

2024-2025

Budget Adoption Process

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

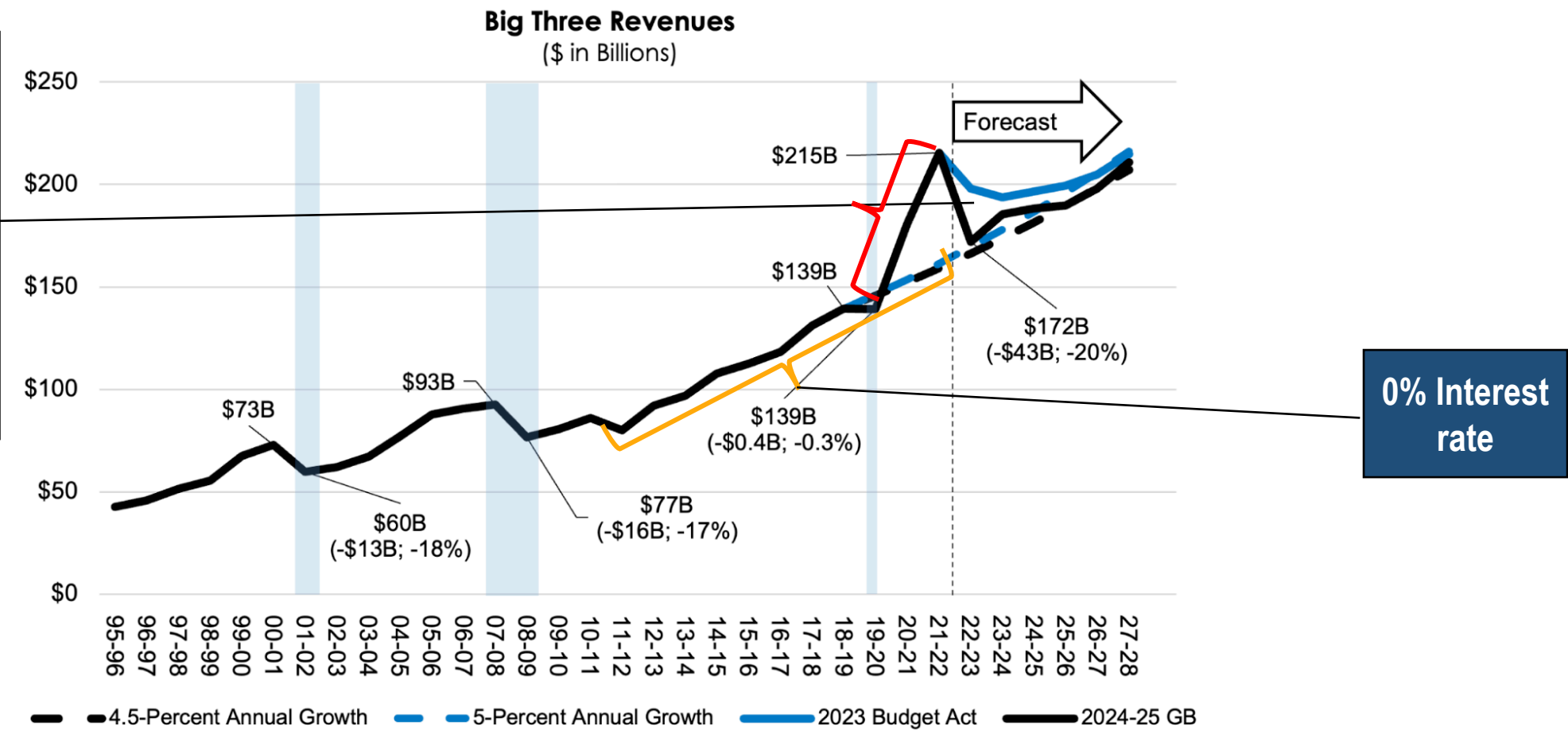
May 14, 2024

Agenda

- **LCAP process and timeline**
- **Budget assumptions**
 - Enrollment Trends
 - Revenue and expenditure assumptions
 - Standard staffing
- **Additional site allocations**
- **Categorical programs**
 - Financial impact of recently approved bargaining unit agreements
- **Parcel taxes**

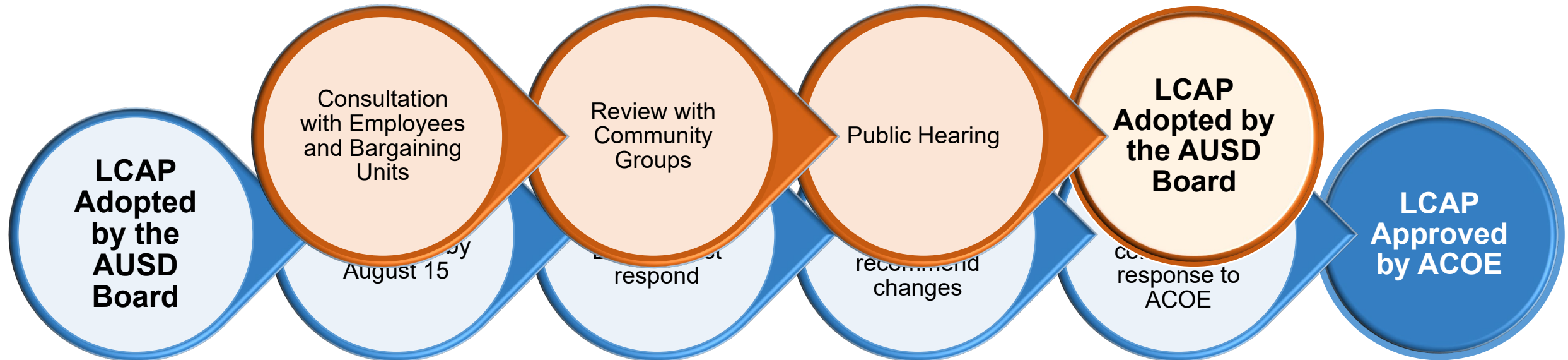
State Revenue – Big Picture

- New Ongoing Programs
- ELOP
 - Universal free meals
 - Expansion of TK program
 - Transportation Reimbursement

