

Analysis and Detail Report - Deficit Abatement
OUSD - Fiscal Shifts & Reductions

Reductions		FY 25-26	
Central 20% - Labor & Supplies/Materials/Services		1,964,199	3.01%
Schools 10% - Labor - Certif/Classif/Benefits		29,011	0.04%
Schools 10% - Supplies/Materials/Services		74,390	0.11%
Deferred Maintenance		2,000,000	3.07%

Shifts			
Central - 20% Suppl & Conc - Certif/Classif/Benefits		1,430,239	2.19%
Central - 20% Suppl & Conc- Supplies/Matls/Svcs		3,026,293	4.64%
Schools - Suppl & Conc- Certif/Classif/Benefits		1,488,945	2.28%
Schools - Suppl & Conc - Supplies/Matls/Svcs		72,905	0.11%
Central - Labor and Non-Labor costs to Suppl & Conc		500,000	0.77%
Costs Alt Ed / Suppl & Conc carryover		10,000,000	15.33%
To restricted - Attendance clerks / Noon Supvs		1,400,000	2.15%
To Discretionary Block Grant - Labor and Non-Labor		4,600,000	7.05%
Custodial costs transfer		2,100,000	3.22%

Reductions		FY 26-27	
<i>Central / Schools - Certif/Classif/Benefits</i>		<i>11,000,000</i>	<i>16.86%</i>

Shifts			
Ongoing shift Noon Supvs to S&C		640,000	0.98%
Ongoing shift Alt Ed to S&C		11,000,000	16.86%
Ongoing shift Small Schools to S&C		9,000,000	13.80%
Labor & Non-Labor to Resource 6019		4,900,000	7.51%

Total - Fiscal Shifts and Reductions			
		65,225,982	
TBD: PARS savings, Grant FTEs, Balances			
		<i>Aggregate: Central</i>	<i>10.61%</i>
Feb. 2026 - Source: OUSD staff data		<i>Aggregate: Schools</i>	<i>2.55%</i>