

2025-2026

Budget Adoption Process

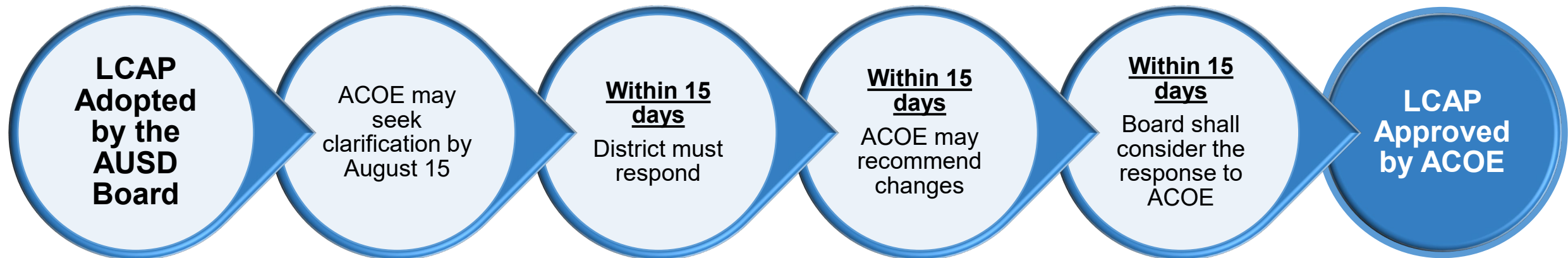
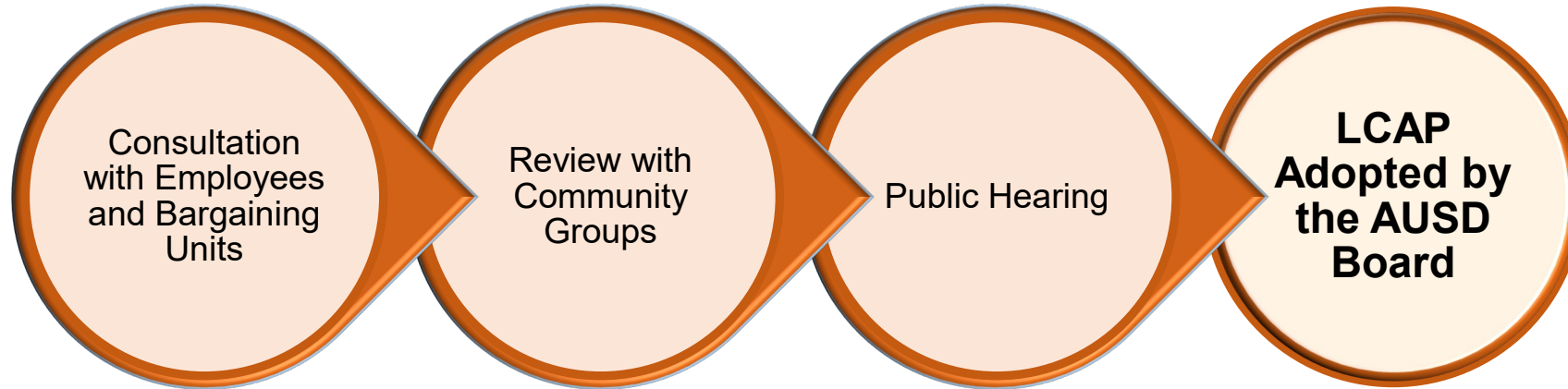
Budget Assumptions, Site Discretionary Funds, Categorical Programs, and Parcel Taxes

May 13, 2025

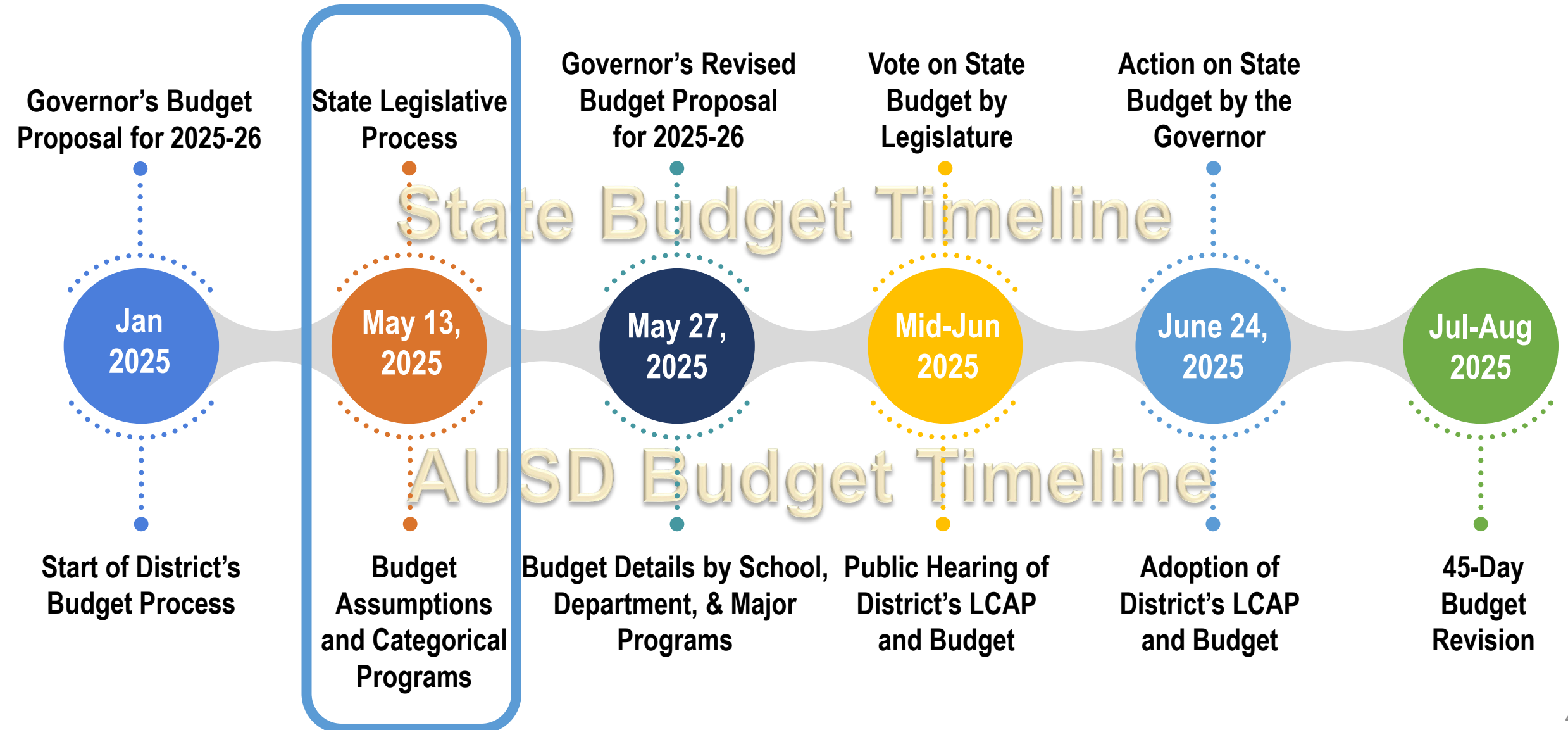
Agenda

- **LCAP process and timeline**
- **Budget assumptions**
 - Enrollment trends
 - Revenue and expenditure assumptions
 - Standard staffing
- **Additional site allocations**
- **Parcel taxes**
- **Categorical programs**
- **Fund balances and reserves**