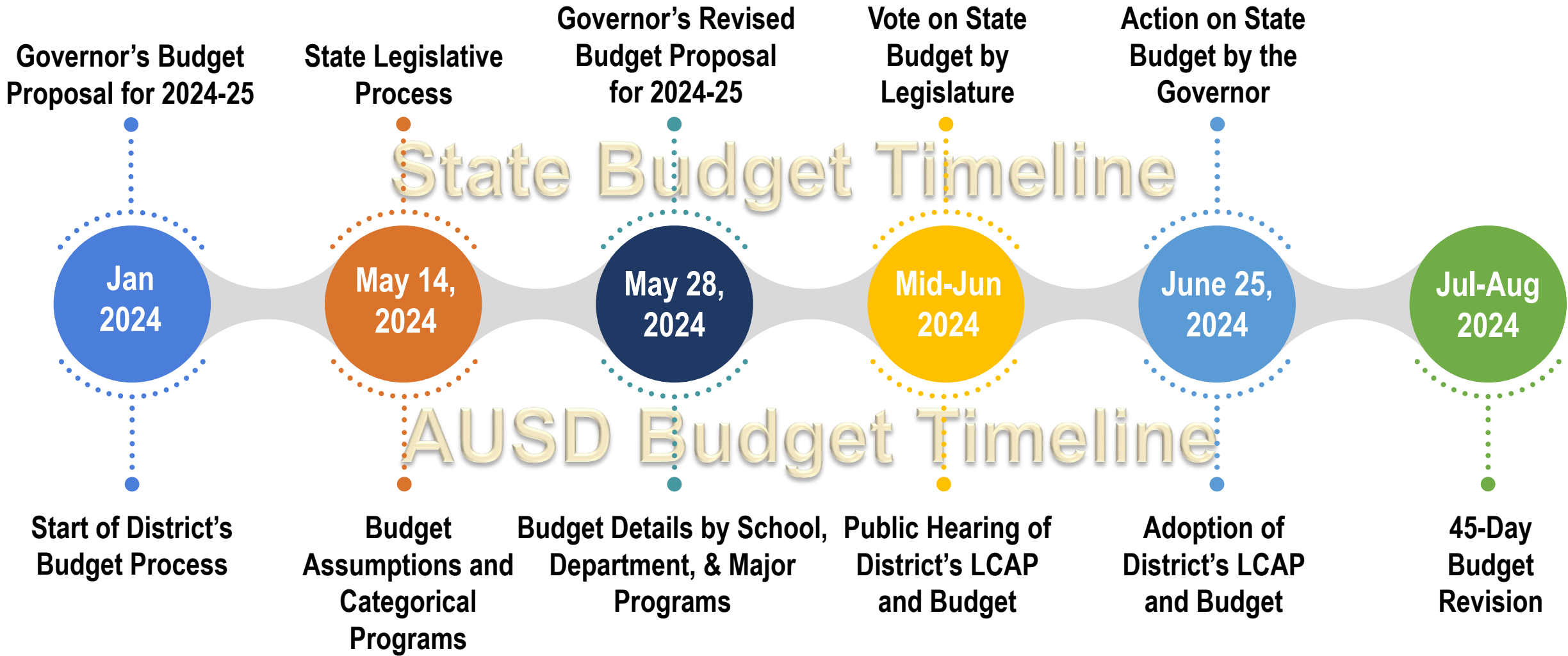


Shaded bars indicate previous U.S. recessions.
Source: California Department of Finance, 2024-25 Governor's Budget Forecast.

