

2025-2026 Budget & LCAP Adoption Process

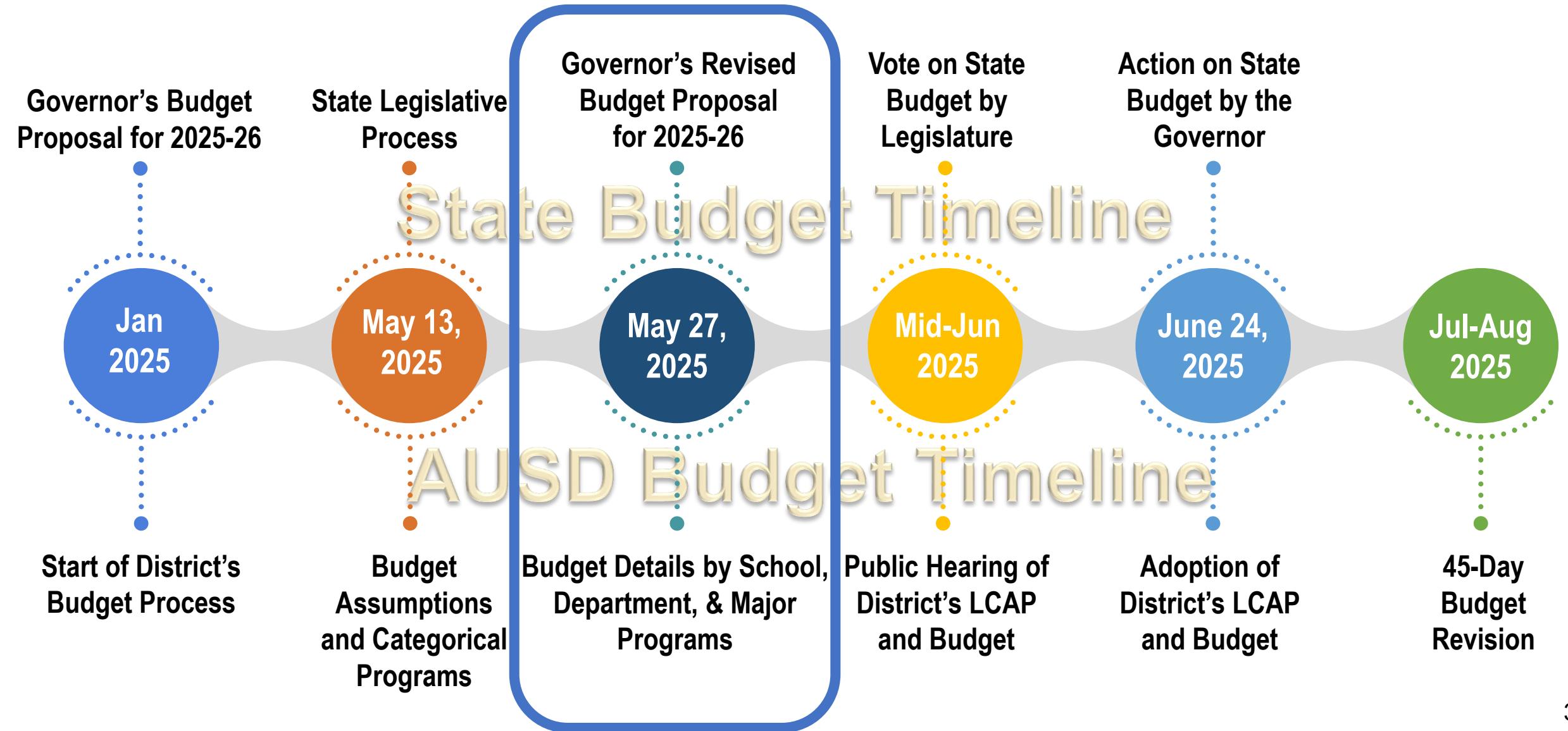
**Governor's Revised Budget Proposal,
Budget - By Site & By Program**

May 27, 2025

Agenda

- **Timeline**
- **Governor's May revised budget proposal and Fiscal and Operational Considerations**
- **Budget for each school and department with details of various programs**

Timeline



May Budget Proposal and Fiscal & Operational Considerations

Themes for the 2025-26 May Revision



Governor Gavin Newsom released his 2025-26 May Revision amid significant financial and economic uncertainty



His May Revision projects both lower revenues and increased costs of health care in the current year and near term



Significant emphasis on federal policy and its impacts on California foreign trade, tourism, and immigration



To address the budget deficit, he uses a combination of reductions, borrowing, funding shifts, deferrals, and expenditures that would only be activated if sufficient revenues materialize



First seen in his January 2025 Budget proposal, the plan to under-appropriate the 2024-25 minimum guarantee remains in his May Revision to the tune of \$1.3 billion



Proposition 98 is largely insulated from these problems, with minimal disruptions to the proposals from the Governor's Budget in early January 2025, despite all that has come to pass since then

Risks to the Economy and the State Budget

Stock market volatility in response to federal policy changes can impact projected state revenue

California's unemployment rate is projected to increase in the budget year

California's Gross Domestic Product (GDP) is projected to decrease in a similar pattern to U.S. GDP in the budget year



Anticipated cuts to key federal programs will increase pressure to backfill losses in federal funding with state dollars

California has several lawsuits pending against the federal government, the outcome of which could affect the California economy

The “Big Three” revenues are projected to be lower by \$4.8 billion over the three-year budget window when compared to January

Federal Education Budget- First Indication of Potential Reductions

- **Maintains Title I and Special Education Funding**
- **Consolidation of 18 formula and competitive grants**
 - Total \$ 2 billion
- **Eliminates Adult Education grants**
 - AUSD receives \$300K in Adult Literacy funding
 - Can sustain 2025-26, but will have to make adjustments for 26-27
- **Eliminates Title III – Limited English Proficiency**
 - AUSD receives approx. \$87K in Title III
 - Spends on teacher hourly for PD, textbooks, and translation services

New Funding Proposals

TK Staffing Ratio

- Ongoing increase to implement 10:1
- Reduction of \$900/student from the January proposal
- Expenditure already included in the MYP
- Apprx. \$2,400/student

Discretionary Block Grant

- One-Time
- Reduction of \$100M
- Disagreement between the Governor and Legislature on allocation
- Apprx. \$314/student

Restoration of LRBG

- One-Time, to cover the reduction in 2021-22
- Must conduct a student need assessment and add to LCAP
- Apprx. \$114/student

Will add to the budget once signed by the Governor

New Funding Proposals (continued)

Funds to LEAs (One-Time)

Funds for Statewide Initiatives

					
Will add to the budget once signed by the Governor					
\$235 million for literacy programs and coaching; \$220 million for math coaching	Literacy instruction professional development	Reading difficulties screener training and support for school employees	\$30 million for new math partnership; \$15 million for literacy coach training	Reading difficulties screener available to all LEAs for free	Statewide literacy and mathematics networks

What's Not Included in the May Revision

- **No COLA for Childcare programs (ACDC)**
- **No appropriation for Ethnic Studies high school graduation requirement**
 - AB101, passed in 2021, mandated this requirement
 - AB101 takes effect “upon an appropriation”
 - May still get added to the enacted budget in June
- **Deferral of June 2026 cash**
 - 9% of 2025-26 cash allocation (about \$7 million) deferred from June 2026 to July 2026

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%	3.02%	3.42%
Increase in LCFF Base/Deficit Factor		0.00%	0.00%	0.00%	0.00%
Increase in Consumer Price Index (CPI)		3.07%	3.48%	2.98%	2.77%
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

School Site & Departmental Budget

Funding Streams

- **LCFF Base Grant**

Paid per ADA by grade level range, increased annually by COLA

- **LCFF Supplemental Grant**

Provided to increase or improve services for students who qualify for free or reduced priced meal or are English learners

- **Federal, State, and Local Restricted Categorical Programs**

Grants, entitlements, donations, and other awards designed to fund specific activities

- **Restricted Art/Music Funds (Proposition 28)**

Funding for Arts and Music education. School administrators, in collaboration with the school community, decide on services

