

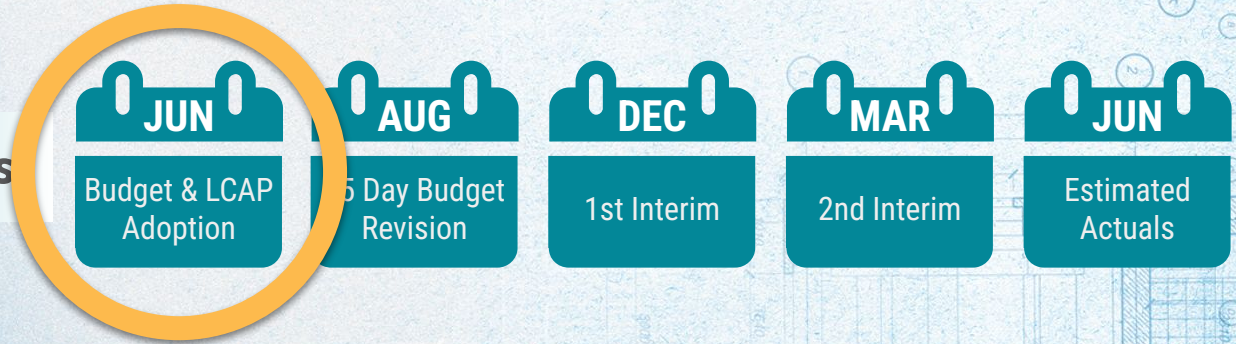
June 4, 2025

BUDGET & FINANCIAL REPORTING PROCESS

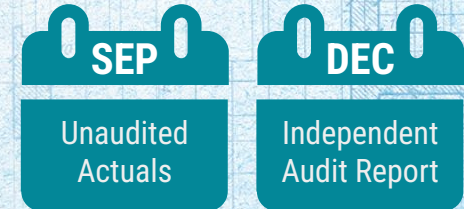


State Budget Process

District Budget Process



Financial Reporting



Themes for 25-26 Budget & LCAP Adoption

- State revenues reflect a slowing California economy that is facing great uncertainty, particularly from the impact of recent federal policies.
- Enrollment declines continue with attendance rates that have not fully rebounded since the pandemic.
- 2025-26 will be the second year of District deficit spending.
- The LCAP continues to demonstrate strategic alignment between State, Board, and Strategic Plan goals.

4

Governor's May Revision

- Addresses **\$12 billion State deficit**
- Proposed multiple strategies to reduce deficit including the use of deferrals, use of reserves, and budget reductions
- Does not propose significant reductions to education, though only provides districts a **2.30% COLA**
- Revenues do not reflect the full risks to the California economy.

All Operating Funds Revenue

(in Millions)

Child Development \$60.8 (4.6%)

Adult Education \$2.2 (0.2%)

Cafeteria \$55.9 (4.3%)

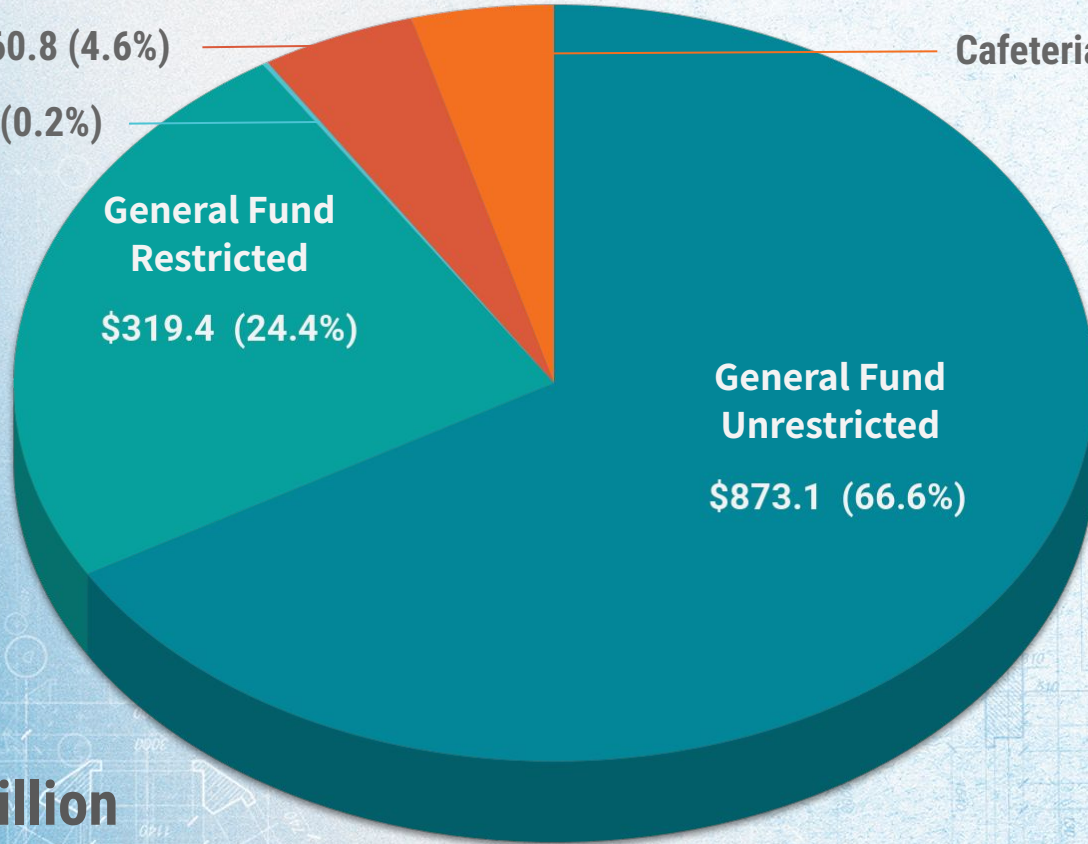
General Fund
Restricted

\$319.4 (24.4%)

