscal Years 2026-27 and 2027-28 Structural Deficit

Board Action Approval by the Board of Education, upon recommendation by the Budget and Finance Committee, of Resolution No. 2526-0177 - Directing the Preparation of Budget Scenarios to Address District's Projected Fiscal Years 2026-27 and 2027-28 Structural Deficit, authorizing District staff to submit at least three scenarios reflecting the areas of suggested budget adjustments to the General Fund as described in the Resolution

Background & Discussion The Interim Superintendent requested the Board to provide direction to her on where adjustments in the 2026–2027 budget should be made to address expected budget cuts of at least \$80 million. The Superintendent requested the Board to provide the direction not later than October 8, 2025.

This Resolution provides the necessary direction so the Superintendent or her designee can prepare at least three budget scenarios reflecting adjustments in the amount of \$80 million. The Resolution intends to focus budget adjustments on areas that will have the least impact on students and staff who directly serve them. While recognizing that all OUSD staff ultimately serve students, this Resolution emphasizes protecting site-based staff wherever possible.

The adjustments will need to be made from the General Fund. Another purpose of the Resolution is to begin exploring options for restructuring central office staff, services, and contracts in anticipation of at least two years of potential budget reductions.

- OUSD Board Leadership presented “[Resolution No. 2526-0177](#) - Directing the Preparation of Budget Scenarios to Address District's Projected Fiscal Years 2026-27 and 2027-28 Structural Deficit” at September 24, 2025 Board of Education meeting.
- Resolution 2526-0177: Budget Scenario Planning
 - Authorizes District staff to submit at least three scenarios for potential General Fund adjustments.
 - Scenarios aim to address a budget shortfall of approximately \$80 million.



Board Guidance on Budget Adjustments

- Focus on areas with minimal impact on students and site-based staff providing direct services.
- Protect site-based staff wherever possible.
- Begin exploring options for restructuring central office staff, services, and contracts.
- Three scenarios expected to be presented to the Board in November 2025.



Proposed Budget Shifts and Impacts on High Schools

Scenarios must address the following:

1. Central Services and Network Restructuring
2. Improving Student Attendance
3. Leveraging Other Agencies and Resources
4. Financial System Improvements
5. Programs and Services
6. Centralizing Contracts and Services

Potential Impacts on the High School Network
(based on proposed resolution priorities; no final scenarios or Board direction yet)

- *Student programming delivered by central departments and central staff*
- *Principal support and supervision*



Operationalizing Cost of Living Adjustment for Measure H



Operationalizing a Cost of Living Adjustment for Measure H

- **Resolution No. 2122-0088** (June 2022): Authorized placing a parcel tax measure on the November 2022 ballot to reauthorize Measure N.
- Resolution revisions included a Cost of Living Adjustment (COLA) to keep pace with inflation.

Beginning with the 2024-25 tax year (the second year of assessment of the special tax), and each year thereafter, as long as the Measure is in effect, the Rate may be adjusted from the Rate levied in the prior tax year by a cost-of-living adjustment equal to the annual average percentage change (currently, the “All Items” category, not seasonally adjusted) of the Bay Area Consumer Price Index – All Urban Consumers for the San Francisco-Oakland-Hayward area over the prior twelve months, as of December of the prior fiscal year, as published by the U.S. Bureau of Labor Statistics. If, in any given year, that index is not available, then the Rate may be adjusted based on the next comparable Consumer Price Index published by the U.S. Bureau of Labor Statistics that is available as of December of the prior fiscal year in the following priority: Bay Area, California, the United States. The cost-of-living adjustment shall be limited to an increase of five (5) percent per year and the new Rate shall be rounded annually to the nearest cent. The determination of the Rate and which index to use shall be determined by the District in its sole discretion.



COLA Update to High School Linked Learning

- **Notification:** September 17, 2025 – COLA to take effect FY 2026–27.
- **Calculation:** Based on Bay Area Consumer Price Index (San Francisco–Oakland–Hayward).
- **Limits:** Maximum 5% increase per year; adjusts the \$120 per parcel assessment accordingly.



Key FY 2026-2027 Updates

- COLA % to be confirmed by June 2026.
- Total revenue certified by August 2026.
- Measure H allocations may be recalculated after first interim budget (Fall 2026).

Discussion