

2026-2027

Budget Adoption Process

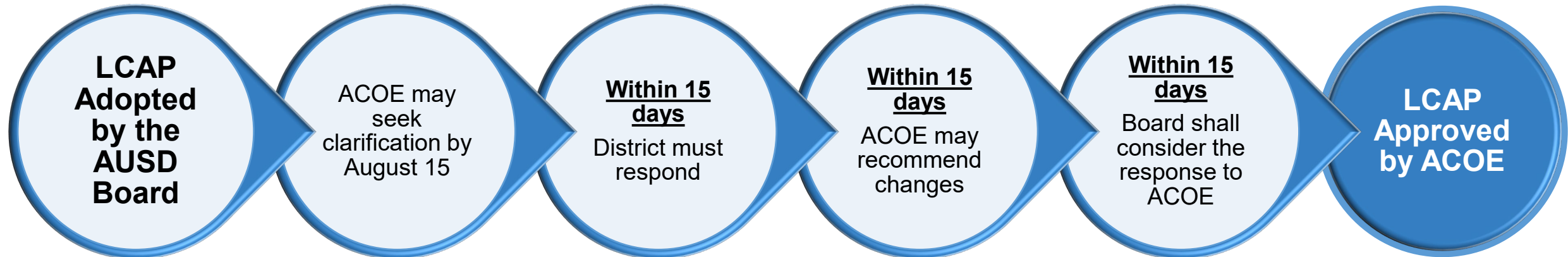
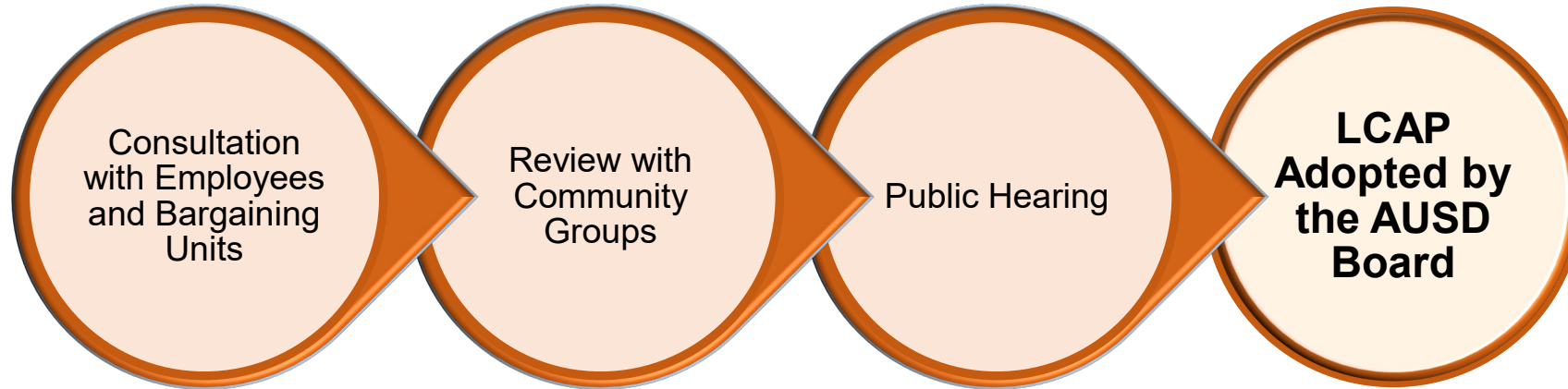
Budget Assumptions, Staffing, and Site Discretionary Funds