LCAP Process for 2024-25



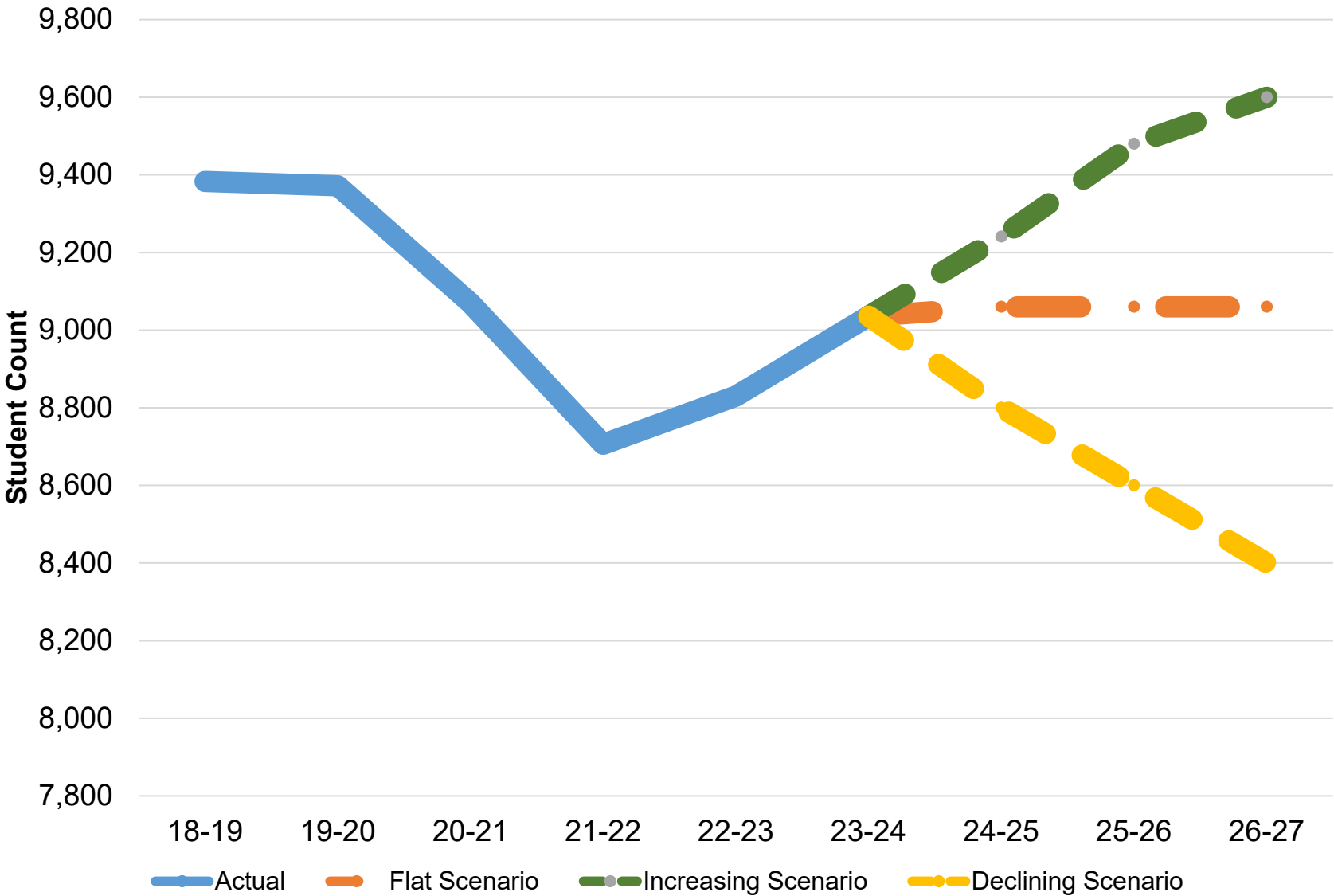
Timeline



Budget Assumptions

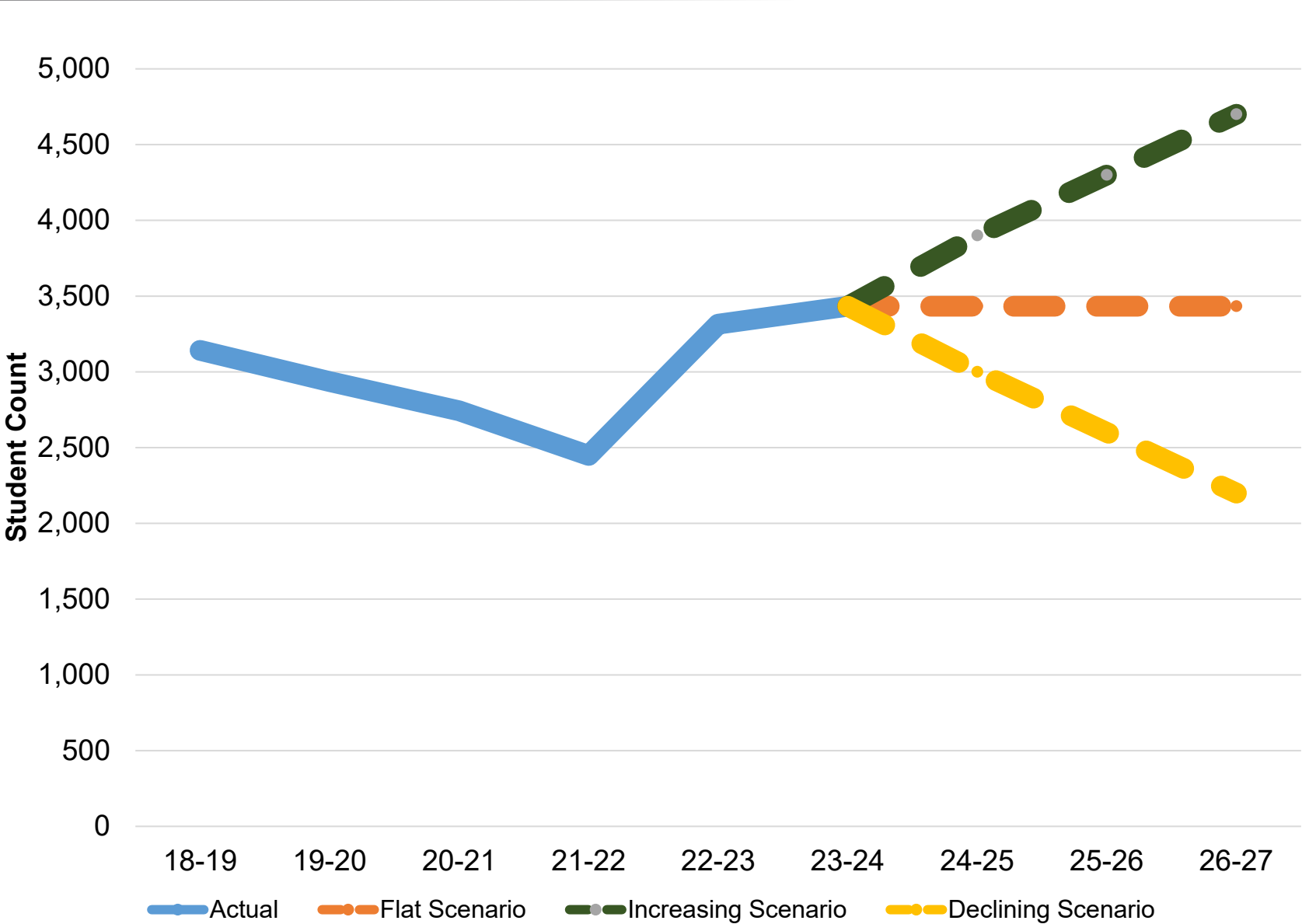
Enrollment

Year	Enrollment
2018-19	9,383
2019-20	9,372
2020-21	9,070
2021-22	8,706
2022-23	8,830
2023-24	9,036
2024-25	???
2025-26	???
2026-27	???



Students Qualifying for Unduplicated Services*

Year	Unduplicated Student Count
2018-19	3,144
2019-20	2,936
2020-21	2,743
2021-22	2,448
2022-23	3,315
2023-24	3,433
2024-25	???
2025-26	???
2026-27	???



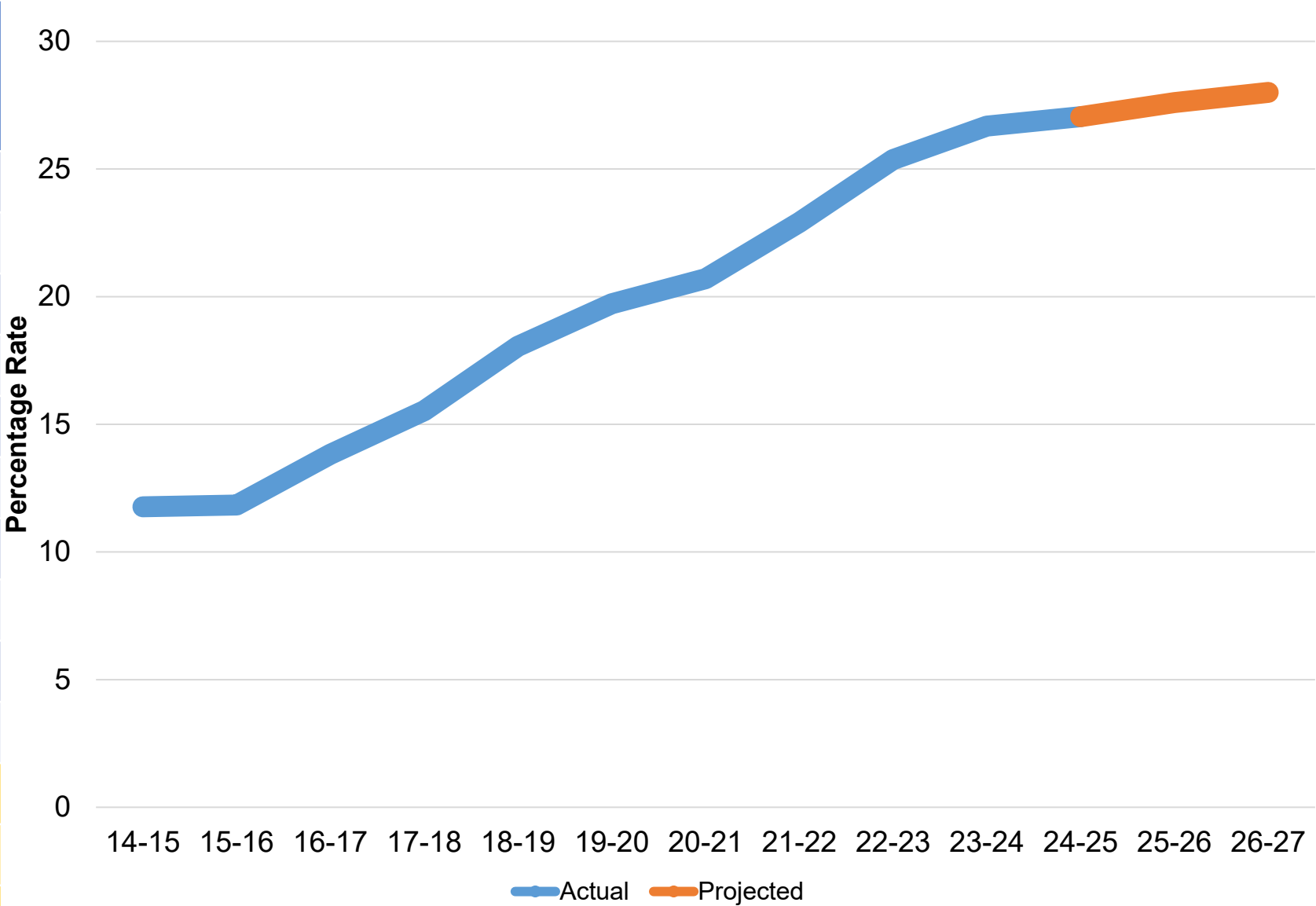
*Unduplicated count of students who qualify for free or reduced priced meal or are English Learners

Cost of Living Adjustment & Consumer Price Index

Year	Cost of Living Adjustment (COLA)	Consumer Price Index (CPI)
2024-25	1.07%	2.83%
2025-26	2.73%	2.70%
2026-27	3.11%	2.72%

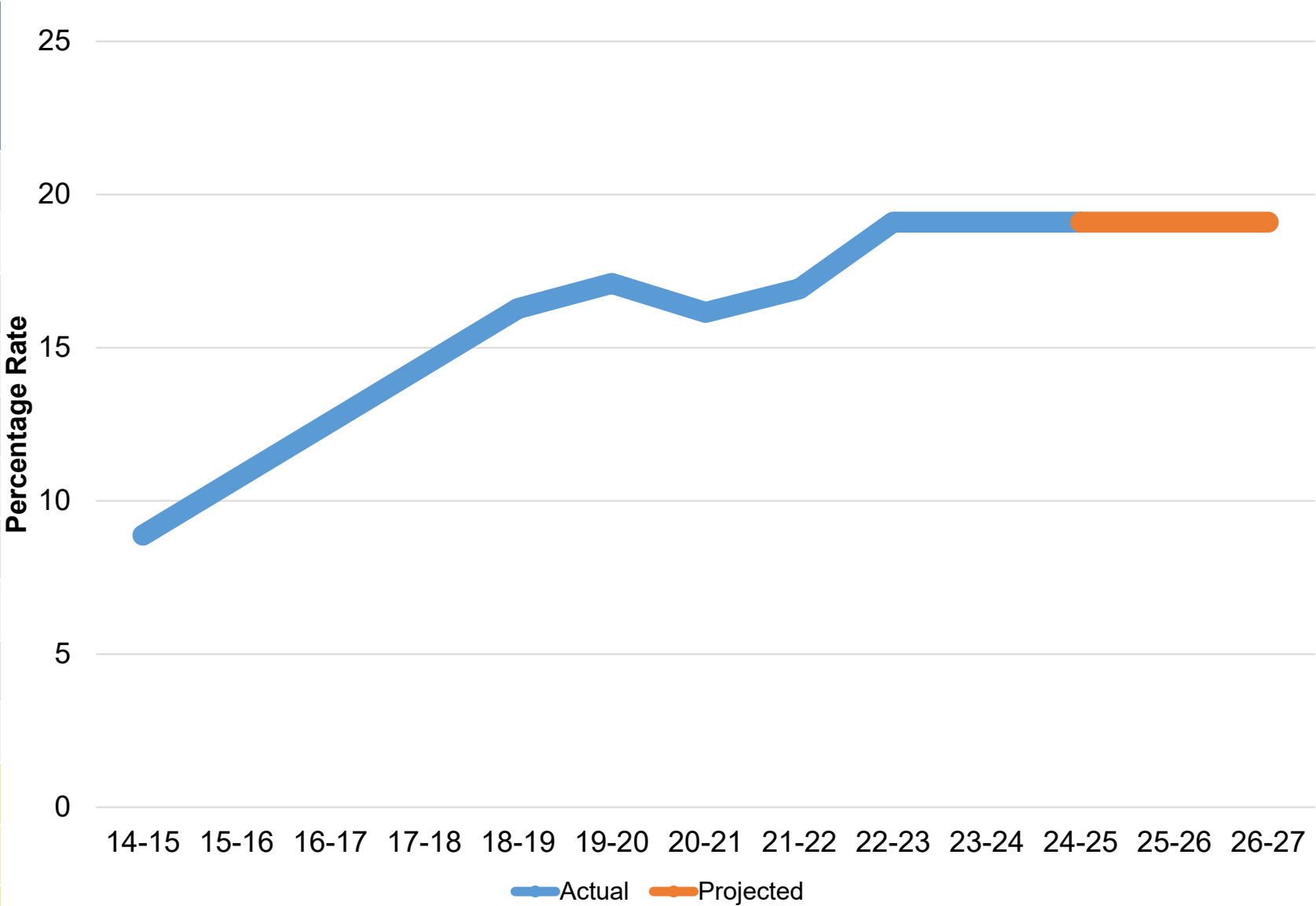
Contribution to Public Employees Retirement System (CalPERS)

