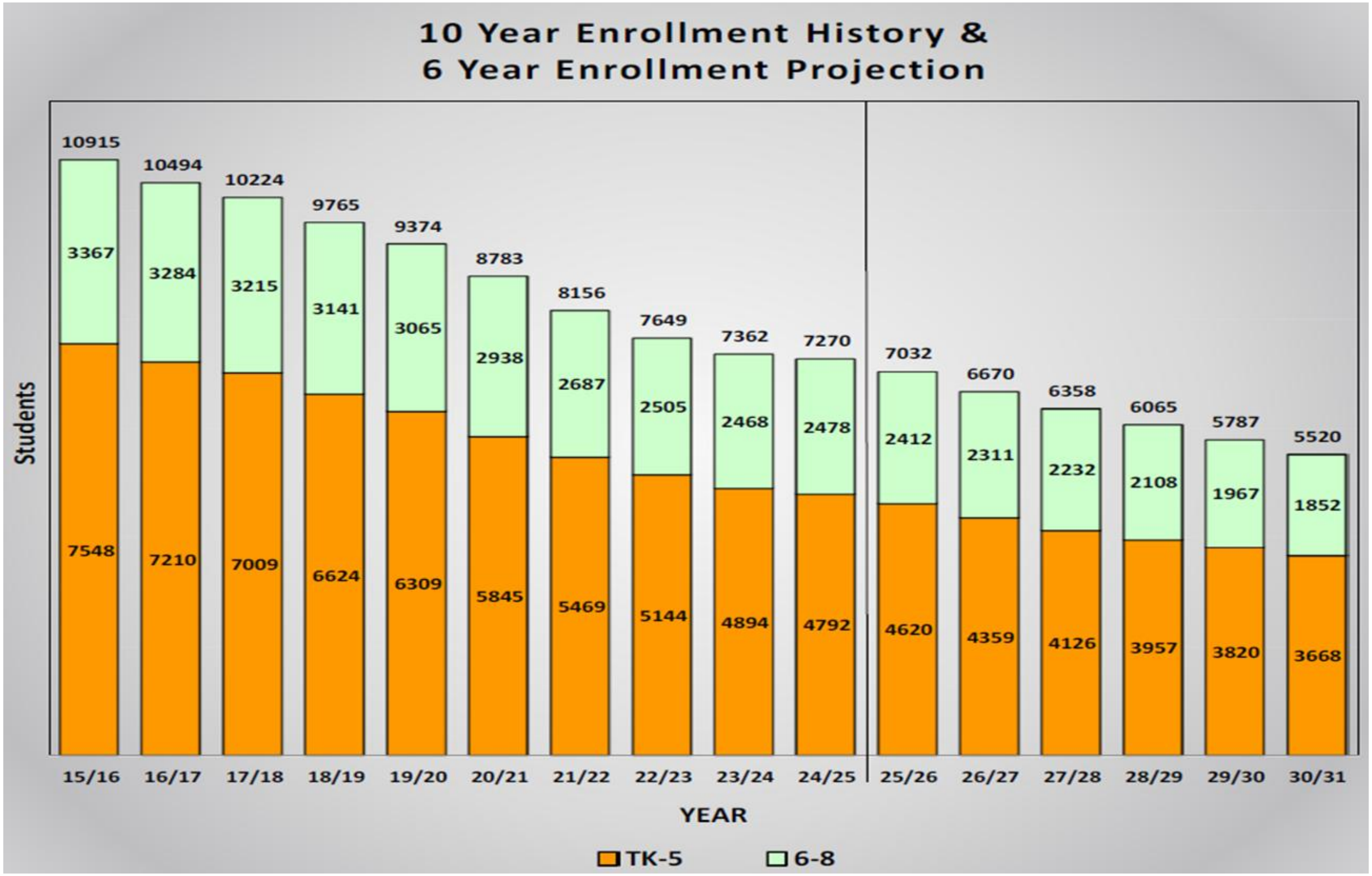
Alum Rock Union Elementary School District

Public Hearing for Fiscal Year 2025-26 Proposed Budget

BOARD MEETING

JUNE 12, 2025

Key Assumptions – Enrollment History and Projections per SchoolWorks



Key Assumptions – Enrollment

The MYP includes an additional potential 300 * student decrease (total decrease of approximately 540 students) due to school closures and projected enrollment drop.

* Most recent FY 25-26 enrollment information from Student Services.

Key Assumptions – Revenues Based on May Revision

Federal Revenue

- Title I, II, III, IV = $3.7M
- Special Education = $1.9M

State Revenue

- LCFF (Local Control Funding Formula) based on May Revision = $107.7M (Unrestricted)
- ASES (After School Education and Safety Program) = $2.1M (Restricted)
- Prop 28 Arts and Music Grant = $933K (Restricted)
- ELOP (Expanded Learning Opportunities Program) = $12.2M (Restricted)
- Lottery = $1.3M (Unrestricted)
- Lottery = $588K (Restricted)

Local Revenue

- Parcel taxes of approximately $4.9M, each year
- Lease revenue of approximately $2.7M, each year

Key Assumptions – LCFF Revenue Based on May Revision

	Based on FY 2025-26 May Revise		
LCFF	2025-26	2026-27	2027-28
Funded COLA	2.30%	3.02%	3.42%
Total LCFF Entitlement	107,752,047	108,197,873	106,386,060
Change in Amount from Prior Year	N/A	445,826	(1,811,813)
Change in Percentage from Prior Year	N/A	0.41%	-1.67%
Funded LCFF ADA (3 yr prior average)	6,991.01	6,823.64	6,477.92
Change in Funded ADA from Prior Year	N/A	(167.37)	(345.72)
Change in Percentage from Prior Year	N/A	-2.39%	-5.07%

Key Assumptions – Expenditures

FY 2024-25

- 1% off salary schedule payment is not included in expenditures and fund balance yet. Cost is approximately $1.1M.

FY 2025-26

- Incorporates School Consolidation Plan and Fiscal Stabilization Plan including district office staffing reductions.
- We are on track with deficit spending of $9.4M.

FY 2026-27

- Includes consolidation of Adelante I and II onto Fischer site.
- Includes reduction of 10 certificated FTEs to align with declining enrollment = $1.5M.

FY 2027-28

- Includes reduction of 10 certificated FTEs to align with declining enrollment = $1.5M.

Combined General Fund Multi-Year Projection (Unrestricted and Restricted)

Combined General Fund			
	2025-26	2026-27	2027-28
Beginning Fund Balance	36,139,378	26,736,985	18,743,545
Total Revenues	148,040,445	147,504,289	145,214,861
Total Expenditures	157,442,838	155,497,729	155,402,805
Surplus/(Deficit)	**(9,402,393)**	**(7,993,440)**	**(10,187,944)**
Ending Fund Balance	**26,736,985**	**18,743,545**	**8,555,601**
Reserve for Economic Uncertainty	**4,723,285**	**4,664,932**	**4,662,084**
	3%	**3%**	**3%**