General Fund
Unrestricted

\$873.1 (66.6%)

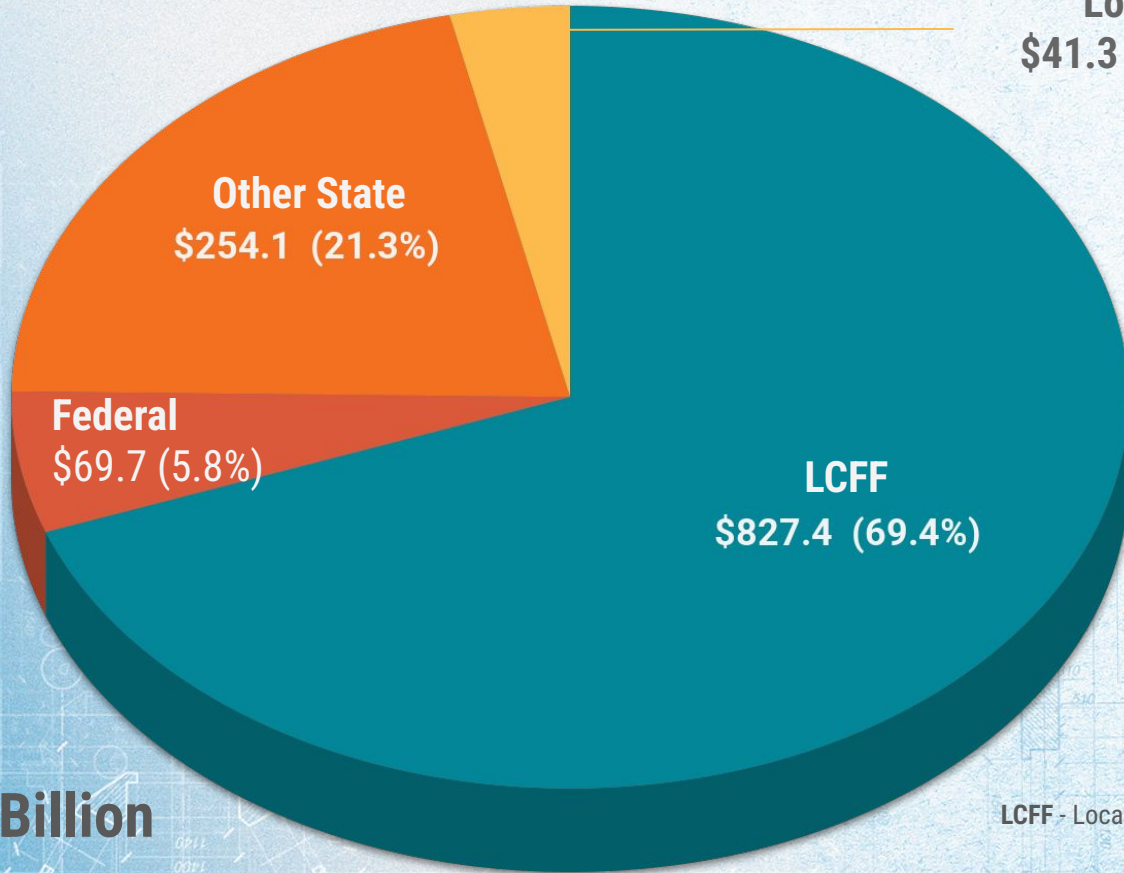
Total: \$1.31 Billion



General Fund Revenue

(in Millions)

General fund Restricted + Unrestricted



Local
\$41.3 (3.5%)