April 28, 2026

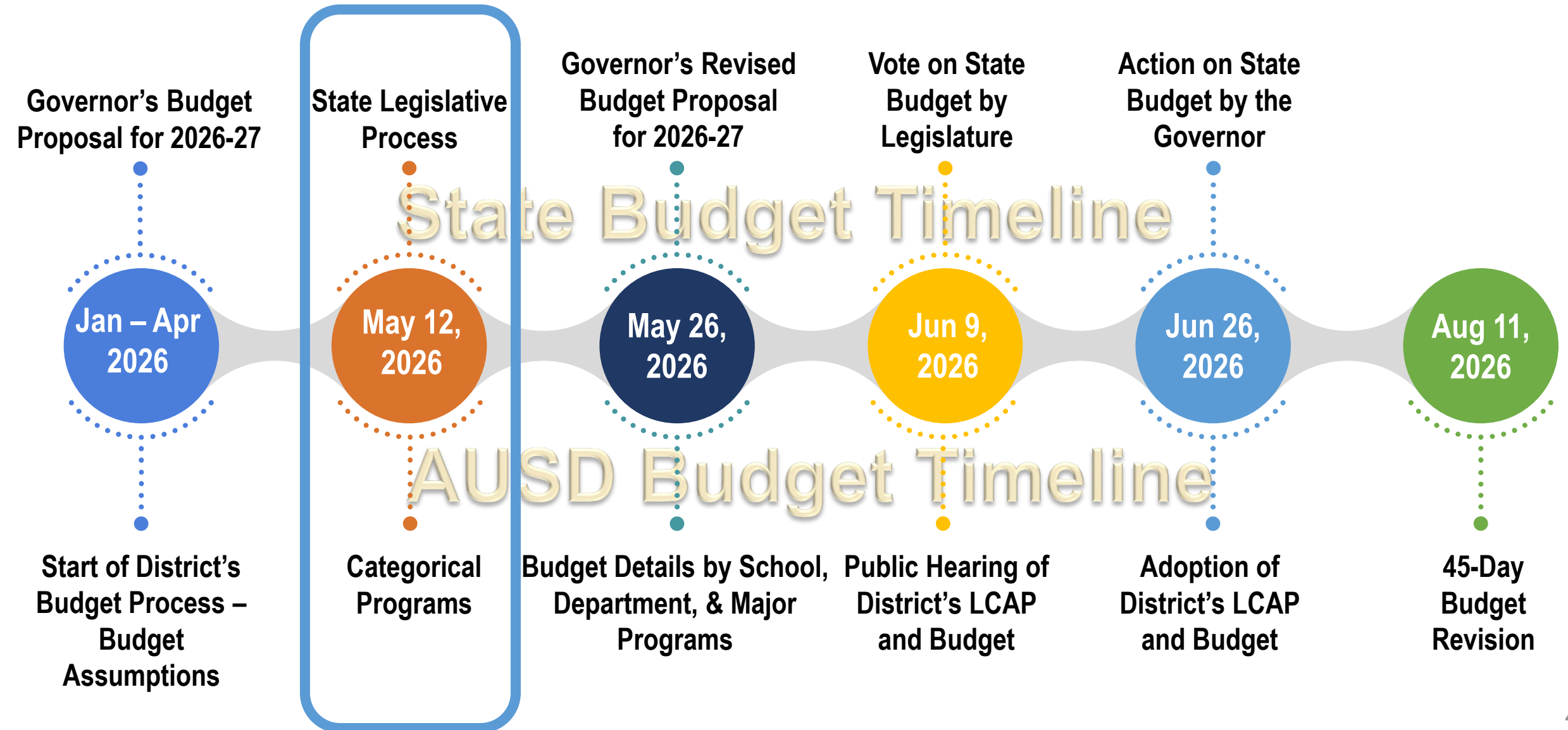
Agenda

- **LCAP process and timeline**
- **Budget assumptions**
 - Enrollment trends
 - Revenue and expenditure assumptions
- **Standard staffing**
- **Site discretionary allocations**
- **Unbudgeted needs and priorities**