LCAP Process for 2025-26



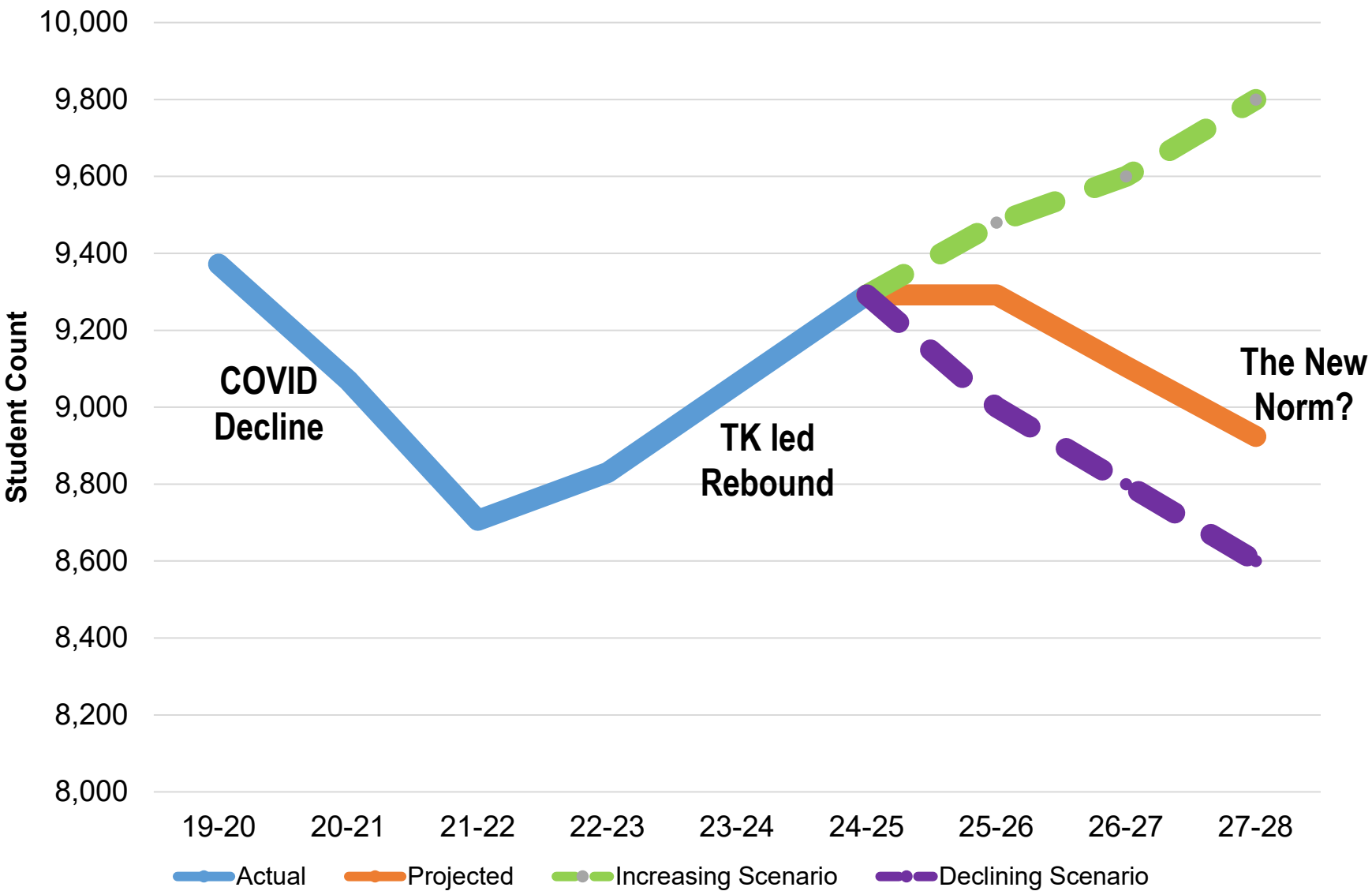
Timeline



Budget Assumptions

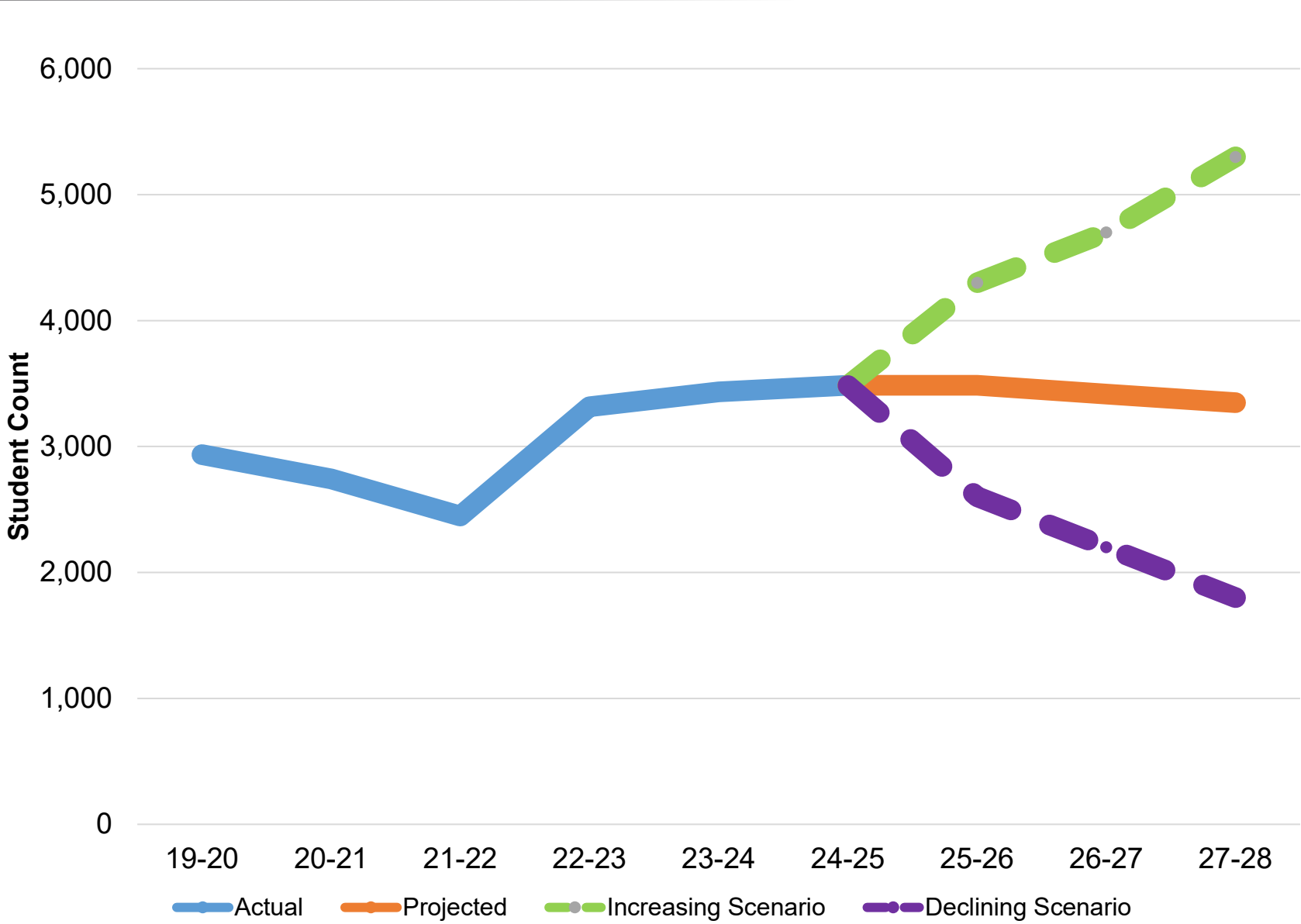
Enrollment

Year	Enrollment
2019-20	9,372
2020-21	9,070
2021-22	8,706
2022-23	8,830
2023-24	9,061
2024-25	9,292
2025-26	9,292
2026-27	9,106
2027-28	8,924



Students Qualifying for Unduplicated Services*

Year	Unduplicated Student Count
2019-20	2,936
2020-21	2,743
2021-22	2,448
2022-23	3,315
2023-24	3,537
2024-25	3,486
2025-26	3,486
2026-27	3,416
2027-28	3,348