Edison Elementary

Expenditure Category	Unrestricted General Fund		LCFF Supplemental		Restricted Art/Music (Prop 28)		Other Restricted General Fund		Total	
	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount
Certificated										
FTE	21.1	\$ 2,312,536	1.0	\$ 97,318	0.6	\$ 42,304			22.7	\$ 2,452,158
Hrly, Sub & Stipend		\$ 27,079		\$ 1,878						\$ 28,957
Longevity Stipend		\$ 46,427		\$ 684						\$ 47,111
Classified										
FTE	4.4	\$ 247,025	0.1	\$ 5,699			0.3	\$ 20,314	4.8	\$ 273,038
Hrly, Sub & Stipend		\$ 7,143								\$ 7,143
Benefits		\$ 892,649		\$ 40,575		\$ 14,814		\$ 12,374		\$ 960,412
Supplies		\$ 9,814								\$ 9,814
Services		\$ 7,600								\$ 7,600
Total	25.5	\$ 3,550,273	1.1	\$ 146,154	0.6	\$ 57,118	0.3	\$ 32,688	27.5	\$ 3,786,233
Number of Students (CBEDS 2024-25)						474				
Number of Unduplicated Students (CBEDS 2024-25)						111	23%	\$3.7 million ÷ 474 students = \$7,988 per student		
Budget per Student (Amount)						\$ 7,988				

Earhart Elementary

Expenditure Category	Unrestricted General Fund		LCFF Supplemental		Restricted Art/Music (Prop 28)		Other Restricted General Fund		Total	
	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount
Certificated										
FTE	26.4	\$ 2,748,839	1.0	\$ 116,960	0.6	\$ 51,099			28	\$ 2,916,898
Hrly, Sub & Stipend		\$ 35,291		\$ 10,270		\$ 1,000				\$ 46,561
Longevity Stipend		\$ 39,618				\$ 1,805				\$ 41,423
Classified										
FTE	7.5	\$ 406,461					1.1	\$ 51,086	8.6	\$ 457,547
Hrly, Sub & Stipend		\$ 10,442						\$ 1,046		\$ 11,488
Benefits		\$ 1,149,274		\$ 43,392		\$ 13,639		\$ 31,329		\$ 1,237,634
Supplies		\$ 26,000						\$ 500		\$ 26,500
Services		\$ 5,424								\$ 5,424
Total	33.9	\$ 4,421,349	1.0	\$ 170,622	0.6	\$ 67,543	1.1	\$ 83,961	36.6	\$ 4,743,475
Number of Students (CBEDS 2024-25)						573				
Number of Unduplicated Students (CBEDS 2024-25)						145	25%			
Budget per Student (Amount)						\$ 8,278				

Franklin Elementary

Expenditure Category	Unrestricted General Fund		LCFF Supplemental		Restricted Art/Music (Prop 28)		Other Restricted General Fund		Total	
	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount
Certificated										
FTE	13.7	\$ 1,546,359	0.5	\$ 61,472	0.3	\$ 25,352			14.5	\$ 1,633,183
Hrly, Sub & Stipend		\$ 14,420		\$ 3,357		\$ 615				\$ 18,392
Longevity Stipend		\$ 40,751		\$ 1,025						\$ 41,776
Classified										
FTE	4.0	\$ 228,247					0.3	\$ 17,893	4.3	\$ 246,140
Hrly, Sub & Stipend		\$ 10,998		\$ 729						\$ 11,727
Benefits		\$ 602,163		\$ 22,202		\$ 9,528		\$ 11,548		\$ 645,441
Supplies		\$ 8,898		\$ 4,085				\$ 500		\$ 13,483
Services		\$ 8,800								\$ 8,800
Total	17.7	\$ 2,460,636	0.5	\$ 92,870	0.3	\$ 35,495	0.3	\$ 29,941	18.8	\$ 2,618,942
Number of Students (CBEDS 2024-25)						291				
Number of Unduplicated Students (CBEDS 2024-25)						86	30%			
Budget per Student (Amount)						\$ 9,000				

Love Elementary

Expenditure Category	Unrestricted General Fund		LCFF Supplemental		Restricted Art/Music (Prop 28)		Other Restricted General Fund		Total	
	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount
Certificated										
FTE	23.9	\$ 2,413,924	2.8	\$ 307,737	0.6	\$ 35,416	1.4	\$ 156,098	28.7	\$ 2,913,175
Hrly, Sub & Stipend		\$ 36,953		\$ 2,253				\$ 16,254		\$ 55,460
Longevity Stipend		\$ 31,783		\$ 4,158				\$ 2,049		\$ 37,990
Classified										
FTE	6.5	\$ 328,730					2.1	\$ 92,923	8.6	\$ 421,653
Hrly, Sub & Stipend		\$ 18,708						\$ 12,717		\$ 31,425
Benefits		\$ 1,021,355		\$ 101,143		\$ 13,104		\$ 97,592		\$ 1,233,194
Supplies		\$ 191,332		\$ 21,920		\$ 8,379				\$ 221,631
Services		\$ 10,000		\$ 2,000		\$ 10,000		\$ 5,000		\$ 27,000
Total	30.4	\$ 4,052,785	2.8	\$ 439,211	0.6	\$ 66,899	3.5	\$ 382,633	37.3	\$ 4,941,528
Number of Students (CBEDS 2024-25)						498				
Number of Unduplicated Students (CBEDS 2024-25)						260	52%			
Budget per Student (Amount)						\$ 9,923				

Ruby Bridges Elementary

Expenditure Category	Unrestricted General Fund		LCFF Supplemental		Restricted Art/Music (Prop 28)		Other Restricted General Fund		Total	
	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount
Certificated										
FTE	24.9	\$ 2,379,924	3.0	\$ 330,096	0.6	\$ 48,286	1.4	\$ 167,893	29.9	\$ 2,926,199
Hrly, Sub & Stipend		\$ 18,027		\$ 29,261		\$ 1,229				\$ 48,517
Longevity Stipend		\$ 39,380		\$ 7,698				\$ 6,740		\$ 53,818
Classified										
FTE	7.5	\$ 398,364					2.6	\$ 129,362	10.1	\$ 527,726
Hrly, Sub & Stipend		\$ 15,033						\$ 6,407		\$ 21,440
Benefits		\$ 993,775		\$ 104,111		\$ 17,914		\$ 102,763		\$ 1,218,563
Supplies		\$ 22,526						\$ 500		\$ 23,026
Services		\$ 8,600								\$ 8,600
Total	32.4	\$ 3,875,629	3.0	\$ 471,166	0.6	\$ 67,429	4.0	\$ 413,665	40.0	\$ 4,827,889
Number of Students (CBEDS 2024-25)						458				
Number of Unduplicated Students (CBEDS 2024-25)						319 70%				
Budget per Student (Amount)						\$ 10,541				

Bay Farm Elementary

Expenditure Category	Unrestricted General Fund		LCFF Supplemental		Restricted Art/Music (Prop 28)		Other Restricted General Fund		Total	
	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount
Certificated										
FTE	23.9	\$ 2,738,964	1.0	\$ 110,880	0.8	\$ 50,164			25.7	\$ 2,900,008
Hrly, Sub & Stipend		\$ 43,142		\$ 9,203						\$ 52,345
Longevity Stipend		\$ 78,566		\$ 1,366						\$ 79,932
Classified										
FTE	7.0	\$ 377,294					1.1	\$ 46,383	8.1	\$ 423,677
Hrly, Sub & Stipend		\$ 9,106						\$ 2,292		\$ 11,398
Benefits		\$ 1,080,252		\$ 41,474		\$ 19,920		\$ 26,508		\$ 1,168,154
Supplies		\$ 7,371		\$ -				\$ 500		\$ 7,871
Services		\$ 9,651								\$ 9,651
Total	30.9	\$ 4,344,346	1.0	\$ 162,923	0.8	\$ 70,084	1.1	\$ 75,683	33.8	\$ 4,653,036
Number of Students (CBEDS 2024-25)						531				
Number of Unduplicated Students (CBEDS 2024-25)						110	21%			
Budget per Student (Amount)						\$ 8,763				