LCAP Process for 2026-27



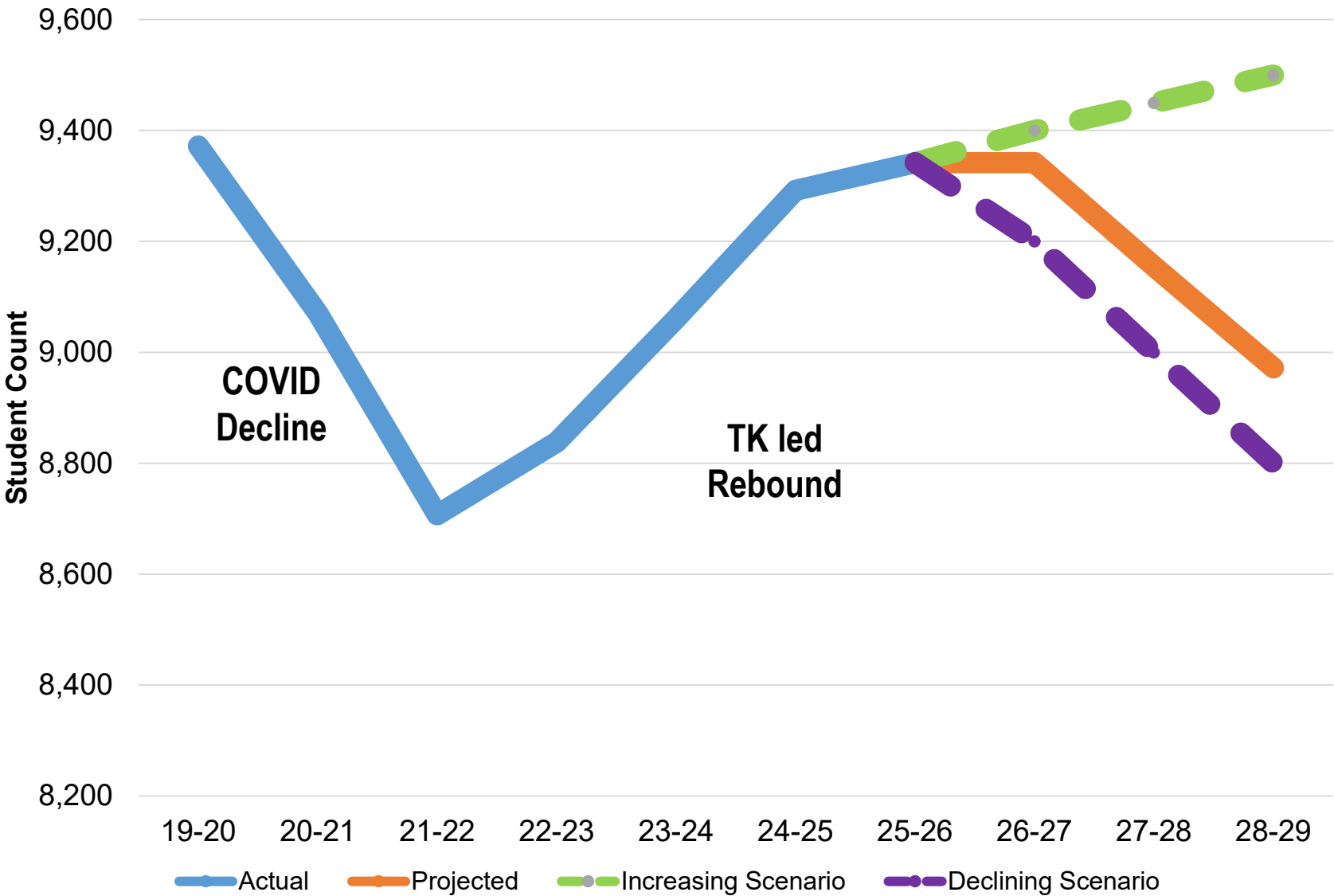
Timeline



Budget Assumptions

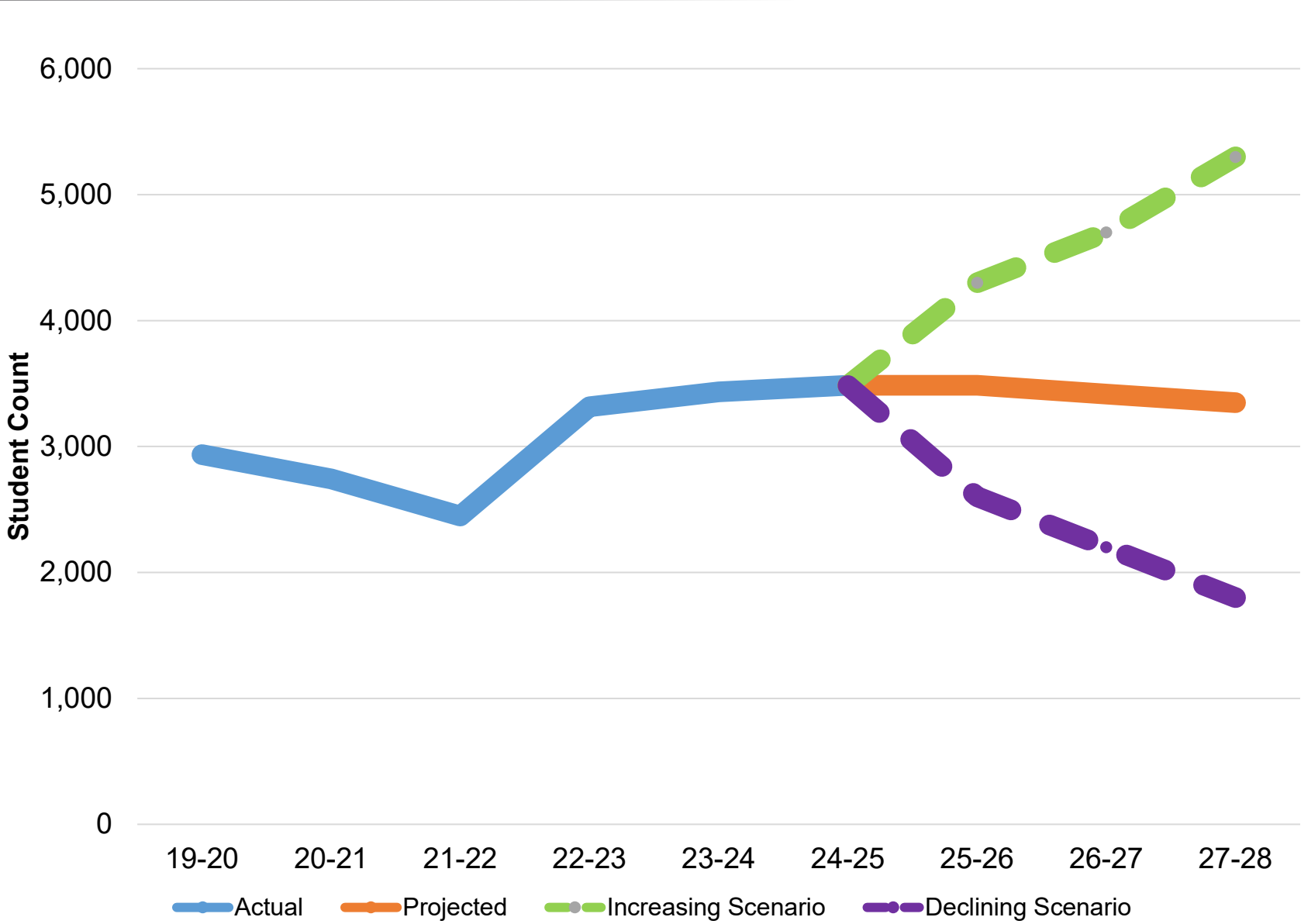
Enrollment – For Revenue Calculation

Year	Enrollment
2019-20	9,372
2020-21	9,070
2021-22	8,707
2022-23	8,838
2023-24	9,061
2024-25	9,292
2025-26	9,342
2026-27	9,342
2027-28	9,155
2028-29	8,972



