

Budget Advisory Committee

October 14, 2025
Frost Elementary MPR
4:30 - 6:00 PM



Agenda

- Norms and Confidentiality, Task Ahead, Timeline
- Update on Budget
- Current Reduction Possibilities
- Individually Prioritize Reductions

Committee Norms and Confidentiality

- Difficult Conversations
- Dialogue is heard and respected
- Perspectives appreciated and acknowledged
- Topics/Discussions remain confidential to this Committee

Task at Hand

- SCCOE Directive
 - Deficit Spending
 - Balance Expenditures and Revenues by June 2028
 - Submit plan to address deficit spending at First Interim - December
- Needed Reductions to Deficit
 - \$3 million for 26/27
 - Additional \$2 million for 27/28

Timeline

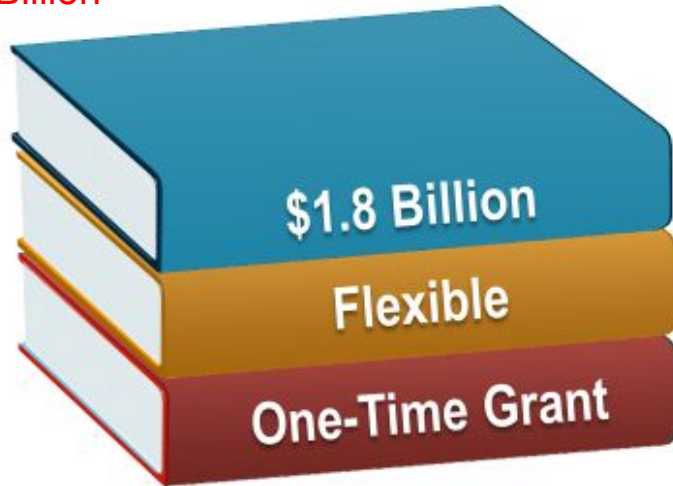
- December 11, 2025 - Board Adopts Fiscal Solvency Plan
- November 13, 2025 - Committee Recommendation to the Board
- November 4th - 3rd Meeting of BAC
- October 14th - 2nd Meeting of BAC
- September 2 - 1st Meeting of BAC

**We can discuss additional meetings if necessary.

Update on Budget

Student Support and Professional Development Discretionary Block Grant

Now \$1.7
Billion



- LEAs may use to address rising costs, although state priorities are highlighted
- Professional Development for teachers on the English Language Arts and English Language Development Framework, Literacy Roadmap, and Mathematics Framework
- Teacher recruitment and retention efforts
- Career pathways and dual enrollment
- The allocation methodology is not yet specified

In June, these funds were not included in our budget.

Now they are.

These are **one-time funds** that will add \$2.5 million in 25/26 - only.

2025-26 School District and Charter School LCFF

Grade Span	TK-3	4-6	7-8	9-12
2024-25 Base Grant per ADA	\$10,025	\$10,177	\$10,478	\$12,144
2.30% COLA	\$231	\$234	\$241	\$279
2025-26 Base Grant per ADA	\$10,256	\$10,411	\$10,719	\$12,423
GSA	\$1,067	–	–	\$323
2025-26 Adjusted Base Grant per ADA	\$11,323	\$10,411	\$10,719	\$12,746
20% Supplemental Grant per ADA ¹	\$2,265	\$2,082	\$2,144	\$2,549
65% Concentration Grant per ADA ²	\$3,312	\$3,045	\$3,135	\$3,728
TK Add-On per ADA (inclusive of COLA)	\$5,545³	–	–	–



We budgeted \$4,346 per TK ADA in June. The funds came in at \$5,545. This generates \$407,000 for the TK 10:1 ratio requirement.