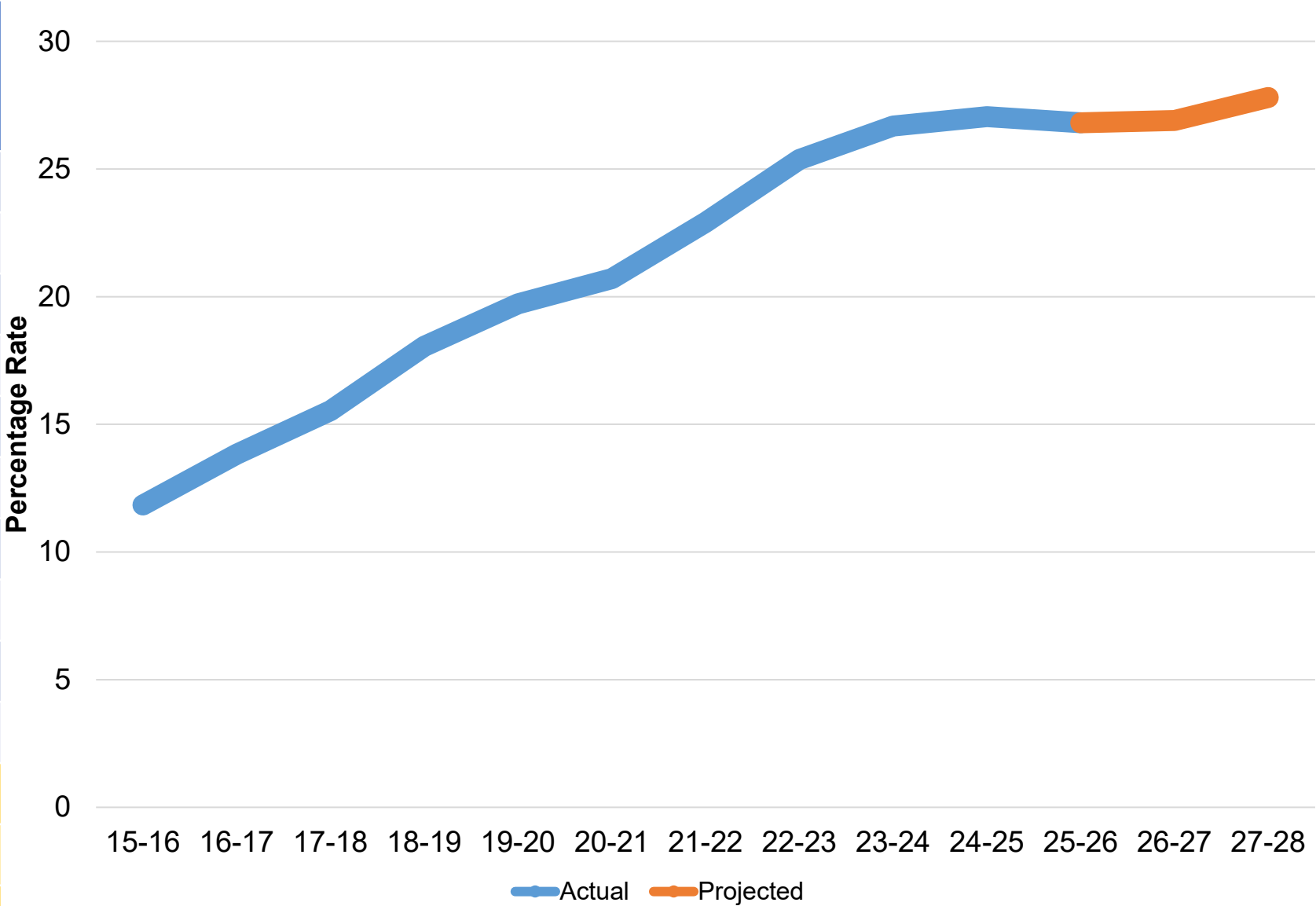
*Unduplicated count of students who qualify for free or reduced priced meal or are English Learners

Cost of Living Adjustment & Consumer Price Index

Year	Cost of Living Adjustment (COLA)	Consumer Price Index (CPI)
2024-25	1.07%	2.85%
2025-26	2.30%	2.92%
2026-27	3.52%	2.70%
2027-28	3.63%	2.76%

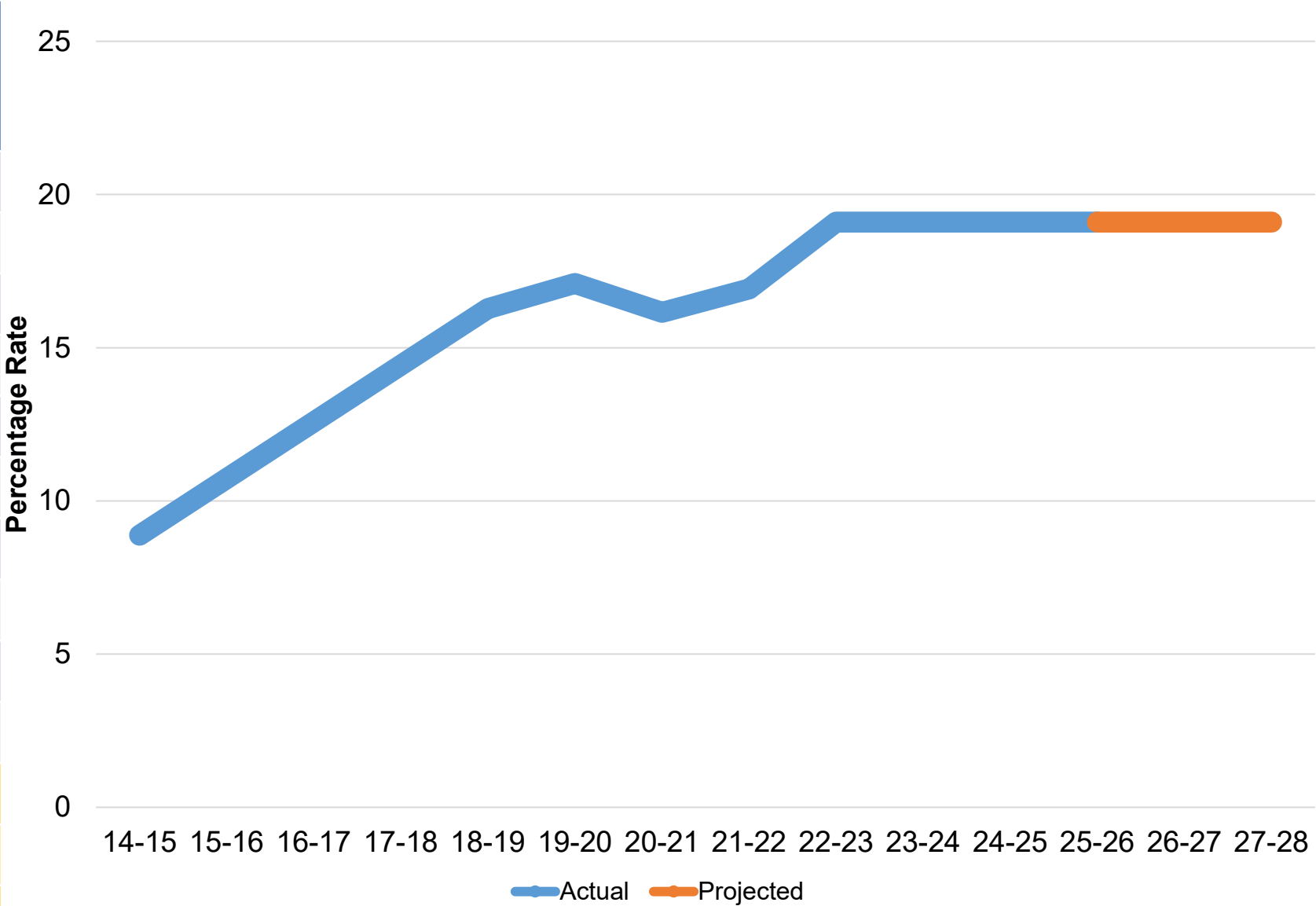
Contribution to Public Employees Retirement System (CalPERS)

Year	CalPERS Funding Rate
2015-16	11.84%
2016-17	13.83%
2017-18	15.53%
2018-19	18.06%
2019-20	19.72%
2020-21	20.70%
2021-22	22.91%
2022-23	25.37%
2023-24	26.68%
2024-25	27.05%
2025-26	26.81%
2026-27	26.90%
2027-28	27.80%