Total: \$1.19 Billion

LCFF - Local Control Funding Formula

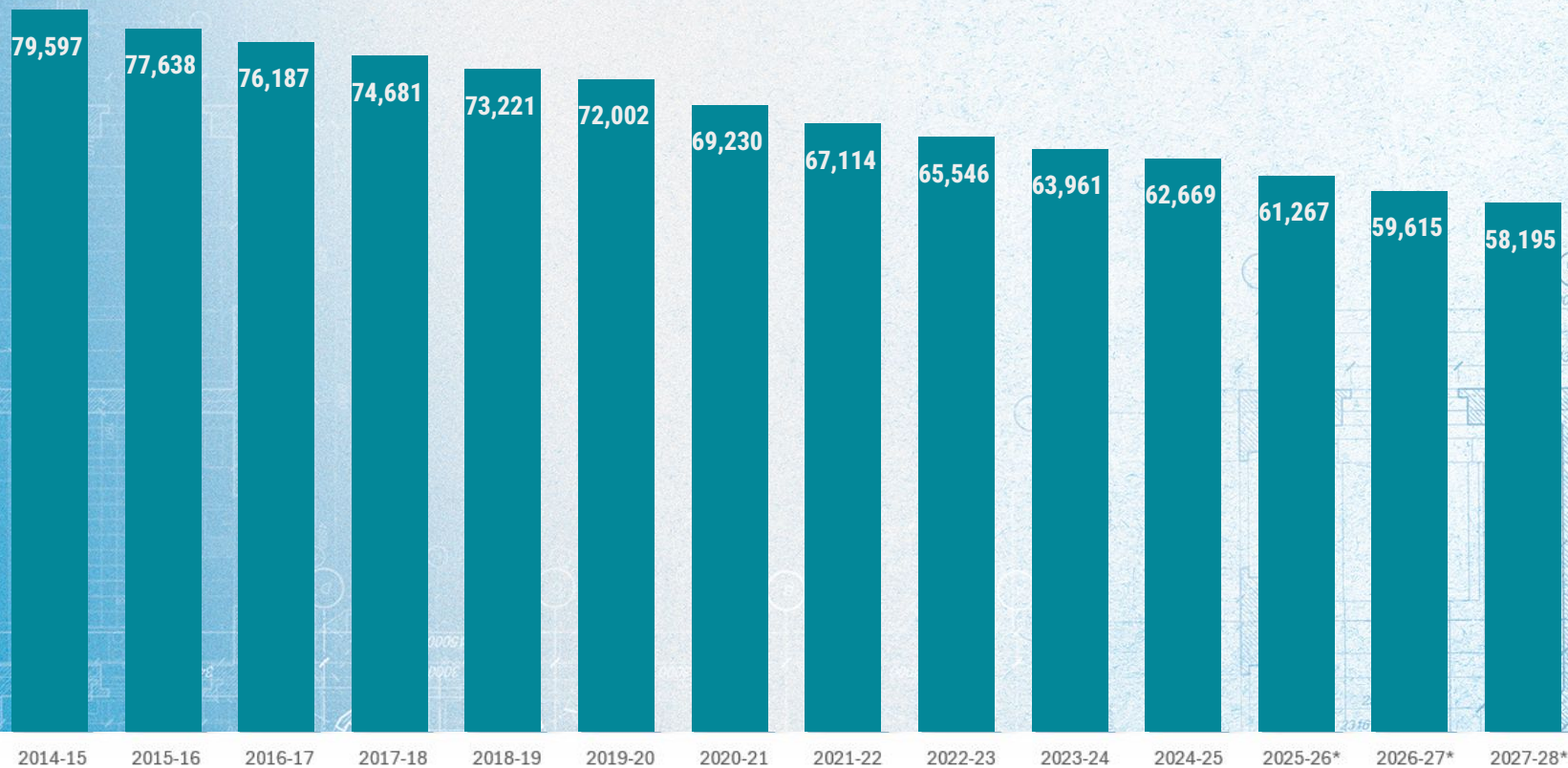
LCFF Assumptions

- Cost of Living Adjustment (COLA)

	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
COLA	13.26%	8.22%	1.07%	2.30%	3.02%	3.42%

- Annual enrollment decline between **2.2% - 2.7%**
- Attendance rate: **91.85%**
- Unduplicated pupil percentage of **63.7%**

Enrollment



Federal Funding

President's proposed budget for 2026:

- Maintains Title I and Special Education funding
- Eliminates
 - Title III - language instruction for English language learners
 - Migrant Education
 - Adult Education



Expenses

General Fund Expenses

(in Millions)

Services & Other Operating

\$248.5 (18.5%)

Books & Supplies

\$81.3 (6.1%)

Employee Benefits

\$349.3 (26.0%)

Total: \$1.34 Billion

Capital Outlay \$1.5 (0.1%)

Other Outgo \$14.4 (1.1%)

\$501.3 (37.4%)