Revenue – Combined General Fund

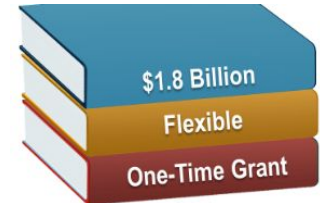


	Estimated Actuals 2024-25	Budget 2025-26
LCFF Sources	\$108,507,222	\$109,844,679
Federal	\$5,712,110	\$4,160,643
Other State	\$16,790,993	\$17,489,156
Other Local	\$13,423,160	\$10,001,300
Total	\$144,433,485	\$141,495,778

Updated Budget 2025-26
\$110,286,786
\$4,160,643
\$19,958,176
\$10,001,300
\$144,406,905

Increased TK
Add-on for 10:1
ratios

One time funds
for 25/26 =
\$2,469,020



Total Expenditures	\$162,546,120	\$152,699,148
---------------------------	----------------------	----------------------

\$152,701,14



Reductions

Reductions in Budget

	Already done and in 25/26 Budget		
Type of Savings	Description	Implementation Timeline	
Restructuring	Reduction of 1 ESD support staff	25/26 starting in October	\$70K
Restructuring	Reduction of 1 Confidential Secretary	25/26 start	\$100K
Restructuring	Reduction of 1 ESD Coordinator	25/26 start	\$150K
Restructuring	Reduction of Public Information Officer position	25/26 start	\$165K
Restructuring	25-26: Shift staff to other funds where possible ie: Cafeteria, Bond	25/26 start	\$100K

Anticipated Reductions

	Potential Savings for 25/26		
Type of Savings	Description	Implementation Timeline	
Programs and Operations	Transfer more custodial costs to ELOP - Change Elementary to 50/50	2025-26 moved more costs to ELOP (restricted)	\$139K
Efficiencies	Trans. from home to school - simplify routes	2025-26 Implementation	TBD
Revenues	New Lease at Creekside	2025-26 Implementation	\$25K
Restructuring	CYHBI - program allows billing to private insurance for mental health services.	2025-26 Implementation	TBD
Efficiencies	25/26: Switch to Gamut from Board Docs	25/26 mid year start	\$7k
Restructuring	25/26: Restructure FMOT	25/26 start	\$200K
Programs and Operations	25/26: Resignation of one ELTP	25/26 start - unfilled position	\$120K

Potential Reductions

	Prioritize These		
Type of Savings	Description	Notes	Rank Priority
Programs and Operations	Reducing middle school counselors to 1/school		
Programs and Operations	Reduce 6 of 9 ELTPs Stagger reduction to allow for max support for some sites	25-26 reduce by 1 26-27 reduce by 3 27-28 reduce by 2 more	
Programs and Operations	Reduce middle school attendance clerks This is a fairly new role, but in the past AP and secretary worked on attendance	Ongoing	
Programs and Operations	Reduce middle school librarians Reduce Librarians at Elementary	Ongoing	

Potential Reductions

Programs and Operations	i-Ready personalized lessons & PD hours Eliminate once we have a new ELA curriculum - will the new curriculum have a personalized instruction component?	26-27	
Programs and Operations	Reduce 1 EdTech TOSA Can we fund one out of a different source?	Ongoing	
Programs and Operations	Reducing psychologists	Ongoing	
Programs and Operations	26/27 and beyond...SpEd reductions of 1:1/IBS positions (10)	Ongoing	

Potential Reductions

Programs and Operations	Reduce mental health interns District currently has 2 mental health positions and 17 Interns	26-27	
Programs and Operations	Reduce Induction costs	26-27	
Programs and Operations	After School Sports	Intermediate schools/grades 7-8	
Programs and Operations	Reduce Custodial Services	25% Reduction in Custodial Services	
Programs and Operations	Reduce Maintenance Department	Reduce 2 Maintenance Positions	
Programs and Operations	Reduce Positive Approaches contract (ABA & IBS supervision)	26-27	

Potential Reductions

Programs and Operations	Visual and Performing Arts Positions (non Prop 28)	2 Positions that were not funded with Prop 28 funds.	
Programs and Operations	Eliminate SpEd TOSA	1.0 FTE ongoing	
Programs and Operations	Secretary Intermediate Schools	3 FTE's ongoing	
Programs and Operations	Attendance Clerks - Intermediate Schools	1 per intermediate @.50 FTE each	
Efficiencies	Board Benefits	Jan 2027	
Efficiencies	Board Stipends	Currently 400/month per member	
Programs and Operations	Community Liaisons	5 FTE's currently	

Potential Reductions

Programs and Operations	ELD Instructional Aides	Currently 13 positions (11 0.75 FTE and 2 0.625 FTE 5 hours)	
Programs and Operations	Library Services	Intermediate Schools 3 hours (.375 FTE) vs. 1.75 hours (.2188 FTE) at elementary	
Programs and Operations	Site Software	BrainPOP, RAX, Reading A-Z, Reflex Math, NewsELA, Gizmo, Rocklit, Dreambox, Explore Learning, etc	

Closing

Questions?