Contribution to State Teacher’s Retirement System (CalSTRS)

Year	CalSTRS Funding Rate
2015-16	10.73%
2016-17	12.58%
2017-18	14.43%
2018-19	16.28%
2019-20	17.10%
2020-21	16.15%
2021-22	16.92%
2022-23	19.10%
2023-24	19.10%
2024-25	19.10%
2025-26	19.10%
2026-27	19.10%
2027-28	19.10%



Summary of Assumptions

Categories	Source	2024-25 Actual	2025-26 Projected MYP Year 1	2026-27 Projected MYP Year 2	2027-28 Projected MYP Year 3
District Enrollment	CALPADS/Projection	9,292	9,292	9,106	8,924
ADA - Actual/Projected		8,805	8,805	8,630	8,457
Actual ADA as a %age of Enrollment		94.8%	94.8%	94.8%	94.8%
Funded ADA-Actual/Projected		8,805	8,805	8,805	8,746
Funded ADA as a %age of Enrollment		94.8%	94.8%	96.7%	98.0%
Unduplicated EL/FRPM Count		3,486	3,486	3,416	3,348
Unduplicated EL/FRPM Percentage		38%	38%	38%	38%
Measure B1 Parcel Tax		\$12.5M			
Measure A Parcel Tax		\$10.5M			
Measure E Parcel Tax			24.0M	24.0M	24.0M
COLA	ACOE	1.07%	2.30%	3.52%	3.63%
Increase in LCFF Base/Deficit Factor					
Increase in Consumer Price Index (CPI)		2.85%	2.92%	2.70%	2.76%
State Teacher's Retirement System	ACOE	19.1%	19.1%	19.1%	19.1%
Public Employee Retirement System	CalPERS	27.1%	26.8%	26.9%	27.8%
Deferred Maintenance Budget	AUSD	\$ 500,000	\$ 500,000	\$ 500,000	\$ 3,000,000

Standard Staffing

Student-to-Teacher Staffing Ratios

School	Number of Students per Teacher
Elementary (TK)*	20
Elementary (K-3)	25
Elementary (4-5)	32
Wood Middle	33
Lincoln Middle	33
Encinal (6-8)	33
High Schools	35
Continuation High School	25

*10-1 Student-to-staff ratio

Certificated Staff – Elementary Schools

School	Regular FTE	TK FTE	Music FTE	PE FTE	Media FTE	Innovative Program	Intervention Lead	Instructional Coach	Counselor	Total
Ruby Bridges	18.0	3.0	1.0	0.8	1.1		1.0	2.0		26.9
Love	17.0	3.0	0.9	1.0	1.0	0.8	1.0	1.0		25.7
Paden	13.0	3.0	0.7	0.7	0.8	0.3	0.5	0.5		19.5
Otis	19.0	3.0	1.1	1.1	1.4		0.5	0.5		26.6
Earhart	19.0	3.0	1.1	1.0	1.3		0.5	0.5		26.4
Bay Farm	17.0	3.0	1.0	0.9	1.1		0.5	0.5		23.9
Maya Lin	18.0		1.0	1.0	1.1	0.7	1.0	1.0		23.8
Edison	17.0		1.0	1.0	1.1		0.5	0.5		21.1
Franklin	11.0		0.6	0.6	0.6		0.5			13.2
Total - Elementary	149.0	18.0	8.3	8.0	9.4	1.8	6.0	6.5	-	207.0
Current Year (24-25)	146.0	12.0	7.6	7.3	8.8	2.1	6.5	7.0	0.2	197.5

Certificated Staff – Secondary Schools

School	Teacher (FTE)	EL Sections (FTE)	Athletic Director (FTE)	Teen Parenting (FTE)	Leadership (FTE)	Intervention Lead (FTE)	Instructional Coach (FTE)	Counselor* (FTE)	Librarian (FTE)	Total (FTE)
Wood Middle	21.4	1.4				1.0	1.0	2.0		26.8
Lincoln Middle	35.6	0.4				1.0	1.0	2.0		40.0
Total - Middle	57.0	1.8			-	2.0	2.0	4.0		66.8
Encinal Junior Senior	46.2	1.2	0.6	-	0.2	1.0	1.0	3.6	1.0	54.8
ASTI	6.6	-	-	-	-	-	-	1.0	-	7.6
Alameda High	61.6	1.4	0.6		0.4	1.0	1.0	5.0	1.0	72.0
Island High	4.2	-	-	1.0	-	-	-	1.0	-	6.2
Independent Study	3.0									3.0
Total - High	121.6	2.6	1.2	1.0	0.6	2.0	2.0	10.6	2.0	143.6
Total Secondary	178.6	4.4	1.2	1.0	0.6	4.0	4.0	14.6	2.0	210.4
Current Year (24-25)	174.6	4.0	1.2	1.0	0.6	4.0	4.0	14.6	2.0	206.0

*Counselor FTE include 3 FTE funded by one-time funds

School Site Administration – Secondary Schools

School	Principal/VP/Dean*	School Office Manager	Department Office Manager	School Office Assistant	School Attendance Specialist	Office Specialist	Treasurer	College & Career Tech.	Health Office Assistant	Media Ctr/Textbook Tech	Campus Supervisor/Student Support Provider*
Wood Middle	2.00	1.00		0.81	1.00				0.63	0.88	1.75
Lincoln Middle	3.00	1.00		1.81	1.00				0.69	0.88	1.75
Total - Middle	5.00	2.00	-	2.62	2.00	-	-	-	1.31	1.75	3.50
Encinal Jr. Sr.	4.00	1.00	1.00	0.94	2.00	1.00	0.88	1.00	0.75	0.63	3.50
ASTI	1.00	1.00		0.25					0.25		
Alameda High	4.00	1.00	1.00	1.00	2.00	1.91	0.88	1.00	0.75	0.88	4.38
Island High	1.00	1.00			0.50						0.88
Total - High	10.00	4.00	2.00	2.19	4.50	2.91	1.75	2.00	1.75	1.50	8.75
Total Secondary	15.00	6.00	2.00	4.81	6.50	2.91	1.75	2.00	3.06	3.25	12.25

*Includes positions funded by one-time funds

Temporary Positions & Services Funded Using One-Time Funds

Program	24-25	25-26	26-27	27-28	28-29	29-30
	Amount (Thousands)					
Expanded mental health contract	\$ 640	\$ 640	\$ 640	\$ 555	\$ 340	\$ 340
LGBTQ Liaison	110	129	80	80	30	30
Expanded secondary counseling	273	277	285	300		
Program Manager - Intervention Leads		60	65	70		
Elementary math stipends	30	30	30	25		
Wellness Resource & SEL Counselor	268	283	253			
Support new collaboration	230	230	230			
Addl. Site admin support for SPED	181	181	181			
Addl. Site admin support for Lincoln	171	176	181			
Arts teacher at Maya Lin	112	102	102			
Student advisor/mentor (Equity Office)		100	100			
Multiyear tutoring pool	50	50	50			
Literacy Framework & Grading Policy	81	81	81			
Teacher induction program	400	400				
TSA Special Education	102	129				
Addl. Campus security at EHS & AHS	114	114				
Campus support WMS Construction	58	66				
Teen parenting program	141	39				
AVID	40					
Digital communication specialist	40					
Total	\$ 3,041	\$ 3,087	\$ 2,278	\$ 1,030	\$ 370	\$ 370