Certificated
Salaries

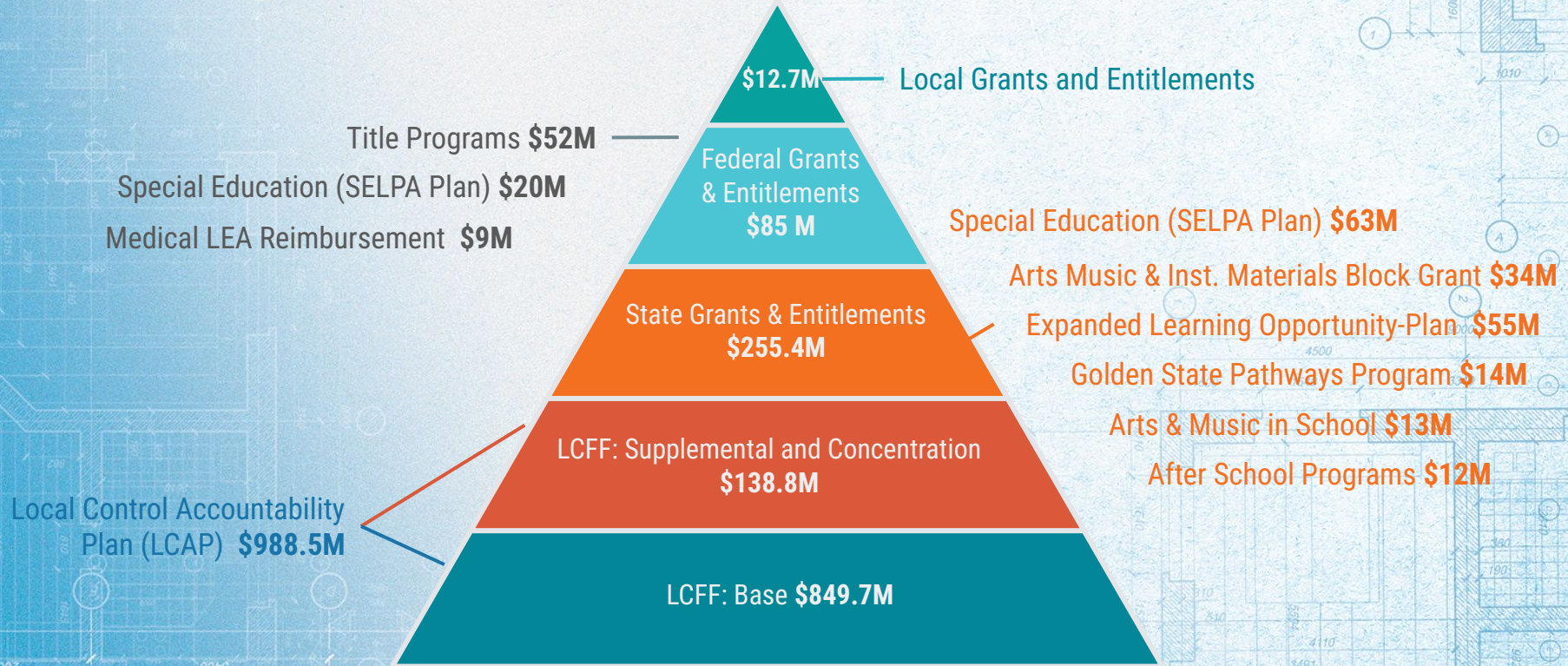
\$145.3 (10.8%)