Students Qualifying for Unduplicated Services*

Year	Unduplicated Student Count
2019-20	2,936
2020-21	2,743
2021-22	2,448
2022-23	3,315
2023-24	3,537
2024-25	3,486
2025-26	3,630
2026-27	3,630
2027-28	3,557
2028-29	3,486



*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%	3.07%
2025-26	2.30%	3.37%
2026-27	2.41%	3.08%
2027-28	3.06%	2.75%
2028-29	3.34%	2.68%

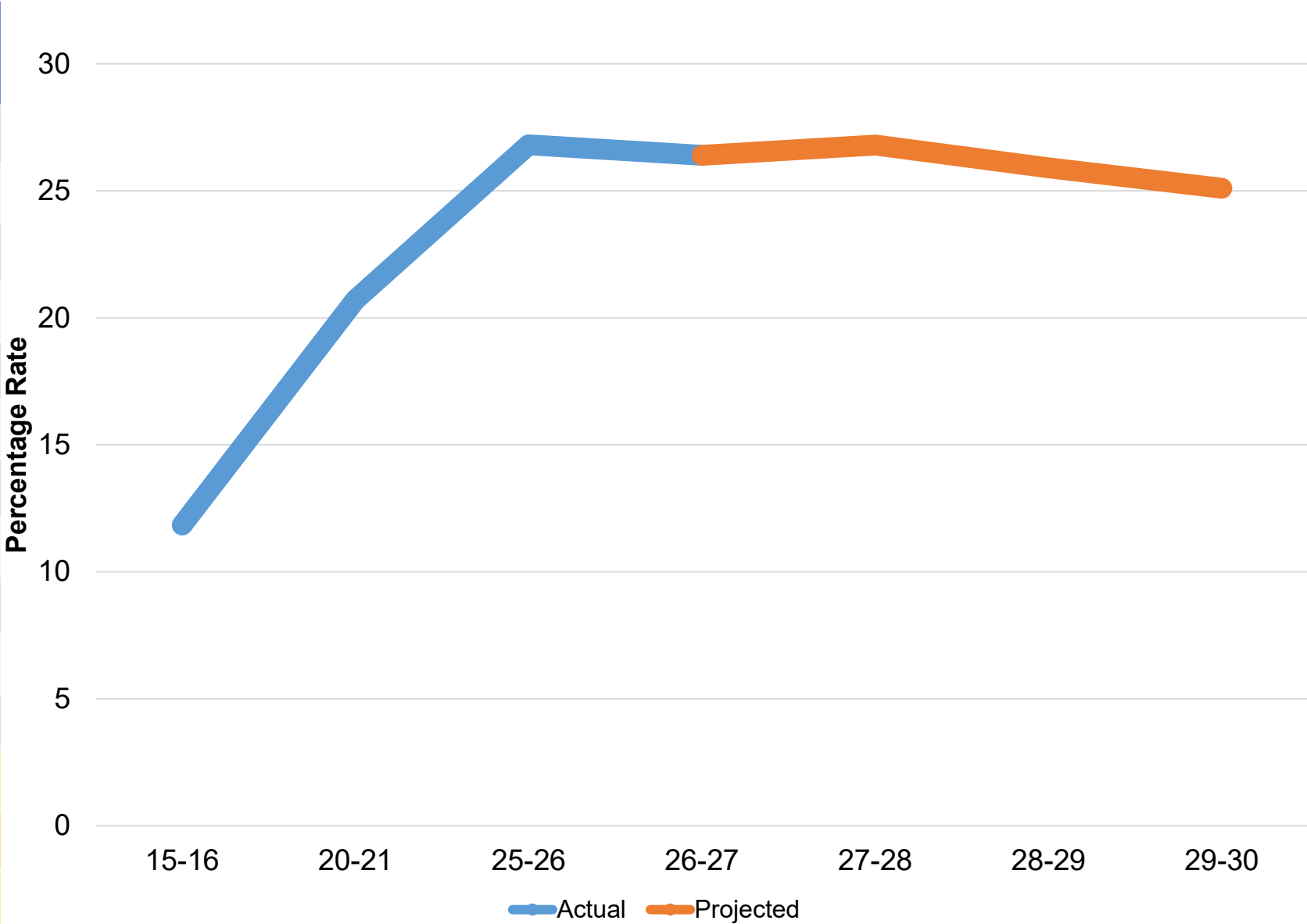
Salary-Related Employer Contributions

- Calculated as a fixed percentage of total payroll, not a flat dollar amount.