Additional Allocations

Discretionary Allocation – Elementary

School	LCFF-Base			Title I			LCFF-Supplemental			Total	
	Student Count (2024-25)	Per Student	Sub-Total	Free or Reduced	Per Student	Sub-Total	Unduplicated Count	Per Student	Sub-Total	Total - Discretionary	Per Student - Discretionary
Ruby Bridges	458	\$ 68.0	\$ 31,126	301	\$ 640	\$ 192,640	319	\$ 92.0	\$ 29,348	\$ 253,114	\$ 553
Love	498	\$ 68.0	\$ 33,844	249	\$ 630	\$ 156,870	260	\$ 92.0	\$ 23,920	\$ 214,634	\$ 431
Paden	372	\$ 68.0	\$ 25,281	172	\$ 610	\$ 104,920	178	\$ 92.0	\$ 16,376	\$ 146,577	\$ 394
Maya Lin	475	\$ 68.0	\$ 32,281				193	\$ 92.0	\$ 17,756	\$ 50,037	\$ 105
Franklin	291	\$ 68.0	\$ 19,776				86	\$ 92.0	\$ 7,912	\$ 27,688	\$ 95
Earhart	573	\$ 68.0	\$ 38,941				145	\$ 92.0	\$ 13,340	\$ 52,281	\$ 91
Otis	569	\$ 68.0	\$ 38,669				140	\$ 92.0	\$ 12,880	\$ 51,549	\$ 91
Edison	474	\$ 68.0	\$ 32,213				111	\$ 92.0	\$ 10,212	\$ 42,425	\$ 90
Bay Farm	531	\$ 68.0	\$ 36,087				110	\$ 92.0	\$ 10,120	\$ 46,207	\$ 87

Discretionary & Other Allocations – Elementary

School	Student Count (2024-25)*	Total - Discretionary*		Innovative - LCFF Supp	Additional Admin Support	Innovative - LRBG	Total per Site	Total Per Student
Ruby Bridges	458	\$ 253,114			\$ 158,736		\$ 411,850	\$ 899
Love	498	\$ 214,634		\$ 100,628	\$ 172,676		\$ 487,938	\$ 980
Paden	372	\$ 146,577		\$ 73,526			\$ 220,103	\$ 592
Maya Lin	475	\$ 50,037				\$ 99,682	\$ 149,719	\$ 315
Franklin	291	\$ 27,688					\$ 27,688	\$ 95
Earhart	573	\$ 52,281					\$ 52,281	\$ 91
Otis	569	\$ 51,549					\$ 51,549	\$ 91
Edison	474	\$ 42,425					\$ 42,425	\$ 90
Bay Farm	531	\$ 46,207					\$ 46,207	\$ 87

*From previous slide

Discretionary Allocation – Secondary

School	LCFF Base			Title I			LCFF Supplemental			Total	
	Student Count (2024-25)	Per Student	Sub-Total	Free or Reduced Priced Meal Count	Per Student	Sub-Total	Unduplicated Count	Per Student	Sub-Total	Total - Discretionary	Per Student - Discretionary
Wood Middle	613	\$ 71.1	\$ 43,566	320	\$ 340	\$108,800	332	\$ 92.0	\$ 30,544	\$ 182,910	\$ 298
Lincoln Middle	971	\$ 71.1	\$ 69,009			\$ -	204	\$ 92.0	\$ 18,768	\$ 87,777	\$ 90
Encinal Jr/Sr	1,280	\$ 76.4	\$ 97,741			-	631	\$ 92.0	\$ 58,052	\$ 155,793	\$ 122
Island High	76	\$ 76.4	\$ 5,803			-	58	\$ 92.0	\$ 5,336	\$ 11,139	\$ 147
ASTI	211	\$ 76.4	\$ 16,112	-		-	98	\$ 92.0	\$ 9,016	\$ 25,128	\$ 119
Alameda High	1,868	\$ 76.4	\$ 142,640	-		-	610	\$ 92.0	\$ 56,120	\$ 198,760	\$ 106

Discretionary & Other Allocations – Secondary

School	Student Count*	Total - Discretionary*	LCFF/Concentration	Other Discretionary			Total per Site	Total Per Student
Wood Middle	613	\$ 182,910					\$ 182,910	\$ 298
Lincoln Middle	971	\$ 87,777					\$ 87,777	\$ 90
Encinal Jr/Sr	1,280	\$ 155,793		\$ 127,840			\$ 283,633	\$ 222
Island High	76	\$ 11,139	\$ 104,243	\$ 39,126			\$ 154,508	\$ 2,033
ASTI	211	\$ 25,128					\$ 25,128	\$ 119
Alameda High	1,868	\$ 198,760					\$ 198,760	\$ 106

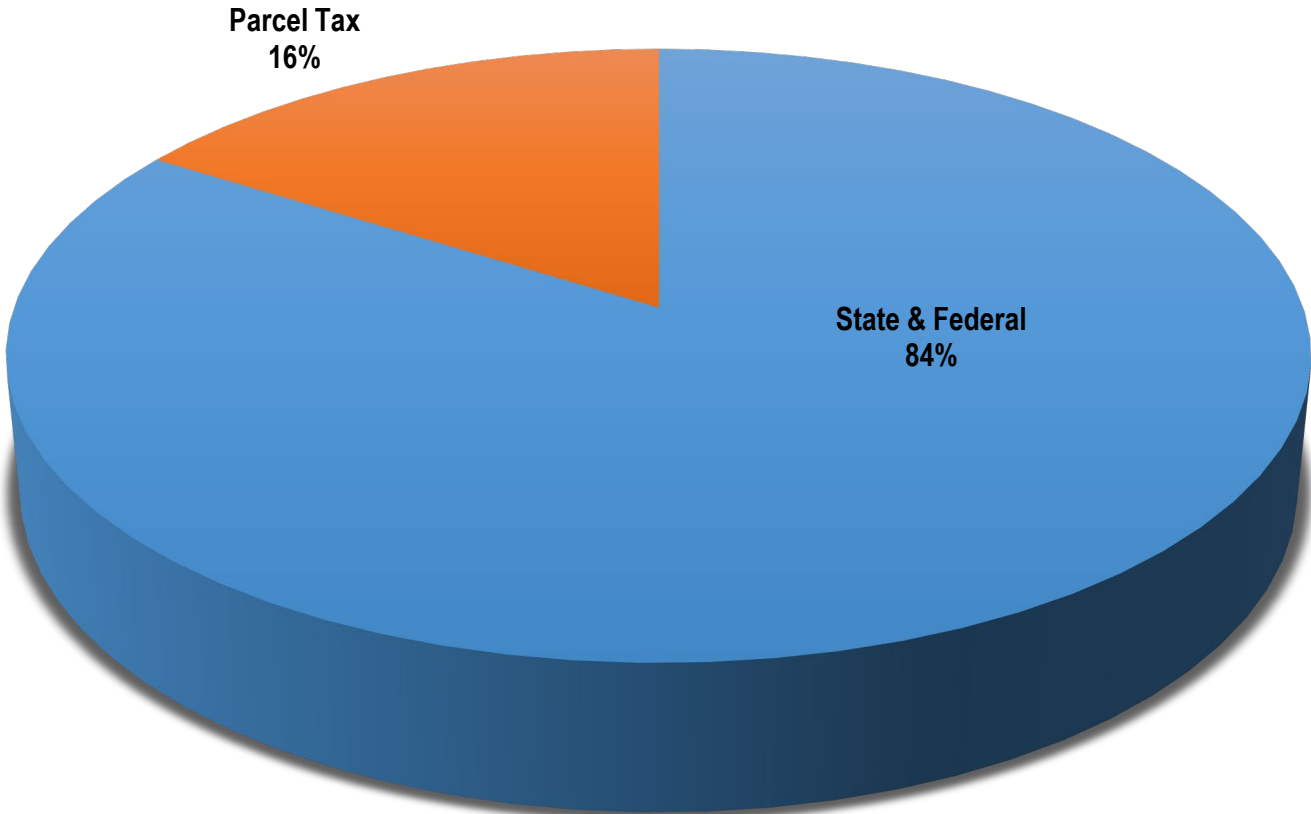
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Parcel Taxes

Parcel Tax – Measure E

- Effective for nine years from 2025-26 through 2033-34
- Approximately \$24 million annually

Description	Budget (millions)
Revenue	\$ 24.07
Minus:	
County Processing Fee	0.40
Parcel Tax Administration	0.04
Other Funds	0.38
Charter Schools	1.40
Available for Salaries	\$ 21.85



Distribution of Employee Salaries

Categorical Programs

Categorical Program Allocations - Background

- **Categorical programs are also known as “Restricted” programs.**
- **Federal and State categorical programs were created by the legislators to serve the special needs of students that are not covered by the general fund regular education programs.**
- **Each categorical program comes with its own program intent, rules, regulations, and exemplary practices.**
- **All categorical funds that schools receive and are allocated locally will additionally account for budgeting through the Single Plan for Student Achievement (SPSA).**