Process?

Next Meeting: 11/4/2025, Location to be determined

Budget Solutions: Revenues and Reductions

Revenues

- Increase property leases
- Parcel Tax
- Improved attendance

Reductions

- Efficiencies
- Programs
- Services
- Positions
- Products

Info Needed for our Next Meeting

Welcome and Purpose

- Welcome
- Introductions
- Task at Hand
 - Directive from SCCOE

General Fund Revenues and Expenditures

	Estimated Actuals 2024-25	Budget 2025-26	Projected Budget 2026-27	Projected Budget 2027-28
Revenue	\$144,433,485	\$141,495,778	\$142,313,151	\$143,111,289
Expenditures	\$162,546,120	\$152,699,148	\$154,222,373	\$154,593,678
Difference	-\$18,112,635	-\$11,203,370	-\$11,909,222	\$11,482,389
Transfers from Special Reserve	\$3,158,622	\$ 4,505,314	\$7,912,531	\$7,299,913
Ending Fund Balance	\$30,181,790	\$23,483,734	\$19,487,043	\$15,304,567

SCCOE will require a fiscal solvency plan to address the deficit spending

Fund 40, Calero Funds are helping close this deficit in the budget

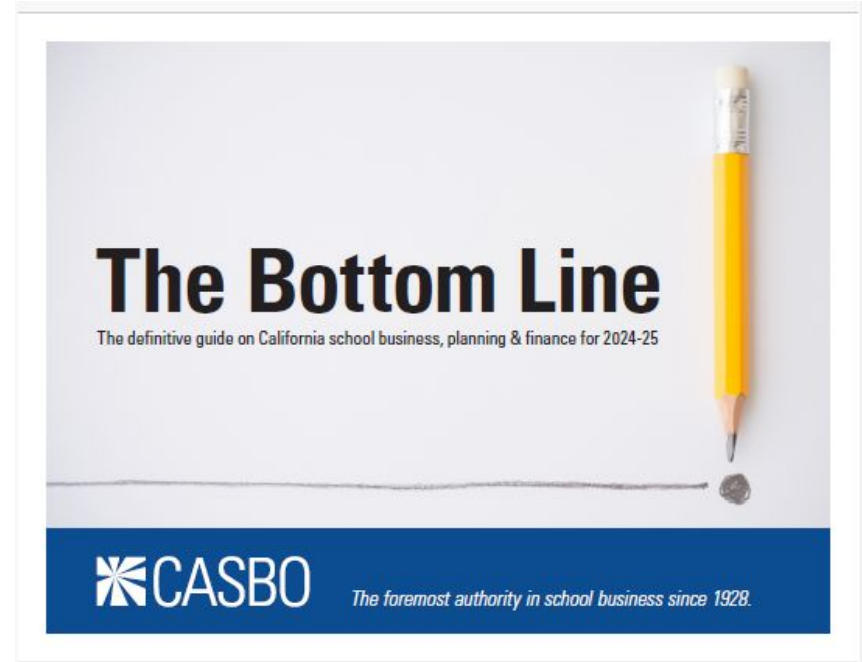
Basic Budget Breakdown

- Bottom Line Handout
- Revenue Sources
- Operational Expenditures
- Funding Trendlines
- Components of Fund Balances
 - Restricted Funds
 - Unrestricted Funds
 - Required Reserves

Bottom Line Handout

- LCFF Funding
- Federal Funding Sources
- Attendance/Enrollment
- Community Funded Districts
- Special Education
- Impacts on District Budgets
- Other Revenue Options

<https://acrobat.adobe.com/id/urn:aaid:sc:VA6C2:fe4e692e-3db6-4732-8bcc-a4db2cd83ad2>



Revenue – Combined General Fund

	Estimated Actuals 2024-25	Budget 2025-26
LCFF Sources	\$108,507,222	\$109,844,679
Federal	\$5,712,110	\$4,160,643
Other State	\$16,790,993	\$17,489,156
Other Local	\$13,423,160	\$10,001,300
Total	\$144,433,485	\$141,495,778