Classified Salaries

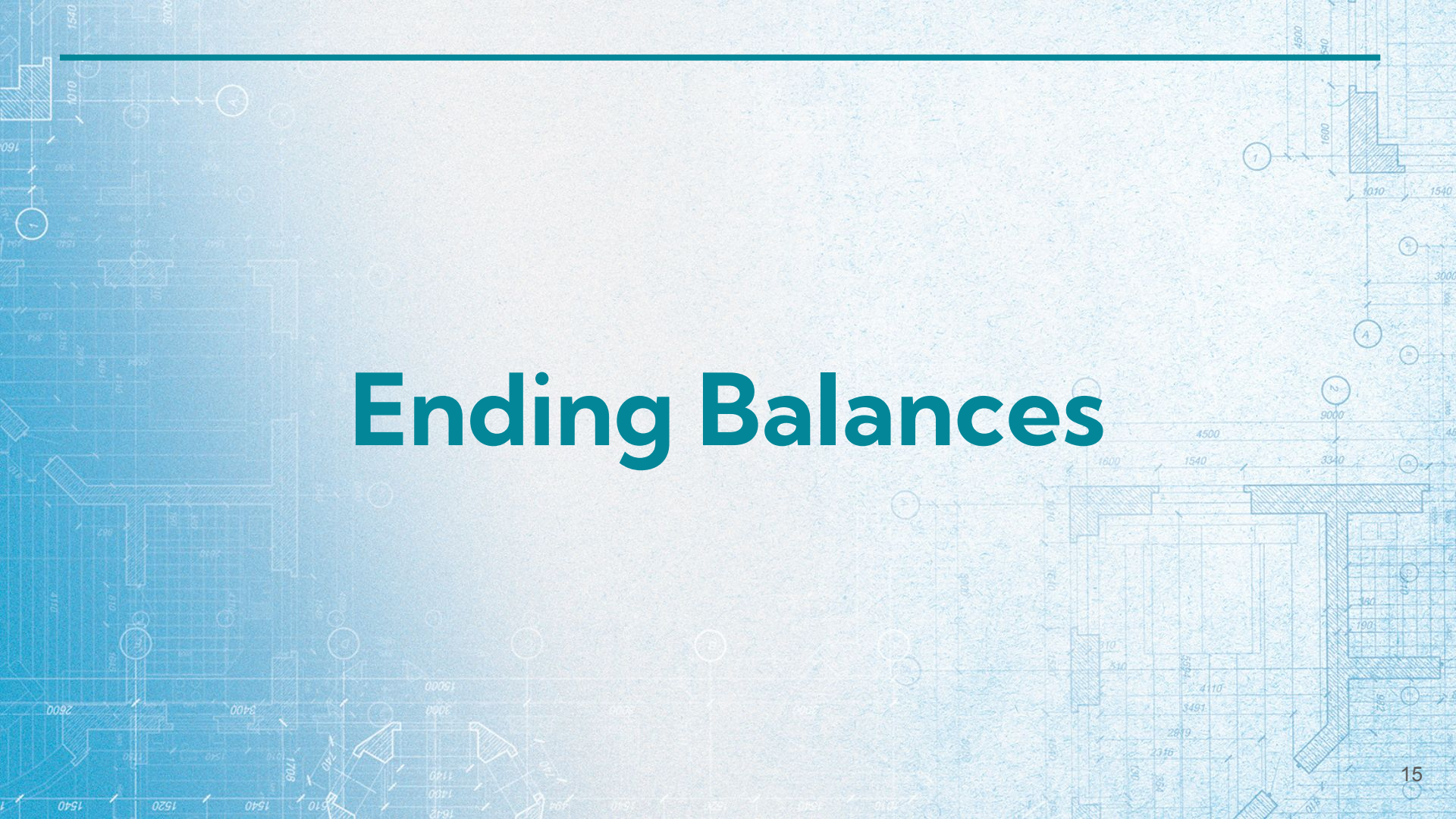
Expense Highlights

- STRS contributions of **19.1%**
PERS contributions of **26.81%**
- Health benefits increases of **3.5%**, average benefit cost of **\$27,192 per employee**
- Special education annual cost increases of **\$15-20 million**
- No salary increases assumed

General Fund Budgeted Expenses (2025-26)