Federal Categorical Programs

- **Projected federal revenue**

Special Education \$2.2 million		Title 1 \$1 million
Adult Education \$299K	ACDC \$500K	Food Serv. \$2.6 million

- **No proposed reduction in Title 1 and Special Education**
- **Proposal to consolidate various competitive and formula grants into one formula grant**
- **Proposal to consolidate seven SPED IDEA grants into one grant**

Title I, Part A Basic Grant

- **Largest Federal program in California, aside from Special Education.**
- **AUSD's current qualification is based on 2020 census.**
- **AUSD must follow the Federal government's prescribed distribution formula and set aside funds for mandated services. Remaining funds are distributed among school sites.**
- **Funds can be used in a variety of ways as long as they provide supplemental support.**
- **Principals developed preliminary budgets in collaboration with School Site Councils (SSC).**
- **President's proposal for 25-26 includes full funding of Title 1**
- **AUSD estimates it will receive approximately \$1.07 million in Title I funding.**

Title I, Part A Basic Grant, Districtwide Expenditures

Mandated Set-Asides	Ruby	Love	Paden	Wood	District-wide	Total
Centralized Services					\$ 70,759	\$ 70,759
Site Allocations	192,640	156,870	104,920	108,800		563,230
Instructional Coaches	102,672	107,863	41,887	105,151		357,573
Services for Homeless						-
Indirect Cost					80,317	80,317
Total	\$ 295,312	\$ 264,733	\$ 146,807	\$ 213,951	\$ 151,076	\$ 1,071,879

Title I, Part A Basic Grant – Site Expenditures

Description	Ruby	Love	Paden	Wood	Total
Certificated Salaries	\$ 134,987	\$ 135,728	\$ 65,539	\$ 97,072	\$ 433,326
Classified Salaries	\$ 86,716	\$ 55,011	\$ 31,447	\$ 66,351	\$ 239,525
Statutory Benefits	\$ 73,609	\$ 68,994	\$ 49,821	\$ 50,528	\$ 242,952
Books & Materials					\$ -
Services		\$ 5,000			\$ 5,000
Total	\$ 295,312	\$ 264,733	\$ 146,807	\$ 213,951	\$ 920,803

Title II, Teacher Quality (TQ)

- **The purpose of Title II, Teacher Quality, is to increase the academic achievement of all students by helping schools and districts to:**
 - **improve teacher and principal quality through professional development and other activities, including reduced class sizes; and**
- **Can be used to recruit, hire, and retain highly qualified teachers and principals in academic subjects or schools where there are shortages (i.e., teachers for special needs students or math and science teachers).**
- **Funds are for all Alameda students and must be made available to private schools with Alameda students.**
- **May get eliminated in 25-26 federal budget.**
 - **Not clear if it will be part of a consolidate federal block grant in 2025-26**
- **AUSD estimates it will receive a total of \$186,200 in Title II, TQ, allocation.**

Title II, Teacher Quality (TQ) - Expenditures

Description	Amount	Comments
Certificated Salaries	\$ 135,108	0.32 FTE each Instructional Coach at Wood, Love and Ruby. 0.16 FTE at Paden, Professional Development
Statutory Benefits	13,140	Mandated as a percentage of salary
Books & Materials		
Services	24,000	Private school share
Indirect Cost	13,952	
Total	\$ 186,200	

Title III, Limited English Proficiency (LEP)

- **The purpose of the Title III LEP Student Program is to ensure that all Limited English Proficient (LEP) students, referred to as English learners in California, attain English proficiency, develop high levels of academic attainment in English, and meet the same challenging state academic standards as all other students.**
- **Funds must be used for the following supplementary services as part of the language instruction program for LEP students:**
 - **English language development instruction**
 - **Enhanced instruction in the core academic subjects**
 - **High-quality professional development for teachers and other staff**
- **May get eliminated in 25-26 federal budget.**
 - **Not clear if it will be part of a consolidate federal block grant in 2025-26**
- **AUSD estimates it will receive a total of \$87,730 in Title III, Limited English, allocation.**

Title III, Limited English Proficiency (LEP), Expenditures

Description	Amount	Comments
Certificated Salaries	\$ 40,300	Teacher Hourly for Professional Development
Classified Salaries	-	
Statutory Benefits	10,057	Mandated as a percentage of salary
Books & Materials	10,000	Textbooks and supplies
Services	20,800	Subscriptions - EL Achieve, Language Line, EL Conferences, Private school share
Indirect Cost	7,294	
Total	\$ 88,451	

Title IV (A), Student Support & Academic Enrichment

- **To increase the capacity of school districts to meet the goals of the Federal Elementary & Secondary Education Act (ESEA) by providing all students with access to a**
 - **Well rounded education**
 - **Improving school conditions for student learning, and**
 - **Improving use of technology**
- **May get eliminated in 25-26 federal budget.**
 - **Not clear if it will be part of a consolidate federal block grant in 2025-26**
- **Approximately \$85,685 for 2025-26**

Title IV (A), Student Support & Academic Enrichment, Expenditures

Description	Amount	Comments
Certificated Salaries		
Classified Salaries		
Statutory Benefits		
Books & Supplies		
Services	79,265	Mills College - Lead by Learning
Indirect Cost	\$ 6,420	
Total	\$ 85,685	

Career Technical Education Grant Programs

- **Career Technical Education Grant Programs are state education, economic, and workforce development initiatives with the goal of providing students in kindergarten and grades 1-12 with the knowledge and skills necessary to transition to employment and post secondary education.**
- **Funds sections at Island High, Encinal Jr/Sr, and Alameda High.**
- **Approximately \$679K in multiyear grants that will carry forward from 2024-25 to 2025-26**

Career Technical Education Grant Programs, Expenditures

Description	Amount	Comments
Certificated Salaries	\$ 112,452	Sections at Encinal, Island, CTE TSA
Classified Salaries	95,126	Alameda High Instructional help and CTE Coordinator
Statutory Benefits	69,941	Mandated as a percentage of salary
Books & Materials	232,176	Supplies & equipment for CTE classrooms
Services	126,826	Services for CTE classrooms
Indirect Cost	43,158	
Total	\$ 679,679	

Lottery (Restricted)

- Fifty percent (50%) of growth in lottery funds for education over the 1997-98 base year are allocated to LEAs (and community colleges) for the purchase of instructional materials.
- "Instructional materials" are defined in Education Code Section 60010 (h) as "all materials that are designed for use by pupils and their teachers as a learning resource and help pupils to acquire facts, skills, or opinions or to develop cognitive processes."
- AUSD estimates it will approximately receive a total of \$667K in Restricted Lottery allocation. Indirect cost is not allowed. The unrestricted part of Lottery funds is part of Unrestricted General Fund.
- All funds will be spent on maintaining textbooks.
- Additional \$1.1 million from Unrestricted General fund for Textbook adoptions.

After School Education & Safety (ASES)

- Provides funding for academic and enrichment activities as constructive alternatives for kindergarten through grade six students in before and after-school programs.
- Before- and after-school programs consist of two components:
 - An educational and literacy component to provide tutoring and/or homework assistance in one or more of the following subject areas: language arts, mathematics, history, social science, or science; and
 - An educational enrichment component, which may include but is not limited to recreation and prevention activities. Such activities might involve the visual and performing arts, music, physical activity, health promotion, and general recreation; career awareness and work preparation activities; community service-learning; and other youth development activities based on student needs and interests.
- District is using ASES funds in conjunction with ELOP funds to provide after-school programming
- AUSD estimates it will receive a total of \$743,128 in ASES allocation.