Year	CalPERS Funding Rate
2014-15	11.77%
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	27.60%
2026-27	28.00%



Contribution to State Teacher's Retirement System (CalSTRS)

Year	CalSTRS Funding Rate
2014-15	8.88%
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%



Summary of Assumptions

Categories	Source	2023-24 Actual	2024-25 Projected MYP Year 1	2025-26 Projected MYP Year 2	2026-27 Projected MYP Year 3
District Enrollment	CALPADS/Projection	9,036			
ADA - Actual/Projected		8,520			
Actual ADA as a %age of Enrollment		94.3%	0.0%	0.0%	0.0%
Funded ADA-Actual/Projected		8,533			
Funded ADA as a %age of Enrollment		94.4%	0%	0%	0%
Unduplicated EL/FRPM Count		3,433			
Unduplicated EL/FRPM Percentage		38%	0%	0%	0%
Measure B1 Parcel Tax		\$12.5M	\$12.5M		
Measure A Parcel Tax		\$10.5M	\$10.5M		
Measure E Parcel Tax				\$23.0M	\$23.0M
COLA	ACOE	8.22%	1.07%	2.73%	3.11%
Increase in LCFF Base/Deficit Factor		6.70%			
Increase in Consumer Price Index (CPI)		3.36%	2.83%	2.70%	2.72%
State Teacher's Retirement System	ACOE	19.1%	19.1%	19.1%	19.1%
Public Employee Retirement System	CalPERS	26.7%	27.1%	27.6%	28.0%
Deferred Maintenance Budget	AUSD	\$ 500,000			

Standard Staffing

Teacher-to-Student Staffing Ratios

School	Number of Students per Teacher
Elementary (TK)*	24
Elementary (K-3)	25
Elementary (4-5)	32
Wood Middle	33
Lincoln Middle	33
Encinal (6-8)	33
Bay Farm (8)	32
High Schools	35
Continuation High School	25

*12-1 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	15.00	2.00	0.90	0.75	1.05		1.00	2.00		22.70
Love	17.00	2.00	0.85	0.85	1.00	0.80	1.00	1.00		24.50
Paden	13.00	2.00	0.65	0.65	0.77	0.30	0.50	0.50		18.37
Otis	19.00	2.00	0.90	0.90	1.11		0.50	0.50		24.91
Earhart	18.00	2.00	1.00	0.95	1.20	0.33	0.50	0.50		24.48
Bay Farm K-8	19.00	2.00	0.85	0.85	1.02		0.50	0.50	0.20	24.92
Maya Lin	17.00		0.95	0.95	1.02	0.62	1.50	1.50		23.54
Edison	17.00		0.95	0.85	1.05		0.50	0.50		20.85
Franklin	11.00		0.55	0.55	0.61		0.50	-		13.21
Total - Elementary	146.00	12.00	7.60	7.30	8.83	2.05	6.50	7.00	0.20	197.48

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	22.20	1.00				1.00	1.00	2.00		27.20
Lincoln Middle	33.80	0.40				1.00	1.00	2.00		38.20
Total - Middle	56.00	1.40			-	2.00	2.00	4.00	-	65.40
Encinal Junior Senior	44.80	1.40	0.60		0.20	1.00	1.00	4.60	1.00	54.60
ASTI	6.40							1.00		7.40
Alameda High	60.20	1.20	0.60		0.40	1.00	1.00	5.00	1.00	70.40
Island High	4.20	-		1.00				1.00		6.20
Independent Study	3.00									3.00
Total - High	118.60	2.60	1.20	1.00	0.60	2.00	2.00	11.60	2.00	141.60
Total Secondary	174.60	4.00	1.20	1.00	0.60	4.00	4.00	15.60	2.00	207.00

*Teacher (FTE) does not include one-time TSA Math (.4FTE @ Encinal and .2FTE @ Alameda HS from Textbook adoption fund)

**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	0.88
Lincoln Middle	3.00	1.00		1.81	1.00				0.69	0.88	0.88
Total - Middle	5.00	2.00	-	2.62	2.00	-	-	-	1.31	1.76	1.75
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						0.87
Total - High	10.00	4.00	2.00	2.19	4.50	2.91	1.75	2.00	1.75	1.51	8.75
Total Secondary	15.00	6.00	2.00	4.81	6.50	2.91	1.75	2.00	3.06	3.27	10.50

*Includes positions funded by one-time funds

Temporary Positions Funded Using One-Time Funds

Description	2021-22 (FTE)	2022-23 (FTE)	2023-24 (FTE)	2024-25 (FTE)	2025-26 (FTE)	2026-27 (FTE)	2027-28 (FTE)
Academic Counselors (Wood, Lincoln, Alameda High)	3.00	3.00	3.00	3.00	3.00	3.00	
Program Manager - Assessment	1.00	1.00	1.00				
Program Manager - Mental Health	1.00						
Teacher on Special Assignment - Learning Loss	1.00	1.00	1.00				
Education Equity/Family Engagement Coordinator	1.00	1.00					
Psychologist	1.00						
Digital Communication Specialist	1.00	1.00	1.00	1.00			
Middle School Campus Supervisor			0.88				
Teacher on Special Assignment - Special Ed.				1.00			
Additional Administrative Support for Lincoln Middle				0.50	0.50	0.50	
Paraprofessionals	10.00						
TSA - beginning Teacher Program SPED	2.00	1.60	1.00	0.60			
TSA - beginning Teacher Program*		1.00	2.00	3.00	2.00		
Total	21.00	9.60	9.88	9.10	5.50	3.50	0.00

*Included in the MYP as an unrestricted general fund expenditure starting 2026-27

Additional Allocations

Discretionary Allocation – Elementary

School	LCFF-Base			Title I			LCFF-Supplemental			Total	
	Student Count (2023-24)	Per Student	Sub-Total	Free or Reduced	Per Student	Sub-Total	Unduplicated Count	Per Student	Sub-Total	Total - Discretionary	Per Student - Discretionary
Ruby Bridges	434	\$ 68.0	\$ 29,495	184	\$ 650	\$ 119,600	314	\$ 92.0	\$ 28,888	\$ 177,983	\$ 410
Love	469	\$ 68.0	\$ 31,873	179	\$ 630	\$ 112,770	251	\$ 92.0	\$ 23,092	\$ 167,735	\$ 358
Paden	377	\$ 68.0	\$ 25,621	125	\$ 610	\$ 76,250	188	\$ 92.0	\$ 17,296	\$ 119,167	\$ 316
Maya Lin	477	\$ 68.0	\$ 32,417				205	\$ 92.0	\$ 18,860	\$ 51,277	\$ 107
Franklin	290	\$ 68.0	\$ 19,708				72	\$ 92.0	\$ 6,624	\$ 26,332	\$ 91
Earhart	573	\$ 68.0	\$ 38,941				123	\$ 92.0	\$ 11,316	\$ 50,257	\$ 88
Otis	524	\$ 68.0	\$ 35,611				135	\$ 92.0	\$ 12,420	\$ 48,031	\$ 92
Edison	465	\$ 68.0	\$ 31,601				113	\$ 92.0	\$ 10,396	\$ 41,997	\$ 90
Bay Farm (K-8)	567	\$ 68.0	\$ 38,533				149	\$ 92.0	\$ 13,708	\$ 52,241	\$ 92