Expenses - Combined General Fund

	Estimated Actuals 2024-25	Budget 2025-26
Certificated (1000)	\$58,085,314	\$58,078,142
Classified (2000)	\$20,812,353	\$21,271,066
Benefits (3000)	\$39,609,297	\$39,682,094
Supplies (4000)	\$6,698,120	\$2,774,986
Services (5000)	\$28,011,091	\$22,980,799
Capital Outlay (6000)	\$275,869	\$72,192
Other Outgo	\$9,344,990	\$8,141,298
Direct/Indirect	(\$290,914)	\$(301,429)
Total Expenditures	\$162,546,120	\$152,699,148

Assumptions - COLAs and LCFF

COLA calculated in future years based on School Services of California (SSC) Dartboard, Fiscal Crisis & Management Assistance Team (FCMAT), and County guidance.

	<u>2025-26</u>	<u>2026-27</u>	<u>2027-28</u>
COLA	2.30%	3.02%	3.42%
LCFF Base Grant	\$11,559	\$11,906	\$12,319
LCFF Supplemental	\$1,133	\$1,116	\$1,101
Total LCFF	\$12,692	\$13,022	\$13,420

Assumptions - Enrollment

- Enrollment: Students registered to attend school in OGSD
- Average Daily Attendance (ADA): ADA is the actual rate of attendance of students across the District. We are budgeting the rate for the next three years at 94%

Enrollment and ADA	<u>2024-25</u>	<u>2025-26</u>	<u>2026-27</u>	<u>2027-28</u>
Enrollment	8,636	8,387	8,237	8,030
Funded ADA	8,307.34	8,153.88	8,074.47	7,912.22

General Fund Revenues and Expenditures

	Estimated Actuals 2024-25	Budget 2025-26	Projected Budget 2026-27	Projected Budget 2027-28
Revenue	\$144,433,485	\$141,495,778	\$142,313,151	\$143,111,289
Expenditures	\$162,546,120	\$152,699,148	\$154,222,373	\$154,593,678
Difference	-\$18,112,635	-\$11,203,370	-\$11,909,222	\$11,482,389
Transfers from Special Reserve	\$3,158,622	\$ 4,505,314	\$7,912,531	\$7,299,913
Ending Fund Balance	\$30,181,790	\$23,483,734	\$19,487,043	\$15,304,567

SCCOE will require a fiscal solvency plan to address the deficit spending

Fund 40, Calero Funds are helping close this deficit in the budget

Components of Ending Fund Balance

	Estimated Actuals 2024-25	Budget 2025-26	Projected Budget 2026-27	Projected Budget 2027-28
Beginning Balance	\$45,135,803	\$30,181,790	\$23,483,734	\$19,487,043
Surplus/Deficit	(\$18,112,635)	(\$11,203,370)	(\$11,909,222)	(\$11,482,389)
Transfers In	\$ 3,158,622	\$ 4,505,314	\$7,912,531	\$7,299,913
Ending Balance	\$30,181,790	\$23,483,734	\$19,487,043	\$15,304,567
Restricted/Assigned	\$21,690,932	\$18,797,526	\$14,755,136	\$10,561,520
Economic Uncertainties (3%)	\$4,876,384	\$4,580,974	\$4,626,671	\$4,637,810
Inventories/Prepaid	\$105,232	\$105,232	\$105,232	\$105,232
Unassigned	\$3,509,241	\$0	\$0	\$0

Fund 01		Unaudited Actuals 6/30/2024	Unaudited Actuals 6/30/2025
Ending Fund Balance		\$45 Million	\$35.1 Million
Unrestricted		\$17.9 Million	\$10.8 Million
	3% Reserve	\$4.5 Million	\$4.9 Million
	Unassigned	\$13.4 million	\$5.9 Million
Restricted		\$27.2 Million	\$24.3 Million
	Expanded Learning ELOP	\$4.65 Million	\$6.0 Million
	Educator Effectiveness	\$846,000	\$422,000
	Instruct. Mat. Lottery	\$1.1 Million	\$1.1 million
	Mental Health	\$600,00	\$346,000
	Arts & Music Block Grant	\$2.1 Million	\$0
	Prop 28 - Arts	\$1.2 Million	\$1.4 Million
	Child Nutrition	\$930,000	\$545,000
	Learning Recovery Grant	\$2.7 Million	\$0
	Literacy Screenings PD	0	\$52,000
	Restricted Maintenance	\$2.75 Million	\$2.6 Million
	Other Restricted Local**	\$10.2 Million	\$11.9 Million

About 30% of the Ending Fund Balance is Unrestricted

State requirement to maintain a 3% reserve for a District our size.