Expanded Learning Opportunity Program (ELOP)

- Provides funding for after school and summer school enrichment programs for transitional kindergarten (TK) through sixth grade
- Expanded learning opportunity program shall include all of the following:
 - No less than nine hours of combined instructional time and expanded learning opportunities per instructional day
 - 30 days, nine hours each day, of in-person expanded learning opportunities during intersessional periods and summer break
- AUSD estimates it will receive a total of \$2.3 in ELOP allocation

ASES & ELOP Expenditures

Description	Amount	Comments
Certificated Salaries	\$ 25,000	
Classified Salaries	512,258	3FTE paraprofessionals, 3FTE custodians, and 1FTE After-school programming coordinator
Statutory Benefits	277,488	Mandated as percentage of salary
Books & Supplies	121,868	
Services	2,086,592	Contractors providing after-school programming at Elem. & Middle Schools. Includes \$129K for AoA
Indirect Cost	83,256	
Total	\$ 3,106,462	

Educator Effectiveness Block Grant

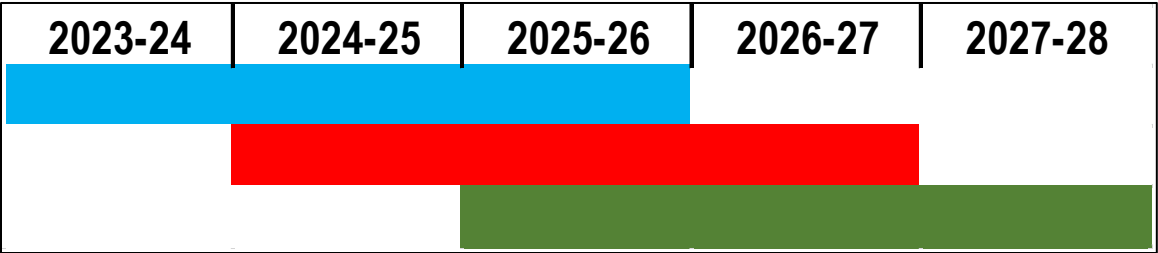
- **Funding to provide professional learning for teachers, administrators, paraprofessionals, and classified staff to promote educator equity, quality, and effectiveness**
- **One-time award of \$2,134,793 in FY 2021-22**
 - **Expenditure plan approved by the Board on December 14, 2021**
 - **Must spend by June 30, 2026**
 - **Approximately \$576K will be available for 2025-26 to closeout the grant**
- **AUSD's plan:**
 - **Coaching and mentoring of staff serving in an instructional setting and beginning teacher induction that address a local need for teachers that can serve all students with a focus on retaining teachers, and offering structured feedback and coaching systems organized around social-emotional learning**

Educator Effectiveness Block Grant, Expenditures

Description	Amount	Comments
Certificated Salaries	\$ 373,544	2 FTE TSA to support beginning teachers, teacher stipends
Classified Salaries		
Statutory Benefits	107,285	Mandated as a percentage of salary
Books & Supplies		
Services	96,000	Contract with Contra Costa County Office of Ed.
Indirect Cost		
Total	\$ 576,829	

Art and Music for Schools (AMS – Prop 28)

- State Dept. of Finance will calculate overall State funding as part of May Revise
- CDE will provide each school’s 2025-26 preliminary allocation in July and finalize it in February, after the District submits the enrollment report.
- District has made initial calculations and allocated funds to provide continuity at schools
- Each school has up to three years to spend each year’s allocation



- Each school should hold on to a small carryover to accommodate lower than expected funding

School	Amount
Edison	\$ 57,118
Earhart	67,543
Franklin	35,495
Love	66,899
Ruby Bridges	67,429
Bay Farm	70,084
Maya Lin	64,970
Otis	64,835
Paden	52,833
Wood Middle	89,293
Lincoln Middle	113,972
ASTI	23,479
Alameda High	241,802
Encinal	172,181
Island High	13,836
Total	\$ 1,201,769

Other Grants



California Wellness Support Grant

- One-time \$1.4 million in 2024-25
- Spend by June 30, 2026
- Partial payment for mental health services
- Will create space to extend the following beyond June 30, 2026:
 - LGBTQ Liaison
 - Secondary School Counselors
 - Wellness Resources
 - Liaison SEL Counselor
 - Advisor in Equity Off.
 - Mental Health services contract
- Will increase ending fund balance!

LCFF Add-Ons

- **LCFF Supplemental and Concentration are add-ons to the LCFF Base Funding to increase or improve services for high need students**
 - **High need students are students who qualify for free or reduced priced meal, or are in foster care system, or are unhoused, or are English Learners. Net count, after removing duplicates, is referred to as Unduplicated Student Count.**
 - **Estimated amount: \$7.7 Million**

LCFF – Supplemental Fund

Program	Amount	FTE	Program	Amount	FTE
Targeted Intervention	\$ 1,649,834	10.67	Discretionary Funds for Schools	319,700	1.33
Instructional Coaches	1,012,278	7.00	Math Initiative	299,335	2.00
Equity and Inclusion			Data Research Dept	264,448	1.00
Scholar Staff & Student Advisors	818,156	4.55	EL Professional Development	174,716	1.00
Parent Involvement Coordinator	112,505	0.45	Differentiated Prof. Learning (186th Day)	383,349	
Additional Support at Paden & Love	174,154	1.60	Attract & Retain High Quality Staff	1,000,000	
Teen Parenting Program at Island High	39,126	0.28	Increased FTE to support Eng. Learners	415,915	3.40
Additional Support at Encinal Jr/Sr	127,840	0.91	Mental Health Services (AFS)	289,237	0.40
Additional Support at Wood	66,316	0.88	Indirect Cost Transfer	607,607	
Vice Principals at Ruby & Love	331,412	2.00	School Smart	23,000	
Total				8,108,928	37.47

Ending Fund Balance

Illustration with Second Interim 24-25 MYP

- **Revenue:** Money that the district receives from state and local sources
- **Expenditures:** Money that the district spends on staffing, supplies, and operations
- **Balanced budget:** When expenditures equal revenue
- **What is budget deficit?**
 - When annual expenditures exceed annual revenue
- **Unsustainable over time**
- **Reduce expenditures or increase revenue**

Line	Description	2024-25	2025-26	2026-27
		Revised (millions)	Projected (millions)	Projected (millions)
B	Revenues	\$ 135.57	\$ 138.17	\$ 141.93
	Expenditures			
	Certificated Salaries	\$ 52.06	\$ 53.06	\$ 54.15
	Classified Salaries	\$ 15.19	\$ 15.87	\$ 16.04
	Employee Benefits	\$ 22.83	\$ 26.31	\$ 26.79
	Supplies/Services/Other Outgo	\$ 13.89	\$ 12.85	\$ 13.61
	Contribution to Restricted Programs	\$ 36.54	\$ 37.10	\$ 38.04
C	Total - Expenditures and Contributions	\$ 140.51	\$ 145.19	\$ 148.63
D = B - C	Surplus (Deficit)	\$ (4.95)	\$ (7.01)	\$ (6.70)

Multiyear Projections – Unrestricted General Fund

- What is fund balance?
 - One-time savings from prior years
- Fund balance can temporarily cover the gap when expenditures exceed revenue
- It is one-time – Ideal for one-time investments
 - Got a bit out of our comfort zone and are partially using for ongoing expenditures
- Cannot use the same dollar twice!