- As salaries and wages increase or decrease, these costs rise or fall proportionally.
- Set by law or plan rules, such as Social Security and pension contribution rates.

Description	Rate
State Teacher's Retirement System (STRS)	19.1%
Public Employee Retirement System (PERS)	26.4%
Social Security	6.20%
Medicare	1.45%
Unemployment Insurance	0.05%
Worker's Compensation Insurance	3.15%
Other Post Employment Benefits (OPEB)	1.53%

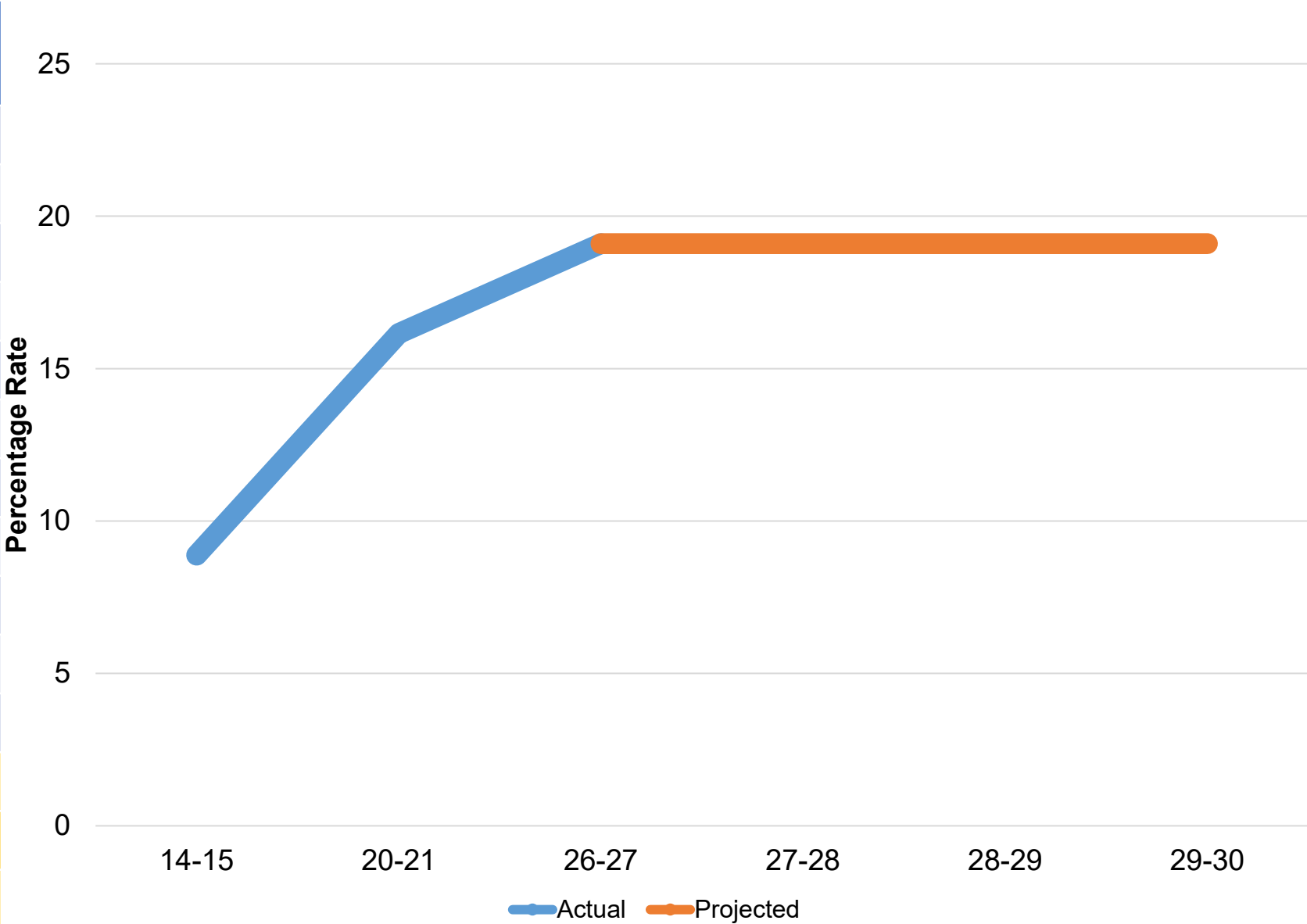
Contribution to Public Employees Retirement System (CalPERS)