Discretionary & Other Allocations – Elementary

School	Student Count (2023-24)*	Total - Discretionary*	Innovative - LCFF Base	Innovative - LCFF Supplemental	Additional Admin Support	Innovative - LRBG	Total per Site	Total Per Student
Ruby Bridges	434	\$ 177,983					\$ 177,983	\$ 410
Love	469	\$ 167,735		\$ 97,068			\$ 264,803	\$ 565
Paden	377	\$ 119,167		\$ 62,578			\$ 181,745	\$ 482
Maya Lin	477	\$ 51,277				\$ 107,830	\$ 159,107	\$ 334
Franklin	290	\$ 26,332					\$ 26,332	\$ 91
Earhart	573	\$ 50,257	\$ 43,000				\$ 93,257	\$ 163
Otis	524	\$ 48,031					\$ 48,031	\$ 92
Edison	465	\$ 41,997					\$ 41,997	\$ 90
Bay Farm	567	\$ 52,241					\$ 52,241	\$ 92

*From previous slide

Discretionary Allocation – Secondary

School	LCFF Base			Title I			LCFF Supplemental			Total	
	Student Count (2022-23)	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	603	\$ 71.1	\$ 42,855	236	\$ 340	\$ 80,240	359	\$ 92.0	\$ 33,028	\$ 156,123	\$ 259
Lincoln Middle	922	\$ 71.1	\$ 65,527	-		\$ -	232	\$ 92.0	\$ 21,344	\$ 86,871	\$ 94
Encinal Jr/Sr	1,218	\$ 76.4	\$ 93,006	403	\$ 340	137,020	620	\$ 92.0	\$ 57,040	\$ 287,066	\$ 236
Island High	85	\$ 76.4	\$ 6,491	-		-	67	\$ 92.0	\$ 6,164	\$ 12,655	\$ 149
ASTI	167	\$ 76.4	\$ 12,752	-		-	81	\$ 92.0	\$ 7,452	\$ 20,204	\$ 121
Alameda High	1,864	\$ 76.4	\$ 142,335	-		-	654	\$ 92.0	\$ 60,168	\$ 202,503	\$ 109

Discretionary & Other Allocations – Secondary

School	Student Count*	Total - Discretionary*	Teen Parenting Program	Other Discretionary			Total per Site	Total Per Student
Wood Middle	603	\$ 156,213		\$ 2,500			\$ 158,713	\$ 263
Lincoln Middle	922	\$ 86,871		\$ 2,500			\$ 89,371	\$ 97
Encinal Jr/Sr	1,218	\$ 287,066		\$ 7,500			\$ 294,566	\$ 242
Island High	85	\$ 12,665	\$ 138,990				\$ 151,655	\$ 1,784
ASTI	167	\$ 20,204		\$ 12,000			\$ 32,204	\$ 193
Alameda High	1,864	\$ 202,503		\$ 5,000			\$ 207,503	\$ 111

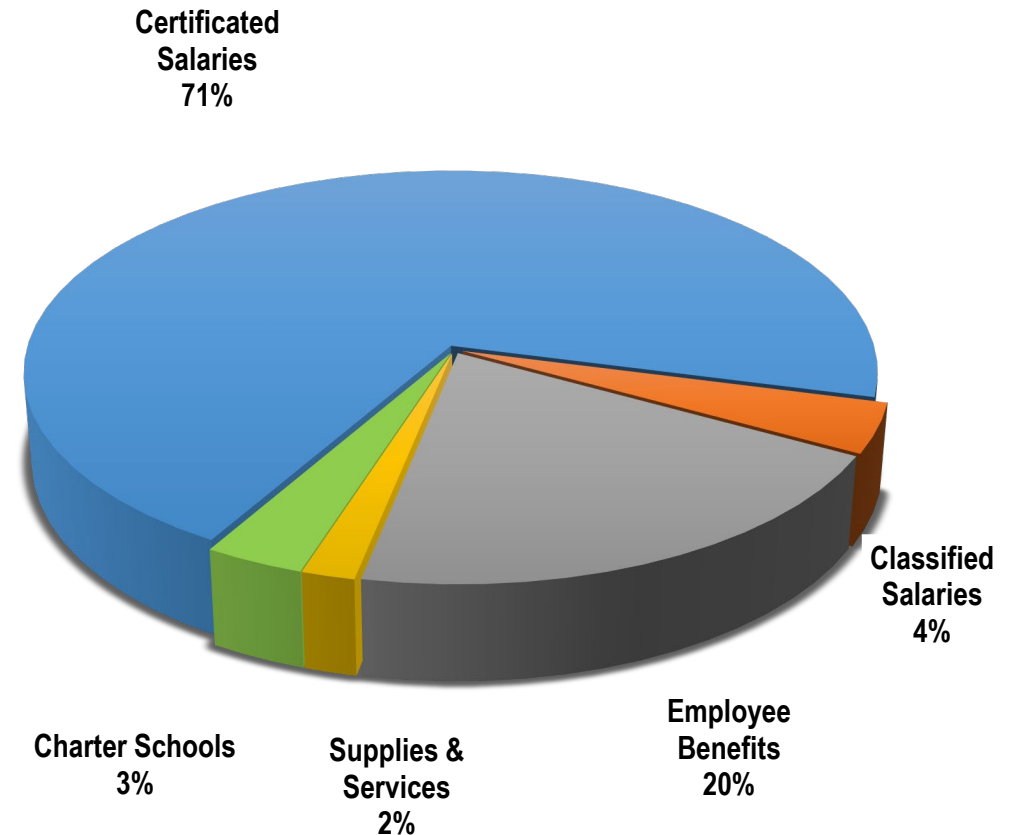
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Parcel Taxes