Maya Lin Elementary

Expenditure Category	Unrestricted General Fund		LCFF Supplemental		Restricted Art/Music (Prop 28)		Other Restricted General Fund		Total	
	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount
Certificated										
FTE	22.7	\$ 2,531,889	2.0	\$ 202,922	0.3	\$ 45,808			25.0	\$ 2,780,619
Hrly, Sub & Stipend		\$ 32,951		\$ 4,508		\$ 789				\$ 38,248
Longevity Stipend		\$ 56,903		\$ 5,709		\$ 239				\$ 62,851
Classified										
FTE	4.2	\$ 253,805	0.3	\$ 11,373			0.3	\$ 20,308	4.8	\$ 285,486
Hrly, Sub & Stipend		\$ 3,660		\$ 1,130						\$ 4,790
Benefits		\$ 936,710		\$ 69,286		\$ 18,134		\$ 12,510		\$ 1,036,640
Supplies		\$ 10,000						\$ 500		\$ 10,500
Services		\$ 13,884								\$ 13,884
Total	26.9	\$ 3,839,802	2.3	\$ 294,928	0.3	\$ 64,970	0.3	\$ 33,318	29.8	\$ 4,233,018
Number of Students (CBEDS 2024-25)						475				
Number of Unduplicated Students (CBEDS 2024-25)						193 41%				
Budget per Student (Amount)						\$ 8,912				

Otis Elementary

Expenditure Category	Unrestricted General Fund		LCFF Supplemental		Restricted Art/Music (Prop 28)		Other Restricted General Fund		Total	
	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount
Certificated										
FTE	26.6	\$ 2,746,183	1.0	\$ 112,420	0.6	\$ 51,747			28.2	\$ 2,910,350
Hrly, Sub & Stipend		\$ 42,749		\$ 11,378						\$ 54,127
Longevity Stipend		\$ 42,371		\$ 2,050						\$ 44,421
Classified										
FTE	8.2	\$ 433,364					1.1	\$ 44,167	9.3	\$ 477,531
Hrly, Sub & Stipend		\$ 21,282						\$ 2,092		\$ 23,374
Benefits		\$ 1,176,264		\$ 42,302		\$ 13,088		\$ 25,799		\$ 1,257,453
Supplies		\$ 16,863						\$ 500		\$ 17,363
Services		\$ 9,587								\$ 9,587
Total	34.8	\$ 4,488,663	1.0	\$ 168,150	0.6	\$ 64,835	1.1	\$ 72,558	37.5	\$ 4,794,206
Number of Students (CBEDS 2024-25)						569				
Number of Unduplicated Students (CBEDS 2024-25)						140	25%			
Budget per Student (Amount)						\$ 8,426				

Paden Elementary

Expenditure Category	Unrestricted General Fund		LCFF Supplemental		Restricted Art/Music (Prop 28)		Other Restricted General Fund		Total	
	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount
Certificated										
FTE	19.2	\$ 1,986,431	0.9	\$ 91,692	0.5	\$ 40,282	0.8	\$ 78,715	21.4	\$ 2,197,120
Hrly, Sub & Stipend		\$ 22,195		\$ 24,767				\$ 12,462		\$ 59,424
Longevity Stipend		\$ 32,492		\$ 3,379		\$ 2,172		\$ 2,200		\$ 40,243
Classified										
FTE	5.7	\$ 293,638					1.8	\$ 77,898	7.5	\$ 371,536
Hrly, Sub & Stipend		\$ 6,668						\$ 12,046		\$ 18,714
Benefits		\$ 834,682		\$ 31,983		\$ 10,379		\$ 89,482		\$ 966,526
Supplies		\$ 22,733						\$ 500		\$ 23,233
Services		\$ 2,548								\$ 2,548
Total	24.9	\$ 3,201,387	0.9	\$ 151,821	0.5	\$ 52,833	2.6	\$ 273,303	28.9	\$ 3,679,344
Number of Students (CBEDS 2024-25)						372				
Number of Unduplicated Students (CBEDS 2024-25)						178	48%			
Budget per Student (Amount)						\$ 9,891				

Summary - Elementary Schools

Site	Amount	Staff (FTE)	No Of Students (CBEDS 24-25)	Average Amount Per Student ↓	Student to Employee Ratio	Students on Free & Reduced Meal		English Learners		Unduplicated Students	
						Count	Percentage	Count	Percentage	Count	Percentage
Ruby Bridges	\$ 4,827,889	40.00	458	\$ 10,541	11.5	301	66%	88	19%	319	70%
Love	4,941,528	37.30	498	9,923	13.4	249	50%	92	18%	260	52%
Paden	3,679,344	29.40	372	9,891	12.7	172	46%	50	13%	178	48%
Franklin	2,618,492	18.80	291	8,998	15.5	82	28%	26	9%	86	30%
Maya Lin	4,233,018	29.80	475	8,912	15.9	184	39%	45	9%	193	41%
Bay Farm	4,653,036	33.80	531	8,763	15.7	99	19%	26	5%	110	21%
Otis	4,794,206	37.50	569	8,426	15.2	127	22%	35	6%	140	25%
Earhart	4,743,475	36.60	573	8,278	15.7	127	22%	28	5%	145	25%
Edison	3,786,233	27.50	474	7,988	17.2	104	22%	35	7%	111	23%
Total	\$ 38,277,221	290.70	4241	\$ 9,026	14.6	1445	34%	425	10%	1542	36%

Wood Middle

Expenditure Category	Unrestricted General Fund		LCFF Supplemental		Restricted Art/Music (Prop 28)		Other Restricted General Fund		Total	
	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount
Certificated										
FTE	26.2	\$ 2,694,326	2.0	\$ 176,208	0.2	\$ 19,465	1.0	\$ 116,959	29.4	\$ 3,006,958
Hrly, Sub & Stipend		\$ 49,731		\$ 26,508		\$ 36,750		\$ 15,004		\$ 127,993
Longevity Stipend		\$ 32,603		\$ 4,038		\$ 732		\$ 5,710		\$ 43,083
Classified										
FTE	8.4	\$ 518,060	0.9	\$ 38,989			1.2	\$ 61,572	10.5	\$ 618,621
Hrly, Sub & Stipend		\$ 14,641		\$ 2,094				\$ 4,779		\$ 21,514
Benefits		\$ 1,166,316		\$ 90,594		\$ 14,488		\$ 53,031		\$ 1,324,429
Supplies		\$ 10,844				\$ 17,858				\$ 28,702
Services		\$ 19,700								\$ 19,700
Total	34.6	\$ 4,506,221	2.9	\$ 338,431	0.2	\$ 89,293	2.2	\$ 257,055	39.9	\$ 5,191,000
Number of Students (CBEDS 2024-25)						613				
Number of Unduplicated Students (CBEDS 2024-25)						332 54%				
Budget per Student (Amount)						\$ 8,468				

Lincoln Middle

Expenditure Category	Unrestricted General Fund		LCFF Supplemental		Restricted Art/Music (Prop 28)		Other Restricted General Fund		Total	
	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount
Certificated										
FTE	40.6	\$ 4,239,460	2.4	\$ 268,886	0.8	\$ 68,684			43.8	\$ 4,577,030
Hrly, Sub & Stipend		\$ 74,095		\$ 16,508		\$ 2,902				\$ 93,505
Longevity Stipend		\$ 80,177		\$ 3,513		\$ 1,464				\$ 85,154
Classified										
FTE	10.1	\$ 597,767							10.1	\$ 597,767
Hrly, Sub & Stipend		\$ 22,633								\$ 22,633
Benefits		\$ 1,735,429		\$ 94,210		\$ 25,922				\$ 1,855,561
Supplies		\$ 22,500				\$ 5,000				\$ 27,500
Services		\$ 17,800		\$ 3,734		\$ 10,000				\$ 31,534
Total	50.7	\$ 6,789,861	2.4	\$ 386,851	0.8	\$ 113,972	0.0	\$ -	53.9	\$ 7,290,684
Number of Students (CBEDS 2024-25)						971				
Number of Unduplicated Students (CBEDS 2024-25)						202	21%			
Budget per Student (Amount)						\$ 7,508				