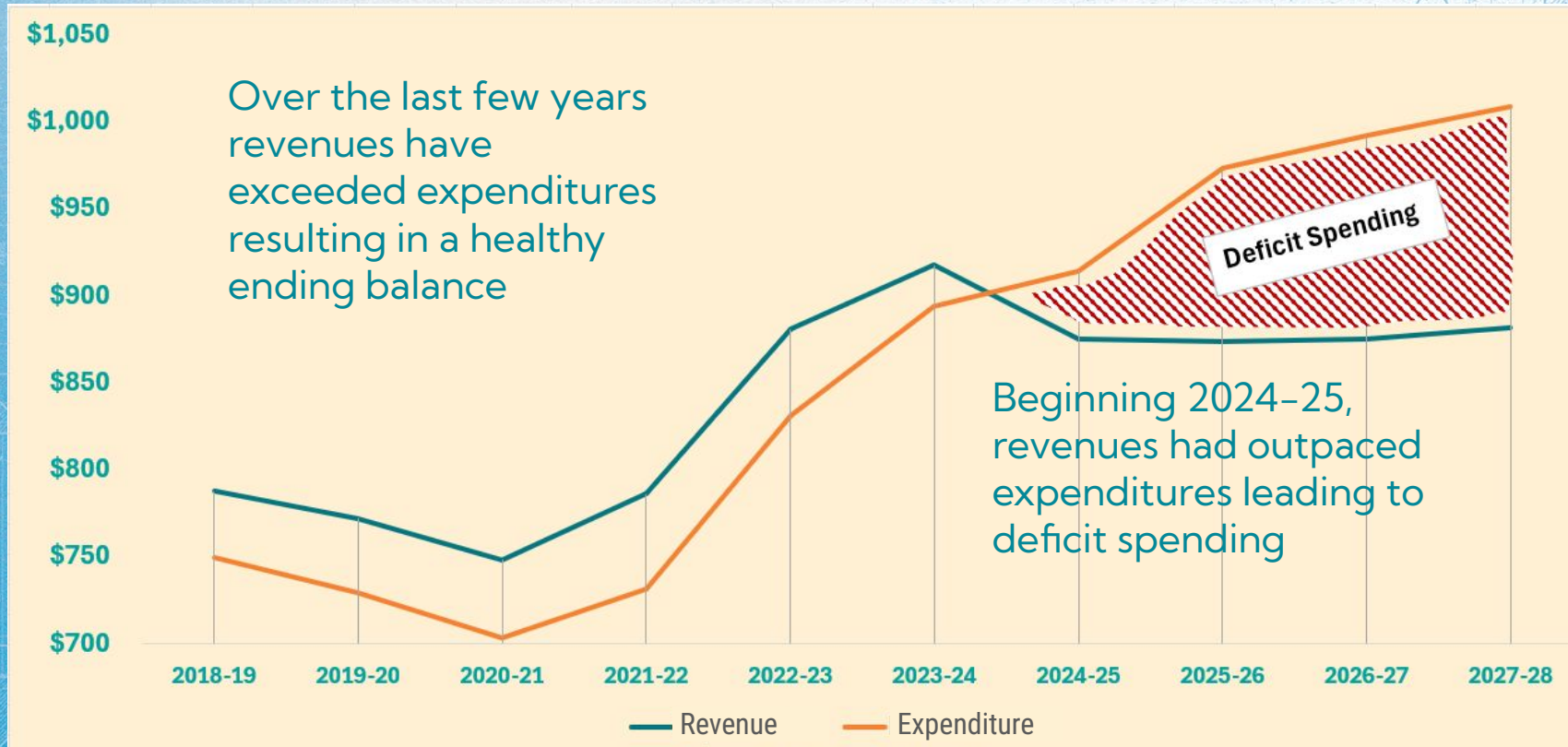


Total: \$1.34 Billion



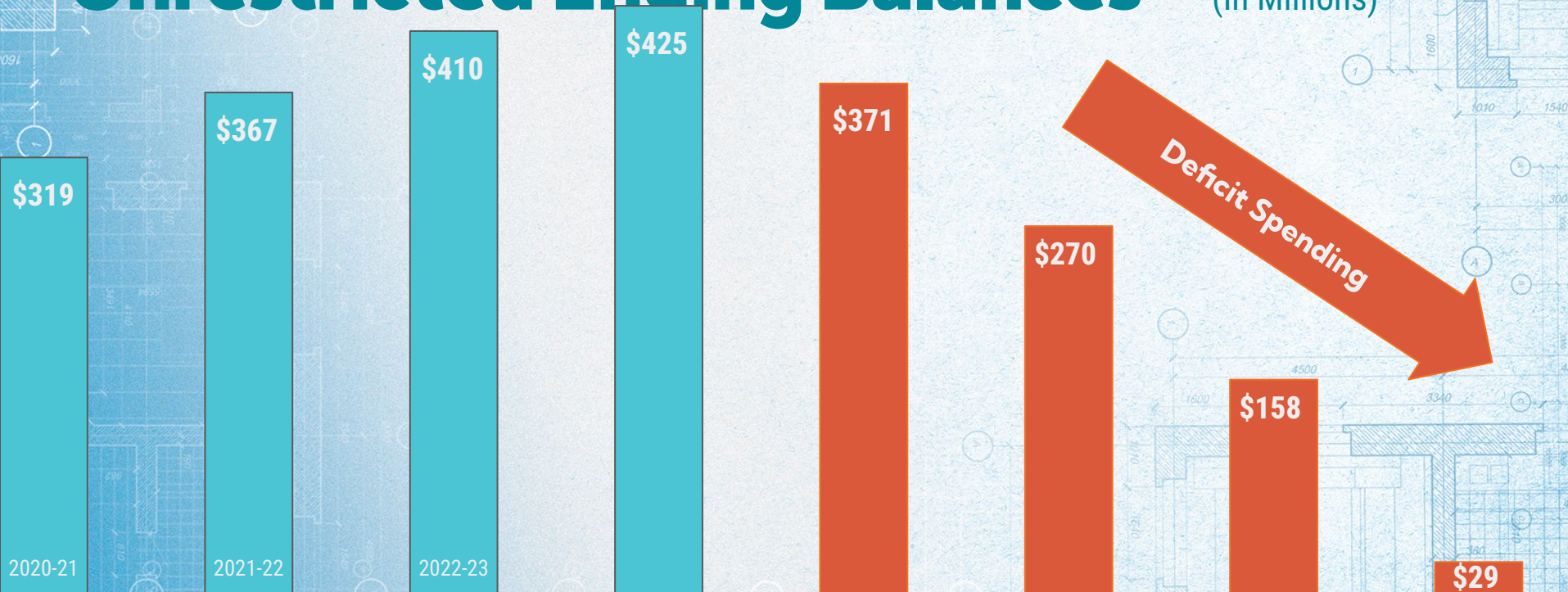
Ending Balances

Widening Gap Between Unrestricted Revenue and Expenditures



Unrestricted Ending Balances

(In Millions)



	2023-24	2024-25	2025-26	2026-27	2027-28
Change from Prior Year	\$15.9	(\$54.2)	(\$101.4)	(\$112.3)	(\$128.8)

Strategies to Address the Deficit



**Improving
Attendance**



**Program
Prioritization
Alignment to Goals**



Attrition



**Efficiencies and Cost
Containment
Strategies**



**Leveraging
One-Time
Funds**

Leveraging Other Financial Resources

English learners (Goal 3), students with disabilities (Goal 4), foster and homeless youth (Goal 5) have other funding resources to achieve their LCAP goals.

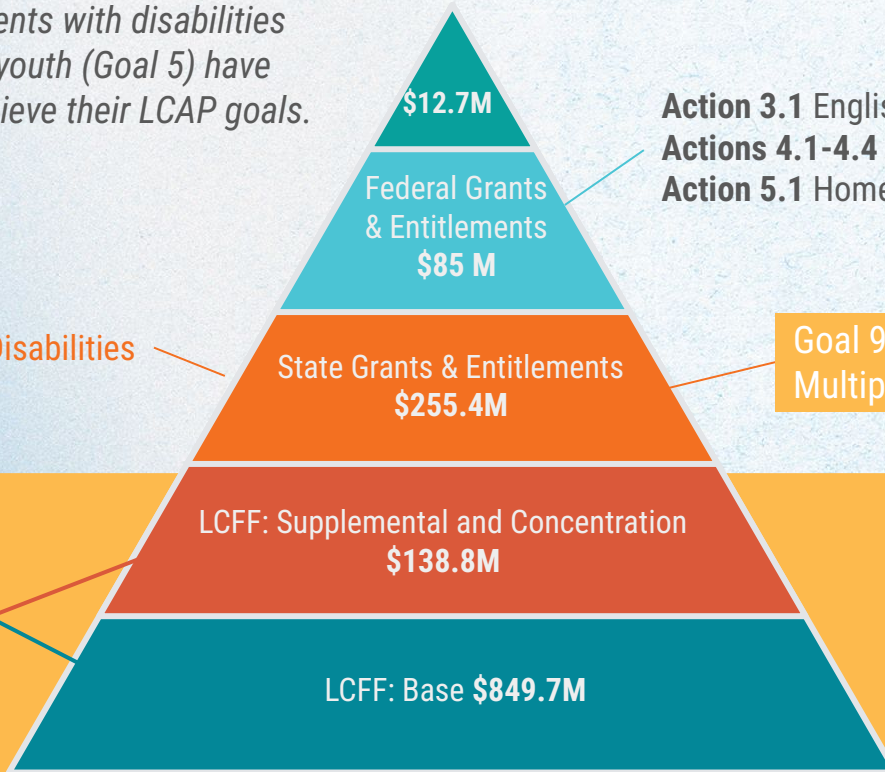
Actions 4.2-4.4 Students with Disabilities