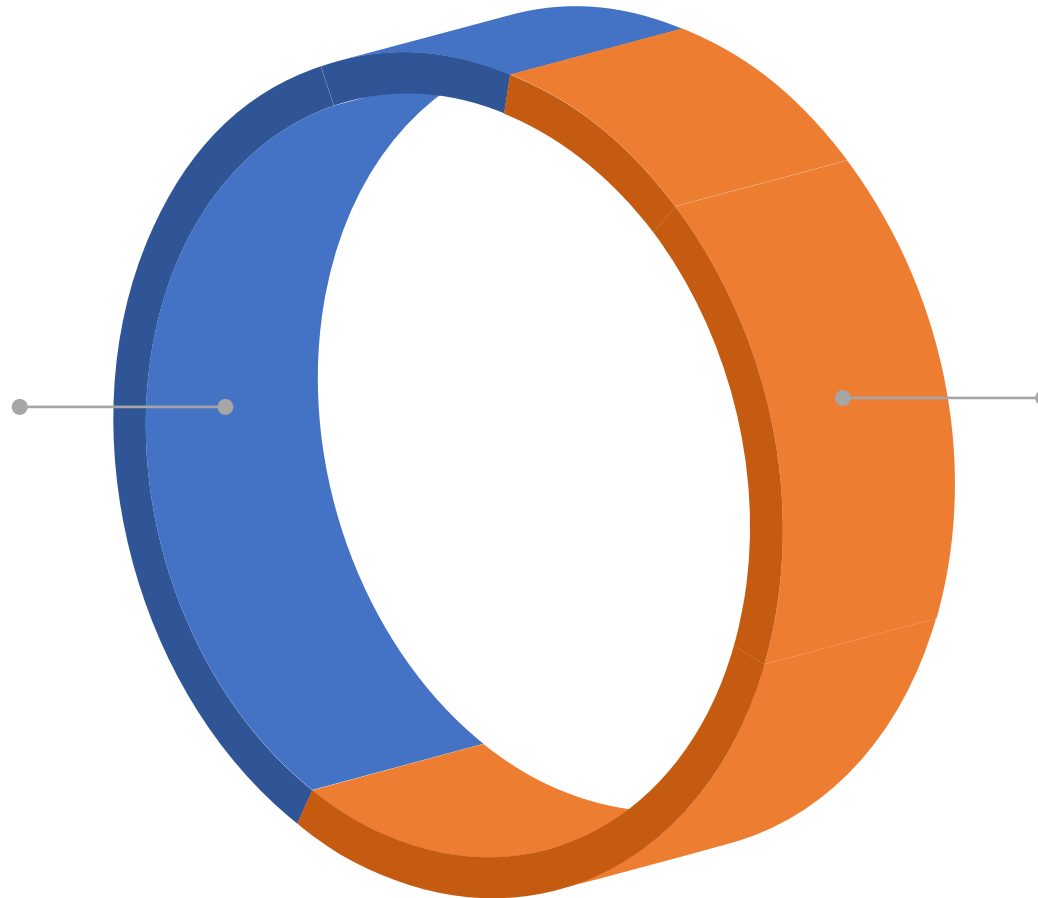
Line	Description	2024-25	2025-26	2026-27
		Revised (millions)	Projected (millions)	Projected (millions)
A	Projected Beginning Balance, July 1	\$ 33.72	\$ 28.77	\$ 21.76
B	Revenues	\$ 135.57	\$ 138.17	\$ 141.93
	Expenditures			
	Certificated Salaries	\$ 52.06	\$ 53.06	\$ 54.15
	Classified Salaries	\$ 15.19	\$ 15.87	\$ 16.04
	Employee Benefits	\$ 22.83	\$ 26.31	\$ 26.79
	Supplies/Services/Other Outgo	\$ 13.89	\$ 12.85	\$ 13.61
	Contribution to Restricted Programs	\$ 36.54	\$ 37.10	\$ 38.04
C	Total - Expenditures and Contributions	\$ 140.51	\$ 145.19	\$ 148.63
D = B-C	Surplus (Deficit)	\$ (4.95)	\$ (7.01)	\$ (6.70)
E = A+D	Projected Ending Balance, June 30	\$ 28.77	\$ 21.76	\$ 15.06

Increase in Fund Balance

- **One-time Federal and State grants**
 - **In-person Instruction Grant \$2.3 million – Exp Date August 2022**
 - **Expanded Learning Opportunity Grant \$5.2 million – Exp. Date August 2022**
 - **Esser II \$2.9 million – Exp June 2023**
- **Assumed declining enrollment**
 - **During COVID enrollment dropped from 9,372 to 8,706**
 - **We assumed continued decline to 8,374 by 24-25**
 - **Enrollment actually increased to 9,292**
 - **Swing of almost 918 students**

Calls on Fund Balance

Previous commitments to
employee salaries and
benefits



Programs created and
extended using one-time
funds

Usage of Ending Fund Balance (Part of the deficit)

Program	24-25	25-26	26-27	27-28	28-29	29-30
	Amount (Thousands)					
Expanded mental health contract	\$ 640	\$ 640	\$ 640	\$ 555	\$ 340	\$ 340
LGBTQ Liaison	110	129	80	80	30	30
Expanded secondary counseling	273	277	285	300		
Program Manager - Intervention Leads		60	65	70		
Elementary math stipends	30	30	30	25		
Wellness Resource & SEL Counselor	268	283	253			
Support new collaboration	230	230	230			
Addl. Site admin support for SPED	181	181	181			
Addl. Site admin support for Lincoln	171	176	181			
Arts teacher at Maya Lin	112	102	102			
Student advisor/mentor (Equity Office)		100	100			
Multiyear tutoring pool	50	50	50			
Literacy Framework & Grading Policy	81	81	81			
Teacher induction program	400	400				
TSA Special Education	102	129				
Addl. Campus security at EHS & AHS	114	114				
Campus support WMS Construction	58	66				
Teen parenting program	141	39				
AVID	40					
Digital communication specialist	40					
Total	\$ 3,041	\$ 3,087	\$ 2,278	\$ 1,030	\$ 370	\$ 370

The Reserves

Build in good times – spend in bad times

- **Save when revenues are strong or one-time funds are available**
- **Use reserves during downturns to avoid budget cuts**
- **Maintain continuity in educational services**
- **Spending down should be planned and strategic, not overly aggressive**
 - **Reserves only buy time**

The Reserves

State required reserves

- **3% required by the State – this is the minimum required**
- **Falling below the 3% threshold may put the district in “qualified” or “Negative” certification**
- **Potential loss of local control**

Local Reserves

- **An amount equal to 3-weeks worth of salary**
- **Promotes multi-year stability, rather than reactive budgeting**

Board Discussion & Questions

Acronyms

AB	Assembly Bill	CPI	Consumer Price Index	LEA	Local Educational Agency
ACA	Affordable Care Act	CTE	Career Technical Education	LRE	Least Restrictive Environment
ADA	Average Daily Attendance	DOF	Department of Finance	MAA	Medi-Cal Administrative Activities
AP	Advanced Placement	DSA	Division of the State Architect	MOU	Memorandum of Understanding
API	Academic Performance Index	EC	Education Code	MTSS	Multi-Tiered Systems of Support
AYP	Adequate Yearly Progress	EL	English Learner	MYP	Multiyear Projection
BTSA	Beginning Teacher Support and Assessment	EPA	Education Protection Account	OPEB	Other Postemployment Benefits
CAASPP	California Assessment of Student Performance and Progress	ERAF	Education Revenue Augmentation Fund	OPSC	Office of Public School Construction
CALPADS	California Longitudinal Pupil Achievement Data System	ESL	English as a Second Language	P-1	First Principal (Apportionment)
CalPERS	California Public Employees Retirement System	ESSA	Every Student Succeeds Act	P-2	Second Principal (Apportionment)
CalSTRS	California State Teachers Retirement System	ESY	Extended School Year	PAR	Peer Assistance and Review
CALTIDES	California Longitudinal Teacher Integrated Data Education System	FAPE	Free and Appropriate Public Education	PD	Professional Development
CARS	Consolidated Application and Reporting System	FCMAT	Fiscal Crisis & Management Assistance Team	PI	Program Improvement
CASEMIS	California Special Education Management Information System	FERPA	Family Educational Rights and Privacy Act	PTA	Parent Teachers Association
CBA	Collective Bargaining Agreement	FRPM	Free and Reduced-Price Meals	RDA	Redevelopment Agency
CBEDS	California Basic Educational Data System	FTE	Full-Time Equivalent	SACS	Standardized Account Code Structure
CCSS	Common Core State Standards	GAAP	Generally Accepted Accounting Principles	SBE	State Board of Education
CDE	California Department of Education	GASB	Governmental Accounting Standards Board	SDC	Special Day Class
CELDT	California English Language Development Test	IEP	Individualized Education Program	SELPA	Special Education Local Plan Area
CNIPS	Child Nutrition Information Payment System	LAO	Legislative Analyst's Office	SPSA	Single Plan for Student Achievement
COE	County Office of Education	LCAP	Local Control and Accountability Plan	TK	Transitional Kindergarten
COLA	Cost-of-Living Adjustment	LCFF	Local Control Funding Formula	TRANS	Tax and Revenue Anticipation Notes
COP	Certificate of Participation			UPP	Unduplicated Pupil Percentage