Components of Fund 1

About 70% of the Ending Fund Balance is Restricted

Other Restricted**
 Includes funds for grants like Teacher Residency Program, partnership with SJSU, Science Camp Donations, Donation Funds, Redevelopment Agency Funds, Sobrato Grant, MediCal Collaborative and others.



Components of Fund 40

Fund 40		Unaudited Actuals 6/30/2024	Unaudited Actuals 6/30/2025	
Ending Fund Balance		\$34.2 Million	\$32 Million	
	Calero	\$16.7 Million	\$18.9 Million	Increase in funds due to interest and repayment for early incentives not charged to Miner proceeds in 2023-24
	Miner*	\$13.4 Million	\$8.8 Million	Decrease in funds due to Retirement Incentive and Math Adoption
	Glider*	\$1.5 Million	\$1.6 Million	Increase from budgeted payments into Escrow Account
	Other	\$2.6 Million	\$2.8 Million	

*Miner and Glider funds have specific spending plans that were approved by the OGSD Board and the State Allocation Board in Sacramento.

Description	Budget Amount
Account Clerk I - CNS Staff	\$ 51,352
Administrative Secretary-Billiterate - ESD Office Support	\$ 58,394
Health Clerk - The Academy	\$ 9,575
Instructional Assistant - The Academy	\$ 38,300
Program Assistant - The Academy	\$ 23,938
Program Assistant-Billiterate - Virtual Learning Academy	\$ 15,628
Transportation Utility Worker/Sanitation Truck Worker	\$ 73,012
Administrative Assistant - Conf - Supt's Office	\$ 110,734
Academic Counselors (3/6)	\$ 355,941
After School Sports	\$ 128,391
Attendance Clerks - Intermediate Schools	\$ 100,365
Board Benefits	\$ 64,442
Board Stipends	\$ 27,045
Busing General Ed (end remaining 2 routes)	\$ 43,210
Campus Safety (School Resource Officers)	\$ 41,237
Community Liaisons	\$ 326,689
ELD Instructional Aides (7/14 positions to reflect ELTP Coaches)	\$ 228,970
ELTP Coaches (remaining 7)	\$ 624,414
ELD Instructional Aides (remaining 7)	\$ 228,970
ELPAC Training	\$ 65,000
Induction Program	\$ 171,350
Library Services	\$ 223,016
MOT Outside Contracts - paid by Restricted RMA	\$ -
Music for Minors	\$ 33,000
Music Program at Intermediate Schools	\$ 267,606
OGSD University	\$ 18,402
Partners in School Innovation	\$ 85,000
Read 180	\$ 21,500
Reduce 1 Ed Tech	\$ 150,168
Recognition Events	\$ 50,000
Secretary - Intermediate Schools	\$ 217,581
School Safety Supplies	\$ 20,000
Social Counselors (2/2)	\$ 237,294
Transformational Network Sub Release	\$ 10,000
Visual Arts & Performance Arts Program (remaining 2)	\$ 178,404
OPTION TOTAL	\$ 4,298,927

Previous Reduction Resolution June 2020

WHEREAS, the Board of Education has a fiduciary duty to meet its financial obligations in the current fiscal year and two subsequent fiscal years pursuant to Education Code 42127;

WHEREAS, it is projected that the Oak Grove School District will need to implement expenditure reductions for 2021-22 of approximately \$6,000,000 and for 2022-23 of approximately \$2,000,000; and

WHEREAS, while these actions must be taken to maintain the fiscal stability of the Oak Grove School District, the Board of Education will continue to make every effort to sustain a high quality education program for our students,

NOW, THEREFORE, BE IT RESOLVED, the Oak Grove School District formally commits itself to identifying, by December 31, 2020, the necessary expenditure reductions to ensure a budget that is balanced both for the 2021-22 and 2022-23 years, and



Completed Reductions

Reductions from 24/25 in Budget: A bit over \$1,000,000

- Confidential Secretary
- Ed Services Coordinator
- Public Information Officer
- Retirement Incentive

Reductions from 24/25 since Budget: Approximately \$425,000

- Chief Operations Officer
- 1 FTE ELTP
- Ed Services Secretary