Action 3.1 English Learners and LTELs
Actions 4.1-4.4 Students with Disabilities
Action 5.1 Homeless & Foster Youth

Goal 9.2 and 9.3 Equity Multiplier **\$2.3 million**

Local Control
Accountability Plan (LCAP)
\$988.5M

Budgeted Expenditures
for LCAP **Goals 1**
through **Goal 9.1**



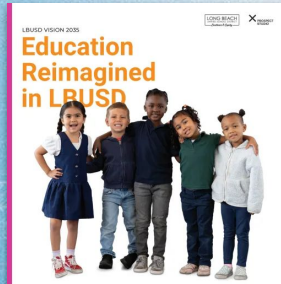
Total: \$1.34 Billion

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Goal Alignment

Strategic Plan Themes

High Quality Learning for Students
Equitable & Libratory District
Partnering with Community
Cultivating Transformative Change



Board & Superintendent Goals

Reading Proficiency
Reading Acceleration
Algebra Proficiency
College & Career Readiness
Resilient & Mindful Students



LCAP Goals & Metrics

Planning to thoughtfully align the LCAP Goals and Metrics with the Strategic Plan Themes and the Board & Superintendent Goals

LCAP – Alignment and Contents Guide

1. High Quality Learning for **All**
2. High Quality Learning for **Black Student Achievement**
3. High Quality Learning for **English Learners/Long Term English Learners**
4. High Quality Learning for **Students with Disabilities**
5. High Quality Learning for **Foster & Homeless Youth**
6. **Engagement**
7. **Equitable and Liberatory District**
8. **Transformative Change**
9. Accelerated Learning for Students in Alternative or Continuation Schools



Examples of Action Items

\$517.2M

Goal 1

High Quality Learning for ALL

1.1

Pupil Services (Base)

1.1 **\$30.6M**

Counselors,
Psychologists,
Nurses

1.2

Instruction (Base)

1.4 **\$13.3M**

Additional
Counselors

1.3

Instruction-Related Services (Base)

1.7 **\$10.1M**

APEX, Edgenuity, Khan,
Curriculum Assoc, iReady,
PSAT, CORE, AP Exams

1.4

Counseling Support

1.2 **\$364.8M**

Teachers,
School
Materials

1.5

Library Education Program

1.5 **\$7.1M**

Librarians, Media
Assistants, and
Materials

1.6

Literacy Support

1.8 **\$2.4M**

Pathway/SLC Coordinators;
College/Career Specialists;
Student Interns; HS Pathway
Allocations

1.7

Learning Acceleration Supports

1.3 **\$68.7M**

TOSAs,
Principals, Site
Office Staff

1.8

CTE/Linked Learning

1.6 **\$14.3M**

Literacy Specialists,
Materials, OCIPD
Literacy Coaches

1.9

Wellness Centers

1.9 **\$5.7M**

Social Workers, Wellness
Center Materials



Budget of Action Items

\$2.6M

Goal 2

High Quality Learning for
Black Student Achievement

2.1

Black Student Achievement Initiative

2.1

\$2.6M

BSAI Programs and Services
Sankofa Saturdays
Sankofa After-School
Sankofa Mentorship
Sankofa Parent Workshops
Young Black Scholars
Black Student Unions
Center of Black Excellence



Budget of Action Items

\$4.6M

3.1

English Learner (EL) Support

3.2

EL Coaches and Specialists

Goal 3

High Quality Learning for
English Learners & LTELs

3.1

\$3.1M

LBUSD Interpreter Unit
ELPAC Substitutes
Research Department Support
ELPAC Training
Testing Materials
Multilingual Office and Staff
ELlevation
Newcomer Support

3.2

\$1.6M

English Learner Coaches
English Learner Specialists



Budget of Action Items

\$189.7M

Goal 4

High Quality Learning for
Students with Disabilities

4.1

Special Education Support (Base)

4.2

Pupil Services: Health Services

4.3

Pupil Services: Instructional Aides

4.4

Early Learning- Speech

4.1

Special Education Teachers and Classroom Aides
Transportation
Support Exceeding State and Federal Resources for Special Education
Non-public Agency Support