Alameda Science & Technology Institute (ASTI)

Expenditure Category	Unrestricted General Fund		LCFF Supplemental		Restricted Art/Music (Prop 28)		Other Restricted General Fund		Total	
	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount
Certificated										
FTE	8.6	\$ 938,878							8.6	\$ 938,878
Hrly, Sub & Stipend		\$ 26,951				\$ 14,950				\$ 41,901
Longevity Stipend		\$ 7,452								\$ 7,452
Classified										
FTE	1.6	\$ 101,171							1.6	\$ 101,171
Hrly, Sub & Stipend		\$ 6,353								\$ 6,353
Benefits		\$ 368,698				\$ 3,833				\$ 372,531
Supplies		\$ 18,961				\$ 4,696				\$ 23,657
Services		\$ 4,638		\$ 9,016						\$ 13,654
Total	10.2	\$ 1,473,102	0	\$ 9,016	0.0	\$ 23,479	0.0	\$ -	10.2	\$ 1,505,597
Number of Students (CBEDS 2024-25)						211				
Number of Unduplicated Students (CBEDS 2024-25)						97 46%				
Budget per Student (Amount)						\$ 7,136				

Alameda High

Expenditure Category	Unrestricted General Fund		LCFF Supplemental		Restricted Art/Music (Prop 28)		Other Restricted General Fund		Total	
	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount
Certificated										
FTE	73.2	\$ 7,637,251	3.4	\$ 355,325	1.0	\$ 99,440			77.6	\$ 8,092,016
Hrly, Sub & Stipend		\$ 413,138		\$ 4,959		\$ 38,253				\$ 456,350
Longevity Stipend		\$ 132,707		\$ 9,797		\$ 2,508				\$ 145,012
Classified										
FTE	23.8	\$ 1,466,398					0.9	\$ 36,036	24.7	\$ 1,502,434
Hrly, Sub & Stipend		\$ 155,275				\$ 6,345		\$ 3,660		\$ 165,280
Benefits		\$ 3,461,536		\$ 104,962		\$ 46,896		\$ 15,901		\$ 3,629,295
Supplies		\$ 170,725				\$ 43,360				\$ 214,085
Services		\$ 126,000		\$ 1,844		\$ 5,000				\$ 132,844
Total	97.0	\$ 13,563,030	3.4	\$ 476,887	1.0	\$ 241,802	0.9	\$ 55,597	102.3	\$ 14,337,316
Number of Students (CBEDS 2024-25)						1,868				
Number of Unduplicated Students (CBEDS 2024-25)						610	33%			
Budget per Student (Amount)						\$ 7,675				

Encinal Junior Senior High

Expenditure Category	Unrestricted General Fund		LCFF Supplemental		Restricted Art/Music (Prop 28)		Other Restricted General Fund		Total	
	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount
Certificated										
FTE	56.2	\$ 5,780,286	3.4	\$ 373,425	0.8	\$ 62,288	0.6	\$ 61,298	61	\$ 6,277,297
Hrly, Sub & Stipend		\$ 282,590		\$ 36,807						\$ 319,397
Longevity Stipend		\$ 98,562		\$ 6,819		\$ 732		\$ 1,552		\$ 107,665
Classified										
FTE	19.2	\$ 1,153,352	1.0	\$ 48,374	0.8	\$ 35,750			21	\$ 1,237,476
Hrly, Sub & Stipend		\$ 123,938								\$ 123,938
Benefits		\$ 2,598,826		\$ 159,387		\$ 38,975		\$ 20,540		\$ 2,817,728
Supplies		\$ 151,156				\$ 34,436				\$ 185,592
Services		\$ 311,405								\$ 311,405
Total	75.4	\$ 10,500,115	4.4	\$ 624,812	1.6	\$ 172,181	0.6	\$ 83,390	82.0	\$ 11,380,498
Number of Students (CBEDS 2024-25)						1,280				
Number of Unduplicated Students (CBEDS 2024-25)						631	49%			
Budget per Student (Amount)						\$ 8,891				

Island High

Expenditure Category	Unrestricted General Fund		LCFF Supplemental		Restricted Art/Music (Prop 28)		Other Restricted General Fund		Total	
	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount
Certificated										
FTE	6.2	\$ 708,834	0.3	\$ 26,652			0.9	\$ 88,365	7.4	\$ 823,851
Hrly, Sub & Stipend		\$ 6,760		\$ 4,200		\$ 10,800				\$ 21,760
Longevity Stipend		\$ 16,422		\$ 1,571				\$ 4,139		\$ 22,132
Classified										
FTE	3.1	\$ 214,635							3.1	\$ 214,635
Hrly, Sub & Stipend		\$ 5,752								\$ 5,752
Benefits		\$ 291,341		\$ 12,039		\$ 3,036		\$ 34,420		\$ 340,836
Supplies		\$ 2,803								\$ 2,803
Services		\$ 3,000								\$ 3,000
Total	9.3	\$ 1,249,547	0.3	\$ 44,462	0.0	\$ 13,836	0.9	\$ 126,924	10.5	\$ 1,434,769
Number of Students (CBEDS 2024-25)						76				
Number of Unduplicated Students (CBEDS 2024-25)						58	76%			
Budget per Student (Amount)						\$ 18,879				

Independent Study

Expenditure Category	Unrestricted General Fund		LCFF Supplemental		Restricted Art/Music (Prop 28)		Other Restricted General Fund		Total	
	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount
Certificated										
FTE	3.0	\$ 352,320							3.0	\$ 352,320
Hrly, Sub & Stipend		\$ 2,254								\$ 2,254
Longevity Stipend		\$ 12,782								\$ 12,782
Classified										
FTE										
Hrly, Sub & Stipend										
Benefits		\$ 102,147								\$ 102,147
Supplies										\$ -
Services										\$ -
Total	3.0	\$ 469,503	0.0	\$ -	0.0	\$ -	0.0	\$ -	3.0	\$ 469,503
Number of Students (Projected 2025-26)						24				
Budget per Student (Amount)						\$ 19,563				

Summary - Secondary Schools

Site	Amount	Staff (FTE)	No Of Students (CBEDS 24-25)	Average Amount Per Student	Student to Employee Ratio	Students on Free & Reduced Meal		English Learners		Unduplicated Students	
						Count	Percentage	Count	Percentage	Count	Percentage
Wood Middle	\$ 5,191,000	39.9	613	\$ 8,468	15.4	320	52%	70	11%	332	54%
Lincoln Middle	7,290,684	53.9	971	7,508	18.0	196	20%	19	2%	202	21%
Total - Middle Schools	\$ 12,481,684	93.8	1,584	15,976.6	16.9	516	33%	89	6%	534	34%

ASTI	1,505,597	10.2	211	7,136	20.7	96	45%	2	1%	97	46%
Alameda High	14,337,316	102.1	1,868	7,675	18.3	570	31%	100	5%	610	33%
Encinal Jr/Sr	11,380,498	81.6	1,280	8,891	15.7	612	48%	82	6%	631	49%
Island High	1,434,769	10.5	76	18,879	7.2	58	76%	13	17%	58	76%
Total - High Schools	\$ 28,658,180	204.4	3,435	8,343	16.8	1,336	39%	197	6%	1,396	41%

Adult Education (Fund 11)

- **Federal Workforce Investment Act Grant: \$300K**
 - White House budget proposal does not include funding Title II (Adult Education & Family Literacy)
- **State & Local Funding: \$1.1 million**