Parcel Tax – Measure B1

- Approved in 2016
- Effective 2018-19 through 2024-25

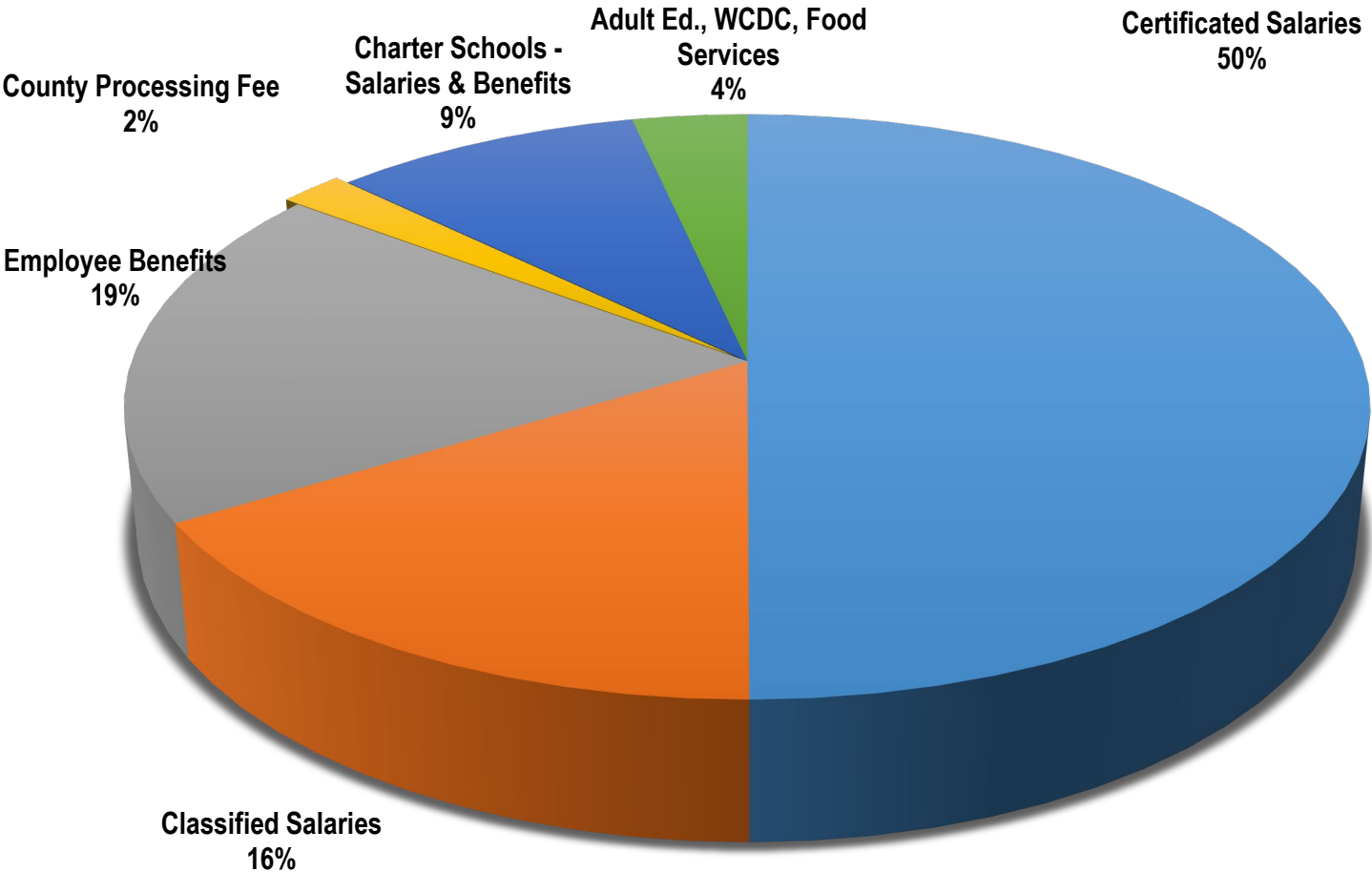
PTAX #	Description	Approved Percentage Range	Budget (Amount)	Budget (%)
1	Small Class Sizes in K-3	14% to 15%	\$ 1,774,582	14.00%
2	Neighborhood Elementary Schools	7% to 8%	934,700	7.38%
3	Secondary School Choice Initiative	7%-8%	967,942	7.64%
4	Programs to Close the Achievement Gap	13% to 14%	1,650,000	13.02%
5	High School Athletics Program	4%	506,920	4.00%
6	Enrichment Program	9-10%	1,236,400	9.76%
7	Attract and Retain Excellent Teachers	30-31%	3,825,000	30.18%
8	Counseling and Student Support	6%	760,201	6.00%
9	Alameda Charter Students	3-4%	384,000	3.03%
10	Technology	5%	633,559	5.00%
11	Adult Education	0%	-	0.00%
		Sub-Total	12,673,304	
12	Accountability and Fiscal Transparency		221,835	
		Total	\$ 12,895,139	



Parcel Tax – Measure A

- Approved in 2020
- Effective 2020-21 through 2024-25

Description	Budget (Amount)
Certificated Salaries	\$ 5,461,257
Classified Salaries	1,782,993
Employee Benefits	2,077,037
County Processing Fee	214,394
Charter Schools - Salaries & Benefits	1,018,556
Adult Education	95,557
WCDC	134,774
Food Services	144,629
Capital Facilities	6,843
	\$ 10,936,040



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).**

Categorical Allocations - Major Programs

Program	Planned Expenditures for 2024-25	Program	Planned Expenditures for 2024-25
Title I, Part A, Basic Grant	\$ 1,044,336	Local Solutions	\$ 79,762
Title II, Teacher Quality	211,810	Educator Effectiveness Block Grant	664,298
Title III, Limited English Proficiency	98,244	Art & Music for Schools (Prop 28)	1,054,393
Title III, Immigrant Student Program	41,969	A-G Block Grant	125,768
Title IV, Student Support	74,546	Misc. C-19 Restricted Funds	484,516
Career Technical Education Grants	482,733	Universal Pre-K Planning	295,681
Significant Disproportionality	330,732	Learning Recovery Block Grant (LRBG)	1,377,176
Antibias Education Program	84,700	Behavioral Health Incentive Program	256,252
Restricted Lottery	624,922	California Learning Community Grant	108,582
After School Education & Safety	743,128	LCFF/Supplemental	8,538,697
Expanded Learning Opportunity Prgm.	2,500,299	Special Education*	42,432,604

- ***Special Education**
 - Revenue: \$12,132,301
 - Contribution: \$30,300,303

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).**
- **AUSD estimates it will receive approximately \$1.04 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				\$ 41,362	\$ 109,060	\$ 150,422
Site Allocations	119,600	112,770	76,250	80,240		388,860
Instructional Coaches	122,315	123,251	48,898	124,553		419,017
Services for Homeless					8,500	8,500
Indirect Cost					77,537	77,537
Total	\$ 241,915	\$ 236,021	\$ 125,148	\$ 246,155	\$ 195,097	\$ 1,044,336

Title I, Part A Basic Grant – Site Expenditures

Description	Ruby	Love	Paden	Wood	Total
Certificated Salaries	\$ 45,036	\$ 31,098	\$ 18,513		\$ 94,647
Classified Salaries	\$ 43,694	\$ 48,692	\$ 34,456	\$ 61,659	\$ 188,501
Statutory Benefits	\$ 30,870	\$ 32,980	\$ 23,281	\$ 18,581	\$ 105,712
Books & Materials					\$ -
Services					\$ -
Total	\$ 119,600	\$ 112,770	\$ 76,250	\$ 80,240	\$ 388,860

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.**
- **AUSD estimates it will receive a total of \$211,810 in Title II, TQ, allocation.**

Title II, Teacher Quality (TQ) - Expenditures

Description	Amount	Comments
Certificated Salaries	\$ 135,452	0.2 FTE each Instructional Coach at Wood, Love and Ruby. 0.1 FTE at Paden, Professional Development
Statutory Benefits	36,632	Mandated as a percentage of salary
Books & Materials		
Services	24,000	Private school share
Indirect Cost	15,726	
Total	\$ 211,810	

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**
- **AUSD estimates it will receive a total of \$98,244 in Title III, Limited English, allocation.**

Title III, Limited English Proficiency (LEP), Expenditures

Description	Amount	Comments
Certificated Salaries	\$ 10,000	Teacher Hourly for Professional Development
Classified Salaries	-	
Statutory Benefits	2,950	Mandated as a percentage of salary
Books & Materials	35,000	EL Achieve textbooks
Services	43,000	Subscriptions - EL Achieve, Language Line, EL Conferences, Private school share
Indirect Cost	7,294	
Total	\$ 98,244	

Title III, Immigrant Student Program

- **The purpose of the program is to provide services to eligible immigrant students and their families through the provision of supplementary programs and services for the underlying purpose of assuring that these students meet the same challenging grade-level and graduation standards as mainstream students.**
- **The term "eligible immigrant student" is defined as an individual student who (a) is aged three through twenty-one; (b) was not born in any US State; and (c) has not been attending any one or more schools in the United States for more than three full school years.**
- **AUSD estimates it will receive a total of \$41,969 in Title III, Immigrant, allocation.**

Title III, Immigrant Student Program, Expenditures

Description	Amount	Comments
Certificated Salaries	\$ 20,425	.2FTE Teacher at Alameda High, Teacher hourly for testing
Classified Salaries	1,000	
Statutory Benefits	5,446	Mandated as a percentage of salary
Books & Materials	5,982	
Services	6,000	Translation
Indirect Cost	3,116	
Total	\$ 41,969	

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**
- **Approximately \$74,546 for 2024-25**

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

Description	Amount	Comments
Certificated Salaries		
Classified Salaries		
Statutory Benefits		
Books & Supplies		
Services	69,012	Mills College - Lead by Learning
Indirect Cost	\$ 5,534	
Total	\$ 74,546	