\$164.8M

4.2

Site Nurses
Health Assistants
Psychologists

\$8.0M

4.3

Instructional Aides

\$14.8M

4.4

Speech Teachers

\$2.1M



Budget of Action Items

\$0.8M

Goal 5

High Quality Learning for
Homeless & Foster Youth

5.1

Homeless and Foster Youth Services

5.1

\$0.8M

Social Workers

Foster Youth Transportation



Budget of Action Items

\$9.7M

Goal 6

Engagement

6.1

Community & Ancillary Services (Base)

6.2

Parent Involvement & Engagement

6.1

\$7.7M

Recreation Aides

Most Inspiring Students

High School Sports
(Coaching, transportation
and officials)

Community Permits

Sports Trainers

6.2

\$2.0M

Parent University and Equity, Engagement
and Partnerships Staff

Parenting Partners

Action Youth America

Website Management

School Messenger

Canvas Learning Management System



Budget of Action Items

\$119.6M

Goal 7

Equitable and Liberatory District

7.1

General Admin. & Other Services (Base)

7.2

School-based Student Support

7.3

Early Learning Initiative

7.4

Elementary Music Program

7.5

Interventions: Restorative Justice (Base)

7.6

Instructional Intervention Coordinators

7.7

Male and Female Leadership Academies

7.1

\$73.3M

Non-Maintenance Operations:
District Departments

Health Benefit Administration
Insurance

7.2

\$10.0M

School Site LCFF Allocations
to All Schools

7.3

\$16.4M

TK Teachers
Educare Staff

7.4

\$5.9M

Elementary Music Teachers
Arts Method Books and
Supplies
Guest Professional Musicians
Transportation
Musical Instruments

7.5

\$1.1M

Restorative Justice School
Staff
Restorative Justice Materials
and Training

7.6

\$12.5M

Instructional Intervention
Coordinators

7.7

\$0.4M

Male & Female
Leadership
Academies Site
Staff

Leadership Academy Staff



Budget of Action Items

\$140.3M

Goal 8

Transformative Change

8.1

Plant and Maintenance Services (Base)

8.2

Curriculum Support

8.3

Professional Development

8.4

National Teacher Certification

8.1

\$133.8M

Maintenance
Operations
Business Services
Equipment Replacement

8.3

\$0.9M

Certificated Professional
Development
Classified Professional
Development
Leadership Development

8.2

\$2.1M

Curriculum Coaches
Program Specialists,
Research & Technology-
OCIPD

8.4

\$3.5M

National Board Teacher
Fees and Incentives



Budget of Action Items

\$6.2M

Goal 9

Equity Multiplier

9.1

Alternative Programs Support

9.2

Reid HS Equity Multiplier Funds

9.3

EPHS Equity Multiplier Funds

9.1

\$4.0M

Addl. Staffing for Alternative
& Continuation Schools

9.2 – Reid

\$0.4M

Mentorships
Tutoring
Teacher Professional
Development
After-hours Collaboration Time
Celebrations of Student
Success with Guest Speakers
College and Career Advisor

9.3 – EPHS

\$1.9M

Supplemental Academic Support
Staff for:

English Learner, English–Language
Arts, Mathematics, Community &
Family Engagement, School
Transition Liaison

College and Career Specialist
Wellness and Resource Center
Mentorships
Tutoring

Student Planners

Technology Updates for school and
students (including hotspots/tech for
students without access to wifi)

Celebrations of Student Success with
Guest Speakers, Academic Incentives

What's New with Draft #2

Highlights

- Actions (programs/services) have a budget allocated
- Metrics have added current data
- Increased/Improved Services detailed
- Technical Assistance described

Draft #2 Resources

Comprehensive Slide Deck

This presentation shared Goal 1 as the sampling of Community Voice from comments in the ThoughtExchange. The Comprehensive Slide Deck presents the Community Voice for all goals.

Feedback Opportunity

LBUSD wishes to thank community members for your engagement in the budget process. We appreciate your thoughts, comments, and prioritization of programs and services.

Draft LCAP

The second draft of the LCAP, along with all of the accompanying documents are posted on the LCAP Webpage. More specifically:

- Budget Overview
- Annual Update
- LCAP
- LCAP Tables
- LCAP Instructions

If you would like to see the Comprehensive Deck, please visit:

To provide feedback to Draft 2 of the LCAP, please visit:

To access these documents, visit:

www.lbschools.net/LCAP

Next Steps

PHASE I

Feb-Mar 2025

Gathering Community Voices to Budget

Launch **ThoughtExchange**:

- **Idea Exchange**

Engagement Sessions to be posted on www.lbschools.net/LCAP

Distribute **Monthly Updates** to families and staff



PHASE II

April-May 2025

Continue LCAP Input & Drafting LCAP

Staff will engage **parent advisory groups** to share preliminary ThoughtExchange results

Broad budget & LCAP content will be publicly released.

May 2025:
Draft LCAP Released and
Community Feedback on Draft LCAP Solicited



PHASE III

May - June 2025

Finalizing the LCAP

Staff will continue to **refine the LCAP**.

June 2025:
Response to community feedback

Board will review the budget and LCAP for **approval**.

The background is a detailed architectural blueprint of a building floor plan. It features a grid of dimensions, room outlines, and circular markers. The text 'Thank You' is centered in a large, bold, teal font. A thick teal horizontal line is positioned above the text.

Thank You