Expenditure Category	Adult Education Fund	
	FTE	Amount
Certificated		
FTE	6.1	\$ 552,186
Hrly, Sub & Stipend		\$ 129,063
Longevity Stipend		\$ 8,450
Classified		
FTE	3.9	\$ 232,737
Hrly, Sub & Stipend		\$ 19,247
Benefits		\$ 380,947
Supplies		\$ 20,000
Services		\$ 40,000
Other Outgo		\$ 51,238
Total	10.0	\$ 1,433,868

Alameda Child Development Center (Fund 12)*

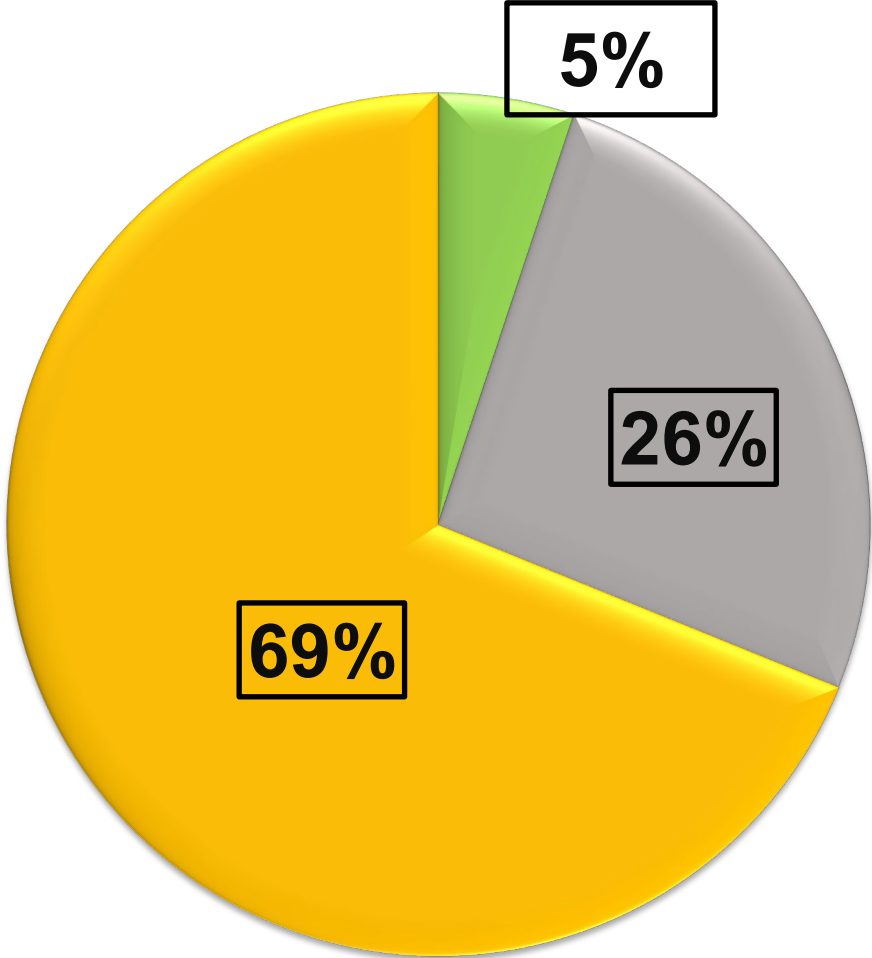
- **Mix of State and Federal Funding**
- **No COLA**
- **\$660K in services is set-aside for facility upgrades, including painting and additional HVAC upgrades**

Expenditure Category	Child Development Fund	
	FTE	Amount
Certificated		
FTE	10.5	\$ 941,153
Hrly, Sub & Stipend		\$ 151,185
Longevity Stipend		\$ 30,154
Classified		
FTE	14.8	\$ 774,010
Hrly, Sub & Stipend		\$ 306,580
Benefits		\$ 994,896
Supplies		\$ 131,699
Services		\$ 660,161
Other Outgo		\$ 318,745
Total	25.3	\$ 4,308,583

* Budgeted at maximum reimbursable amount. Actual earnings may change.

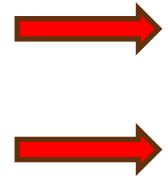
Special Education Funding Sources

Description	Amount
Federal Revenue	\$ 2,282,657
State Revenue	\$ 11,668,913
Unrestricted General Fund Contribution	\$ 30,851,947
Total	\$ 44,803,517



■ Federal Revenue ■ State Revenue ■ Unrestricted General Fund Contribution

Special Education Funding Sources



Description	CDE Res #	State/Federal Award	District Contribution	Total
Federal Funding				
Basic Local Assistance Entitlement	3310	\$ 2,123,284		\$ 2,123,284
IDEA to Support Private Schools	3311			\$ -
Preschool Grant (Ages 3-4-5)	3315	\$ 66,089		\$ 66,089
Mental Health Services	3327			\$ -
Early Intervention	3385	\$ 93,284		\$ 93,284
Fed. Dept. of Rehab	5810			\$ -
Federal Sub-Total		\$ 2,282,657	\$ -	\$ 2,282,657
State Funding				
Apportionment	6500	\$ 10,124,527	\$ 30,851,947	\$ 40,976,474
Early Education Program	6510	\$ 463,692		\$ 463,692
Workability	6520	\$ 76,920		\$ 76,920
Mental Health Services	6546	\$ 675,695		\$ 675,695
Early Intervention Grant	6547	\$ 328,079		\$ 328,079
Other State Sub-Total		\$ 11,668,913	\$ 30,851,947	\$ 42,520,860
Total		\$ 13,951,570	\$ 30,851,947	\$ 44,803,517

Special Education Student Count*

- Students in grades TK-12 and Adult Transition are included in ADA calculation
- Infants & Preschool are funded through separate grants
- After a steady decline in previous years, we are back at pre pandemic counts
- Student count has increased since the CalPads submission

Programs	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
Infants & Preschool	98	92	82	90		
Infants					4	7
Preschool					90	69
TK-12	1,069	1,028	1,010	1,050	1,064	1,101
Adult Transition	30	25	33	34	34	25
Total Students	1,197	1,145	1,125	1,174	1,192	1,202