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 \$482K in multiyear grants that will carry forward from 2023-24 to 2024-25**

Career Technical Education Grant Programs, Expenditures

Description	Amount	Comments
Certificated Salaries	\$ 149,679	Sections at Encinal, Island, CTE TSA
Classified Salaries	88,796	Alameda High Instructional help and CTE Coordinator
Statutory Benefits	85,619	Mandated as a percentage of salary
Books & Materials	61,850	Supplies & equipment for CTE classrooms
Services	63,800	Services for Radio Broadcasting and Digital Film
Indirect Cost	32,989	
Total	\$ 482,733	

Significant Disproportionality

- **AUSD was recognized in 2020/21 to be in significant disproportionality which is**
 - **“the overrepresentation of a specific race or ethnicity” in different Special Education areas including disability identification and placement.**
- **AUSD is no longer in Significant Disproportionality**
 - **15% of Federal IDEA 611 and 619 funds that were used to provide Comprehensive Coordinated Early Intervening Services (CCEIS) can now be returned to Special Education funding.**
 - **24/25 will use the carryover funds**

Significant Disproportionality, Expenditures

Description	Amount	Comments
Certificated Salaries	\$ 78,950	.15 FTE Director of Equity & Inclusion, Teacher hrly for prof. development
Classified Salaries	85,835	1.0 FTE Family Engagement Coordinator
Statutory Benefits	65,526	Mandated as a percentage of salary
Books & Materials		
Services	75,866	Summer institutes, Family Engagement, Math specific tutoring
Indirect Cost	24,555	
Total	\$ 330,732	

Antibias Education Grant Program

- The purpose of the Antibias Education Grant Program is to prevent, address, and eliminate racism and bias in all California public schools, and making all public schools inclusive and supportive of all people.
- AUSD was awarded \$200,000 in one-time funds through a competitive grant process
- Funds must be spent by June 30, 2026
- \$84,700 balance available for 2024-25

Antibias Education Grant Program, Expenditures

Description	Amount	Comments
Certificated Salaries	\$ 17,500	Summer school at Encinal, teacher hourly for professional development
Classified Salaries	-	
Statutory Benefits	4,430	Mandated as a percentage of salary
Books & Materials	1,680	Math curriculum
Services	54,802	Silicone vally math initiative, Calculus project
Indirect Cost	6,288	
Total	\$ 84,700	

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 receive a total of \$624,922 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 \$584,518 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.

After School Education & Safety Expenditures

Description	Amount	Comments
Classified Salaries	\$ 75,711	0.45 FTE Coordinator of After School Programs
Statutory Benefits	37,039	Mandated as percentage of salary
Services	489,031	After school contractor for Ruby, Love, and Maya Lin
Transfer	129,460	Academy of Alameda
Indirect Cost	11,887	
Total	\$ 743,128	

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 \$2.5 in ELOP allocation**

Expanded Learning Opportunity Program (ELOP) Expenditures

Description	Amount	Comments
Certificated Salaries		
Classified Salaries	\$ 367,808	3FTE paraprofessionals, 3FTE custodians, and .55FTE After-school programming coordinator
Statutory Benefits	169,239	Mandated as percentage of salary
Books & Supplies		
Services	1,816,254	Contractors providing after-school programming at Elementary and Middle Schools
Indirect Cost	\$ 158,874	
Total	\$ 2,512,175	

Local Solutions Grant

- To implement locally-identified solutions that address a local need for special education teachers
- AUSD's grant application focused on
 - Identifying, recruiting, and preparing new special education teachers
 - Assisting classified personnel to work towards becoming a teacher
 - Induction for special education teachers
 - Preparing mentors to support new special education teachers
- \$1.3M in one-time funds to be spent by June 30, 2023
 - Grantor has extended usage timeline
- Estimated expenditures of \$79K in FY 2024-25
 - 2024-25 is the last year for the Local Solutions Grant
 - 0.54FTE TSA position will close at the end of 2024-25

Local Solutions Grant, Expenditures

Description	Amount	Comments
Certificated Salaries	\$ 60,822	.54FTE TSA to provide support to beginning teachers
Classified Salaries		
Statutory Benefits	15,142	Mandated as a percentage of salary
Books & Supplies		
Services		
Indirect Cost	\$ 3,798	
Total	\$ 79,762	

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
 - Estimated expenditures of \$664K in FY 2024-25
 - Approximately \$400K 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 pupil populations 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	\$ 404,745	3.05FTE TSA to support beginning teachers
Classified Salaries		
Statutory Benefits	115,232	Mandated as a percentage of salary
Books & Supplies		
Services	95,000	
Indirect Cost	\$ 49,321	
Total	\$ 664,298	

Art and Music for Schools (AMS – Prop 28)

- On-going funding as a result of Prop 28
- 70% based on enrollment, 30% based on Free & Reduced Priced Meal count
- The district must annually:

Certify funds used to provide arts education, including a requirement to expend at least 80% of funds to employ staff for arts education instruction

- CDE may provide a waiver for “good cause shown” upon written request by the district

Certify funds received are to supplement, not supplant, existing arts education programs

Certify that no more than 1% of funds will be used for administrative expenses

Report to the board detailing:

- Type of arts education programs funded
- Number of staff (FTE)
- Number of students served
- Number of schools providing arts education programs with the funds

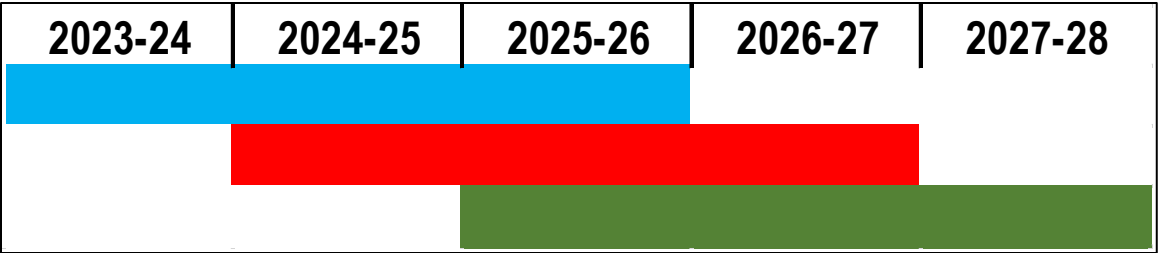
In addition, each school must develop an annual expenditure plan

Art and Music for Schools (AMS – Prop 28)

- **"Arts education program" includes, but is not limited to**
 - Dance, Media arts, Music, Theatre, Visual arts, Folk art, Painting, Sculpture, Photography, Craft arts, and Creative expression
 - including graphic arts and design, computer coding, animation, music composition and ensembles, script writing, costume design, film, and video
- **Supplement, Not Supplant**
 - Continue to spend on Arts education as much as the district was spending without Proposition 28 funds
 - Will be calculated on district-wide basis and not on school-by-school or employee-by-employee basis
 - No adjustment for declining enrollment or lack of student interest in a specific elective program
 - However, provides a bit of flexibility to adjust general fund programming for declining enrollment or lack of student interest in a specific elective at a specific site, as long as the District overall does not reduce its Arts funding.