* Source: AUSD CalPads Fall 1 2024 Submission

Special Education Budget

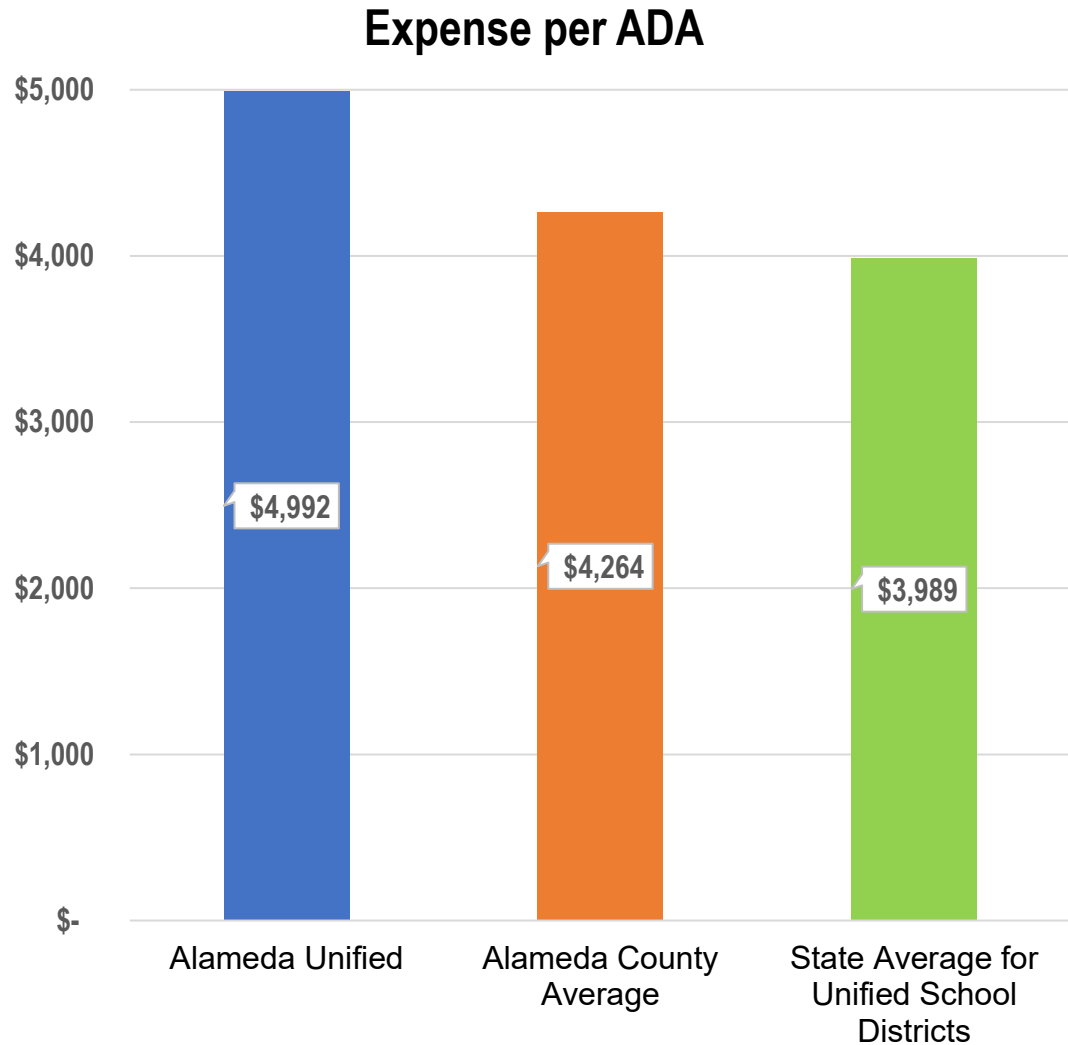
Expenditure Category	Restricted General Fund 2024-25	
	FTE	Amount
Certificated		
FTE	124	\$ 13,354,149
Hrly, Sub & Stipend		\$ 647,383
Longevity Stipend		\$ 169,092
Classified		
FTE	144	\$ 7,553,874
Hrly, Sub & Stipend		\$ 565,902
Benefits		\$ 8,227,183
Supplies		\$ 424,150
Services		\$ 11,847,167
Other Outgo		\$ 2,650,808
Total	268	\$ 45,439,708

Contracted Services	
Program	Amount
Mental Health	\$ 3,340,000
Non-Public Schools	\$ 3,000,000
Student Transportation	\$ 2,665,000
Misc. Contracts	\$ 1,852,167
Legal Expenses	\$ 300,000
Non-Public Agencies	\$ 250,000
Speech Services	\$ 225,000
Independent Education Evaluation	\$ 115,000
Student Assessments	\$ 100,000
Total	\$ 11,847,167

Approximately \$38K, per student*, on an average, receiving Special Education Services
Approximately 4.4 students per employee

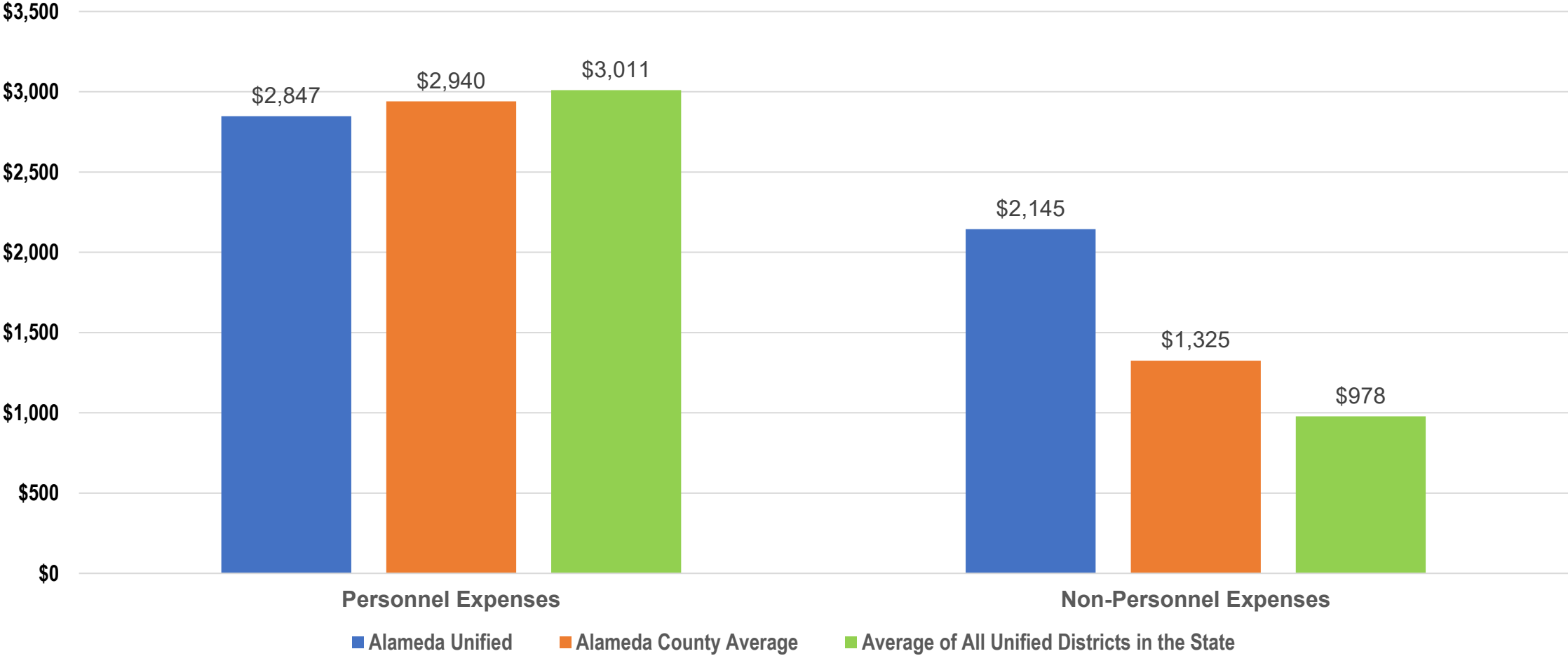
*Includes all services and all students served in non-public school settings

Special Ed. Program Expense Comparison



- On a per ADA basis, AUSD spent \$728 (\$4,992 - \$4,264) above the County average in 2023-24
 - In 2022-23, AUSD spent \$990/ADA above the County average
- The additional \$728/ADA translates into \$6.2 million of spending above the County average
 - ($\$728 \times 8,563 \text{ ADA} = \$6.2 \text{ million}$)

Special Ed. Program Expense Comparison on Per ADA Basis



Source: CADIE Report 2023-24

Educational Services

- Educational Services includes
 - Teaching & Learning
 - Special Education
 - Student Services
- Services \$40K for legal

Expenditure Category	Unrestricted General Fund		LCFF Supplemental		Restricted General Fund		Total	
	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount
Certificated								
FTE	1.0	\$ 265,819					1.0	\$ 265,819
Hrly, Sub & Stipend								\$ -
Longevity Stipend								\$ -
Classified								
FTE							-	\$ -
Hrly, Sub & Stipend		\$ -						\$ -
Benefits		\$ 80,223						\$ 80,223
Supplies								\$ -
Services		\$ 40,000						\$ 40,000
Other Outgo								\$ -
Total	1.0	\$ 386,042	0.0	\$ -	-	\$ -	1.0	\$ 386,042

Teaching & Learning

- Unrestricted supplies \$1 million are textbooks for schools
- Restricted supplies of \$867K includes
 - \$670K for textbooks
- Restricted services of \$2.3 million includes
 - \$2 million for After School services at schools
 - \$126K for CTE services at schools