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 2024-25 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	\$ 47,880
Earhart	64,615
Franklin	32,090
Love	61,077
Ruby Bridges	59,318
Bay Farm	62,079
Maya Lin	56,043
Otis	60,030
Paden	40,916
Wood Middle	81,322
Lincoln Middle	96,652
ASTI	20,957
Alameda High	211,679
Encinal	148,434
Island High	11,301
Total	\$ 1,054,393

A-G Block Grant

- Increase student access to A-G courses, and provide support for successful completion of the A-G course requirements
- One-time award of \$344,812 in FY 2021-22
 - Expenditure plan approved by the Board on March 22, 2022
 - Must spend by June 30, 2026
 - Estimated expenditures of \$125,768 in FY 2024-25
- AUSD's plan:
 - Identify students who are not meeting A-G requirements from Spring semester 2020 to present
 - Offer opportunities to retake A-G courses by using online offerings
 - Create Four-Year Academic Plans for all students in grade 9-12 to track A-G completion.
 - Sophomore counseling at Alameda High and Encinal, where each sophomore will meet with their Counselor 1:1 and obtain a personalized A-G graduation plan

A-G Block Grant, Expenditures

Description	Amount
AP Exam Set-Aside	\$ 29,258
Teacher & Classified Hourly Cost	25,768
Cyber High	61,405
Indirect Cost	9,337
Total	\$ 125,768

Universal Prekindergarten Planning & Implementation Grant

- **One-time state early planning and capacity building initiative to implement prekindergarten programs**
- **Grant funds may pay for costs associated with creating or expanding California state preschool programs or transitional kindergarten programs.**
- **AUSD will get approximately \$350K**
 - **Budget is still being developed**
- **Funds must be used by June 30, 2026**

Universal Prekindergarten Planning & Implementation Grant

Description	Amount	Comments
Certificated Salaries	\$ 209,382	1 FTE TSA to implement Pre-K program, \$35K in Teacher hourly for PD
Classified Salaries		
Statutory Benefits	52,239	Mandated as a percentage of salary
Books & Supplies	6,107	
Services	6,000	
Indirect Cost	\$ 21,953	
Total	\$ 295,681	

Other Grants



Behavioral Health Incentive Program

- One-time \$686K
- Spend by 2025-26
- 1 FTE Counselor to provide mental health services
- Contract with Alameda Family Services to hire a therapist
- 2024-25 Expenditures: \$256K



California Learning Communities Grant for Mental Health Services

- One-time \$306K
- Spend by 2024-25
- 1 FTE Wellness and Resource Liaison
- 2024-25 Expenditures: 108K

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: \$7.2 Million**

LCFF – Supplemental Fund

Program	Amount	FTE	Program	Amount	FTE
Targeted Intervention	\$ 1,670,320	11.15	Discretionary Funds for Schools	327,796	1.80
Instructional Coaches	1,030,839	7.50	Math Initiative	297,850	2.00
Attract & Retain High Quality Staff	1,000,000		Data Research Dept	260,702	1.00
Equity and Inclusion			EL Professional Development	218,753	1.00
Scholar Staff & Student Advisors	373,983	2.25	Differentiated Prof. Learning (186th Day)	368,272	
Additional Support at Paden & Love	166,263	1.60	Parent Involvement Coordinator	332,716	1.60
Teen Parenting Program at Island High	142,531	1.00	Increased FTE to support Eng. Learners	418,617	3.40
Additional Support at Encinal Jr/Sr	137,020	1.40	Mental Health Services (AFS)	402,182	0.40
TSA Special Education	73,405	0.50	Indirect Cost Transfer	610,918	
AVID	40,000		School Smart	33,000	
Vice Principals at Ruby & Love	323,184	2.00	Total	8,228,351	38.60

LCFF – Supplemental Fund Multiyear

- Key changes:

Program	2024-25	2025-26	2026-27	2027-28	2028-29
Attract & Retain High Quality Staff	1,000,000	1,030,000	1,060,900	1,092,727	1,125,509
Mental Health Services	402,182	671,704	671,704	586,704	371,704
TSA Special Education	73,405				
Adv. via Individual Determination (AVID)	40,000				

- Budget reduction to

	2024-25	2025-26	2026-27	2027-28	2028-29
Budget Reductions			(1,500,000)	(1,500,000)	(1,500,000)

Misc. Restricted Funds

- One-time
- Approximately \$1 Million
- 5-year plan approved by the Board on February 14, 2023

Program	23-24	24-25	25-26	26-27	27-28	Total
Expanded Mental Health Contract	\$ 300,000	\$ 300,000	\$ -	\$ -	\$ -	\$ 600,000
Digital Communication Specialist	89,438	118,475	-	-	-	207,913
Elementary Math Lead Stipends	30,189	30,068	30,970	31,899	32,856	155,982
Indirect Cost	30,508	35,973	2,106	2,169	2,234	70,756
Total	\$ 450,135	\$ 484,516	\$ 33,076	\$ 34,068		\$ 1,034,651

Learning Recovery Emergency Block Grant (LRBG)

- The LRBG was established in response to the emergency caused by COVID-19 pandemic to assist schools serving pupil in the long-term recovery from the COVID-19 pandemic, including addressing pupil learning, mental health, and overall well-being
- \$6 million was initially allocated to AUSD on one-time basis. The allocation was reduced to 5.1 million as part of 23-24 budget bill.
- Funds must be spent by 6/30/28
- 4-year plan expenditure plan was approved by the Board on February 14, 2023

Learning Recovery Emergency Block Grant (LRBG)

Original 4-year plan approved by the Board on
February 14, 2023

Program	23-24	24-25	25-26	26-27	Total
Support new universal collaboration	\$ 230,000	\$ 236,900	\$ 244,007	\$ 251,327	\$ 962,234
Additional site support	501,454	516,498	531,993	547,952	2,097,896
Develop literacy framework	41,250	42,488	43,762	45,075	172,575
Develop revised grading policy	40,000	41,200	42,436	43,709	167,345
Financial incentives for SPED Staff	150,000	154,500	159,135	163,909	627,544
Additional counselors at secondary schools	-	384,000	395,520	407,386	1,186,906
Multi-year tutoring pool	50,000	51,500	53,045	54,636	209,181
Indirect Cost	50,968	52,497	54,072	55,694	213,231
Total	\$ 1,063,672	\$ 1,479,582	\$ 1,523,970	\$ 1,569,689	\$ 5,636,912

Learning Recovery Emergency Block Grant (LRGB) – Revised Plan

- Changes to the Board approved plan highlighted in orange
- Due to uncertainty regarding reduction by the State or change in regulations, create an equivalent unrestricted resource to track these expenditures
- Will commit unused funds to guarantee implementation of the Board approved plan.

Program	2023-24	2024-25	2025-26	2026-27	Total
Universal collaboration	\$ 180,000	\$ 230,000	\$ 230,000	\$ 230,000	\$ 870,000
Additional site support:	535,522				535,522
Special Ed. (1 FTE)		175,630	180,899	186,326	542,855
TSA SPED (.5 FTE)		73,332			73,332
Administrator @ Lincoln (1 FTE)		189,125	194,798	198,693	582,616
Additional campus security (1.75 FTE)	96,977	109,948	113,246		320,171
Teacher @ Maya Lin (.73 FTE)		107,830	111,065	114,397	333,292
Develop literacy framework	41,250	41,250	41,250	41,250	165,000
Develop revised grading policy	40,000	40,000	40,000	40,000	160,000
Secondary school counseling (2.5FTE)	-	264,982	272,931	281,119	819,032
Multi-year tutoring pool	50,000	50,000	50,000	50,000	200,000
					-
Indirect Cost	70,781	102,824	92,173	85,377	351,155
Total	\$ 1,014,530	\$ 1,384,921	\$ 1,326,362	\$ 1,227,162	\$ 4,952,975

Recap of Recently Approved Bargaining Unit Agreements

**3-Year Fiscal Impact of the Settlement:
\$29.6M**

- 6% salary increase eff. July 1, 2023
- 1% salary increase eff. January 1, 2024
- Increase District's contribution to health benefits to \$12,256 annually for all participating current employees and qualifying retirees

Partial funding from 8.2% COLA received in 2023-24

\$9.5 million set-aside for Measure A litigation

Up to \$1 million from LCFF Supplemental Grant. May include reduction in supplemental services

Discretionary Block Grant, \$5.3 million

Concept originally presented on April 16, 2024, as part of AB1200 approval presentation

Discretionary Block Grant

❖ Discretionary block grant is part of funds set aside to cover compensation and contribution to healthcare increase for bargaining unit agreements approved on April 16, 2024

- ❖ AUSD received \$5.5 million in 2022-23. Amount was revised down to \$5.2 million in 2023-24
- ❖ Funds must be spent by 6/30/2026



❖ Staff recommends to use these funds for qualifying existing expenditures in 2023-24. (Next agenda item covers proposed expenditure plan)

❖ Set-aside savings in unrestricted general fund to pay for salary and healthcare obligations, or to extend certain one-time programs

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