Expenditure Category	Unrestricted General Fund		LCFF Supplemental		Restricted General Fund		Total	
	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount
Certificated								
FTE	3.1	\$ 537,212	3.0	\$ 360,535	0.4	\$ 67,299	6.5	\$ 965,046
Hrly, Sub & Stipend		\$ 342,615		\$ 4,507		\$ 121,702		\$ 468,824
Longevity Stipend		\$ 9,369		\$ 14,394				\$ 23,763
Classified								
FTE	3.0	\$ 273,331			1.3	\$ 205,676	4.3	\$ 479,007
Hrly, Sub & Stipend		\$ 12,320				\$ 18,000		\$ 30,320
Benefits		\$ 371,761		\$ 94,615		\$ 131,886		\$ 598,262
Supplies		\$ 1,114,941				\$ 867,285		\$ 1,982,226
Services		\$ 198,708				\$ 2,134,994		\$ 2,333,702
Other Outgo								\$ -
Total	6.1	\$ 2,860,257	3.0	\$ 474,051	1.7	\$ 3,546,842	10.8	\$ 6,881,150

Student Services

- Unrestricted certificated 6.3 FTE includes 4 FTE Nurses
- Unrestricted classified 11.7 FTE includes 8.2FTE Licensed Vocational Nurses (LVN)
- Supplies includes \$30K for medical supplies and \$6K for bus tickets under McKinney Vento program
- Services includes
 - \$640K for mental health services
 - \$45K for summer school medical services
 - \$75K for legal services
 - \$82K for specialized medical services

Expenditure Category	Unrestricted General Fund		LCFF Supplemental		Restricted General Fund		Total	
	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount
Certificated								
FTE	6.3	\$ 674,117	1.1	\$ 139,992	1.3	\$ 138,686	8.7	\$ 952,795
Hrly, Sub & Stipend		\$ 68,999		\$ 29,156		\$ 2,998		\$ 101,153
Longevity Stipend		\$ 16,321		\$ 4,192		\$ 1,208		\$ 21,721
Classified								
FTE	11.7	\$ 777,774			1.0	\$ 68,010	12.7	\$ 845,784
Hrly, Sub & Stipend		\$ 41,851		\$ 24,000				\$ 65,851
Benefits		\$ 668,232		\$ 49,537		\$ 74,798		\$ 792,567
Supplies		\$ 36,000		\$ 3,000				\$ 39,000
Services		\$ 232,650		\$ 197,500		\$ 442,500		\$ 872,650
Total	18.0	\$ 2,515,944	1.1	\$ 447,377	2.3	\$ 728,200	21.4	\$ 3,691,521

Research & Assessment

- Hourly and stipend
 - EL testers
 - Early reading difficulties screener
 - teacher training on assessments
- Services include
 - Screeners, such as STAR Reading & Math assessment, and
 - Data analytics software

Expenditure Category	Unrestricted General Fund		LCFF Supplemental		Restricted General Fund		Total	
	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount
Certificated								
FTE							0.0	\$ -
Hrly, Sub & Stipend		\$ 17,000						\$ 17,000
Longevity Stipend								\$ -
Classified								
FTE	2.0	\$ 153,766	1.0	\$ 184,203			3.0	\$ 337,969
Hrly, Sub & Stipend		\$ 36,660		\$ 2,253				\$ 38,913
Benefits		\$ 84,492		\$ 77,992				\$ 162,484
Supplies		\$ 15,000						\$ 15,000
Services		\$ 133,000				\$ 160,000		\$ 293,000
Total	2.0	\$ 439,918	1.0	\$ 264,448	0	\$ 160,000	3.0	\$ 864,366

Equity & Inclusion

- Cultural conscious curriculum with Cesar Chavez Foundation
- Family and Student outreach events
- Support for AP African American Students
 - Training
 - Field trips
 - Curriculum
- Family engagement training with EHS staff (High Expectations)
- Affinity groups for students at AHS and LMS
- PD for staff at AHS and LMS

Expenditure Category	Unrestricted General Fund		LCFF Supplemental		Restricted General Fund		Total	
	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount
Certificated								
FTE			1.0	\$ 204,070			1.0	\$ 204,070
Hrly, Sub & Stipend		\$ 18,000		\$ 5,754				\$ 23,754
Longevity Stipend								\$ -
Classified								
FTE			4.0	\$ 382,782			4.0	\$ 382,782
Hrly, Sub & Stipend		\$ 1,750		\$ 1,000				\$ 2,750
Benefits		\$ 5,250		\$ 262,483				\$ 267,733
Supplies				\$ 24,121				\$ 24,121
Services		\$ 25,000		\$ 63,451		\$ 65,000		\$ 153,451
Total	0.0	\$ 50,000	5	\$ 943,661	0.0	\$ 65,000	5.0	\$ 1,058,661

Summary

Description	Unrestricted General Fund	LCFF Supplemental	Restricted Funds	Total
Educational Services	\$ 386,042			\$ 386,042
Teaching & Learning	2,860,257	474,051	3,546,842	6,881,150
Student Services	2,515,944	447,377	728,200	3,691,521
Research & Assessment	439,918	264,448	160,000	864,366
Equity & Inclusion	50,000	943,661	65,000	1,058,661
Total	\$6,252,161	\$2,129,537	\$4,500,042	\$12,881,740

Equity & Inclusion, Teaching & Learning, Student Services, and Research & Assessment

By Major Program

Program	Unrestricted General Fund Amount	LCFF Supplemental Amount	Restricted General Fund Amount	Total Amount
Additional Site Support	\$ 175,325			\$ 175,325
After School Programs	\$ 65,046		\$ 2,310,607	\$ 2,375,653
Centralized Classroom Supplies (incl. CTE)	\$ 15,000		\$ 455,065	\$ 470,065
Compliance	\$ 135,812		\$ 90,544	\$ 226,356
Professional Development			\$ 58,000	\$ 58,000
Differentiated Assistance	\$ 79,698			\$ 79,698
Educational Services	\$ 361,042			\$ 361,042
Elementary Education	\$ 275,133			\$ 275,133
English Lang	\$ -	\$ 174,716	\$ 24,263	\$ 198,979
Equity and Inclusion		\$ 818,156	\$ 65,000	\$ 883,156
Grading Policy Training	\$ 40,000			\$ 40,000
Health Services at Sites	\$ 1,373,599			\$ 1,373,599
Home / Hospital Instruction	\$ 48,101			\$ 48,101
Legal Services	\$ 100,000			\$ 100,000
Literacy Framework	\$ 41,250			\$ 41,250
Sub-Total	\$ 2,710,006	\$ 992,872	\$ 3,003,479	\$ 6,706,357

Equity & Inclusion, Teaching & Learning, Student Services, and Research & Assessment

By Major Program

Program	Unrestricted General Fund Amount	LCFF Supplemental Amount	Restricted General Fund Amount	Total Amount
Sub-total from the previous slide	\$ 2,710,006	\$ 992,872	\$ 3,003,479	\$ 6,706,357
Math Initiative	\$ 48,344	\$ 299,335	\$ 30,068	\$ 377,747
Mental Health - Gen Ed	\$ 188,725	\$ 289,237	\$ 526,213	\$ 1,004,175
Multi Tiers Support Systems		\$ 158,140	\$ 59,752	\$ 217,892
Multiyear Tutoring Pool	\$ 50,000			\$ 50,000
Parent Involvement		\$ 102,505	\$ -	\$ 102,505
Private Schools			\$ 12,000	\$ 12,000
Professional Develop	\$ 5,000		\$ 41,094	\$ 46,094
Research & Assessment Office	\$ 439,918	\$ 264,448	\$ 160,000	\$ 864,366
School Smart		\$ 23,000		\$ 23,000
Secondary Education	\$ 422,714			\$ 422,714
STEAM supplies/Services for Sites	\$ 33,794		\$ -	\$ 33,794
Student Services	\$ 752,032			\$ 752,032
Supp. Educational Services	\$ 11,980	\$ -		\$ 11,980
Teaching & Learning	\$ 390,191			\$ 390,191
Textbooks	\$ 964,457		\$ 667,436	\$ 1,631,893
Transitional K	\$ 5,000			\$ 5,000
Univeral Collaboration	\$ 230,000		\$ -	\$ 230,000
Total	\$ 6,252,161	\$ 2,129,537	\$ 4,500,042	\$ 12,881,740

Direct Site Funding in the Ed. Services Budget

\$ 12,881,740

- Amounts budgeted at the District Office but services at school sites.

Program	Amount (millions)
After School Programs	\$ 2.30
Classroom supplies	0.47
Health Services	1.30
Mental Health Services	1.00
Textbooks	1.60
Total	\$ 6.67

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

Human Resources

- \$1.56 million is a district-wide expenditure to hire substitute teachers
- \$893K to cover for employees on paid leave
- Services includes
 - \$135K for HR software
 - \$60K for legal
 - \$50K for Sub-pool

Expenditure Category	Unrestricted General Fund		LCFF Supplemental		Restricted General Fund		Total	
	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount
Certificated								
FTE	1.0	\$ 191,946					1.0	\$ 191,946
District-wide Sub-teachers		\$ 1,565,000						\$ 1,565,000
Employees on Leave	1.0	\$ 870,157						\$ 870,157
Classified								
FTE	6.0	\$ 893,969					6.0	\$ 893,969
Hrly, Sub & Stipend		\$ 149,733						\$ 149,733
Benefits		\$ 1,253,158						\$ 1,253,158
Supplies		\$ 15,000						\$ 15,000
Services		\$ 369,100						\$ 369,100
Total	8.0	\$ 5,308,063	0.0	\$ -	0.0	\$ -	7.0	\$ 5,308,063

Teacher Induction Program

- Teachers on Special Assignment (TSA) 3.1 FTE to assist beginning teachers
- Stipends \$95K for mentor teachers
- Services \$96K with Contra Costa County of Education to provide support to beginning teachers

Expenditure Category	Unrestricted General Fund		LCFF Supplemental		Restricted General Fund		Total	
	FTE	Amount	FTE	Amount	FTE	Amount	FTE	Amount
Certificated								
FTE	0.8	\$ 103,219			2.3	\$ 269,458	3.1	\$ 372,677
Hrly, Sub & Stipend						\$ 95,744		\$ 95,744
Longevity Stipend						\$ 8,342		\$ 8,342
Classified								
FTE							0.0	\$ -
Hrly, Sub & Stipend								\$ -
Benefits		\$ 29,816				\$ 107,285		\$ 137,101
Supplies								\$ -
Services						\$ 96,000		\$ 96,000
Total	0.8	\$ 133,035	0.0	\$ -	2.3	\$ 576,829	3.1	\$ 709,864

Business Services

- **Services includes**
 - **\$1.5M for liability insurance**
 - **\$650K for additional premium related to historical legal claims**
 - **\$450K in county parcel tax fee**
 - **\$315K in legal fees**

Expenditure Category	Unrestricted General Fund		Restricted General Fund		Total	
	FTE	Amount	FTE	Amount	FTE	Amount
Certificated						
FTE					0.0	\$ -
Hrly, Sub & Stipend						\$ -
Longevity Stipend						\$ -
Classified						
FTE	2.0	\$ 406,124			2.0	\$ 406,124
Hrly, Sub & Stipend		\$ 9,166				\$ 9,166
Benefits		\$ 172,354				\$ 172,354
Supplies		\$ 2,000				\$ 2,000
Services		\$ 3,026,898				\$ 3,026,898
Total	2.0	\$ 3,616,542	0.0	\$ -	2.0	\$ 3,616,542

Fiscal Services

- **Supplies**
 - \$20K district-wide duplication paper
- **Services includes**
 - \$370K for district-wide financial system
 - \$103K in audit fee
 - \$25K postage
 - \$15K bank fees
 - \$380K in transfer to Adult Education, ACDC, and Food Services

Expenditure Category	Unrestricted General Fund		Restricted General Fund		Total	
	FTE	Amount	FTE	Amount	FTE	Amount
Certificated						
FTE					0.0	\$ -
Hrly, Sub & Stipend						\$ -
Longevity Stipend						\$ -
Classified						
FTE	12.1	\$ 1,305,166			12.1	\$ 1,305,166
Hrly, Sub & Stipend		\$ 39,806				\$ 39,806
Benefits		\$ 611,403				\$ 611,403
Supplies		\$ 35,000				\$ 35,000
Services		\$ 1,010,803				\$ 1,010,803
Total	12.1	\$ 3,002,178	0.0	\$ -	12.1	\$ 3,002,178

Technology Services

- **Supplies**
 - Laptops, Chromebooks, switches, access points, projectors, clock/bell/speakers
- **Services**
 - \$650K for internet
 - \$700K in licensing fee for AERIES, Parent Square, Laser Fiche, Microsoft, other instructional and infrastructure apps
 - \$180K for district-wide copiers

Expenditure Category	Unrestricted General Fund		Restricted General Fund		Total	
	FTE	Amount	FTE	Amount	FTE	Amount
Certificated						
FTE	1.0	\$ 122,943			1.0	\$ 122,943
Hrly, Sub & Stipend		\$ 2,254				\$ 2,254
Longevity Stipend		\$ 2,049				\$ 2,049
Classified						
FTE	10.3	\$ 1,113,655	0.7	\$ 56,843	11.0	\$ 1,170,498
Hrly, Sub & Stipend		\$ 48,976		\$ 238		\$ 49,214
Benefits		\$ 564,138		\$ 31,017		\$ 595,155
Supplies		\$ 831,132				\$ 831,132
Services		\$ 1,655,887				\$ 1,655,887
Total	11.3	\$ 4,341,034	0.7	\$ 88,098	12.0	\$ 4,429,132

Maintenance, Operations, & Facilities

- **Unrestricted budget is for custodial and operations**
 - MOF central staff
 - Custodial supplies
 - \$4.4 million in district-wide utilities
 - Electricity, water, gas, sewage, trash, intrusion & fire alarms, storm water
 - Field maintenance
- **Restricted budget is for maintenance**
 - Carpentry, plumbing, electrical, painting, HVAC, locksmith.

Expenditure Category	Unrestricted General Fund		Restricted General Fund		Total	
	FTE	Amount	FTE	Amount	FTE	Amount
Certificated						
FTE					0.0	\$ -
Hrly, Sub & Stipend						\$ -
Longevity Stipend						\$ -
Classified						
FTE	12.7	\$ 1,118,252	24.2	\$ 2,729,851	36.9	\$ 3,848,103
Hrly, Sub & Stipend		\$ 579,836		\$ 103,272		\$ 683,108
Benefits		\$ 775,970		\$ 1,325,211		\$ 2,101,181
Supplies		\$ 560,000		\$ 388,822		\$ 948,822
Services		\$ 4,472,000		\$ 1,307,783		\$ 5,779,783
Total	12.7	\$ 7,506,058	24.2	\$ 5,854,939	36.9	\$ 13,360,997

Other Budgets

Community Affairs

Expenditure Category	Unrestricted General Fund	
	FTE	Amount
Certificated		
FTE		
Hrly, Sub & Stipend		
Longevity Stipend		
Classified		
FTE	1.0	\$ 184,203
Hrly, Sub & Stipend		\$ 5,913
Benefits		\$ 66,012
Supplies		\$ 2,000
Services		\$ 8,400
Total	1.0	\$ 266,528

Superintendent's Office

Expenditure Category	Unrestricted General Fund	
	FTE	Amount
Certificated		
FTE	1.0	\$ 344,278
Hrly, Sub & Stipend		\$ 3,153
Longevity Stipend		
Classified		
FTE	1.0	\$ 121,555
Hrly, Sub & Stipend		
Benefits		\$ 162,253
Supplies		\$ 2,000
Services		\$ 40,500
Total	2.0	\$ 673,739

Board of Education

Expenditure Category	Unrestricted General Fund	
	FTE	Amount
Certificated		
FTE		
Hrly, Sub & Stipend		
Longevity Stipend		
Classified		
FTE		
Hrly, Sub & Stipend		\$ 30,000
Benefits		\$ 5,710
Supplies		\$ 1,000
Services		\$ 71,100
Total	0.0	\$ 107,810

Additional Material
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**

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

Board Discussion & Guidance