Year	CalPERS Funding Rate
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	26.81%
2026-27	26.40%
2027-28	26.80%
2028-29	25.90%
2029-30	25.10%



Contribution to State Teacher's Retirement System (CalSTRS)

Year	CalSTRS Funding Rate
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%
2027-28	19.10%
2028-29	19.10%
2029-30	19.10%

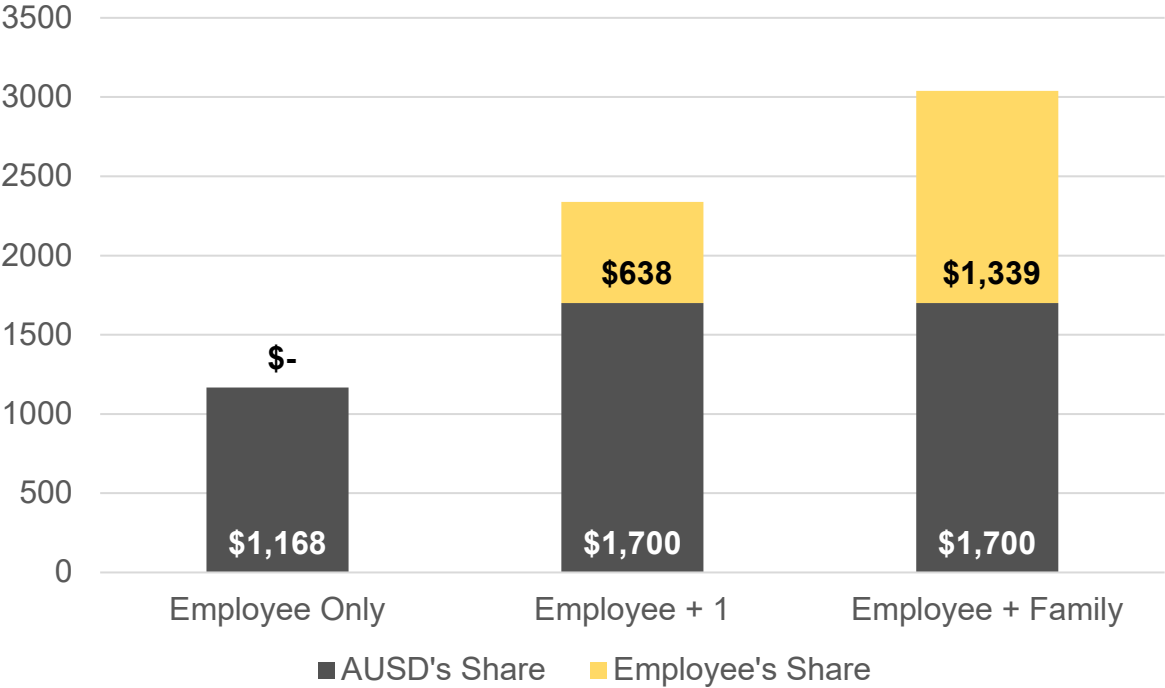


District's Monthly Contribution to Employee Health Insurance

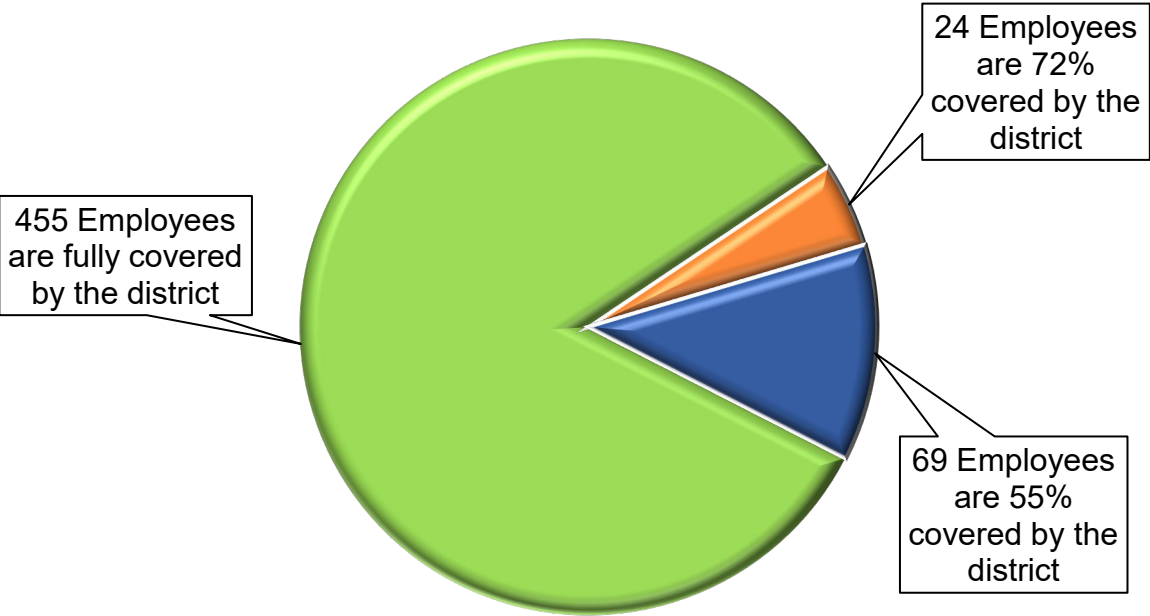
Description	12-30-25	1-1-26	7-1-26	1-1-27
Employee Only	\$514	\$1,168	\$1,168	\$1,500
Employee + One	\$703	\$1,168	\$1,700	\$1,700
Employee + Family	\$859	\$1,168	\$1,700	\$1,700
Cash in Lieu of Health Benefits	\$305	\$305	\$305	\$305

Healthcare Costs

Monthly Premium Coverage



Level of Coverage Provided by AUSD



Summary of Assumptions

Categories	Source	2025-26 Actual	2026-27 Projected MYP Year 1	2027-28 Projected MYP Year 2	2028-29 Projected MYP Year 3
District Enrollment	Projection	9,342	9,342	9,155	8,972
ADA - Actual/Projected		8,869	8,869	8,692	8,518
Actual ADA as a %age of Enrollment		94.9%	94.9%	94.9%	94.9%
Funded ADA-Actual/Projected		8,869	8,869	8,869	8,809
Funded ADA as a %age of Enrollment		94.9%	94.9%	96.9%	98.2%
Unduplicated EL/FRPM Count		3,630	3,630	3,557	3,486
Unduplicated EL/FRPM Percentage		39%	39%	39%	39%
Measure E Parcel Tax		24.0M	24.0M	24.0M	24.0M
COLA	ACOE	2.30%	2.41%	3.06%	3.34%
Increase in Consumer Price Index (CPI)		3.37%	3.08%	2.75%	2.68%
State Teacher's Retirement System	ACOE	19.1%	19.1%	19.1%	19.1%
Public Employee Retirement System	CalPERS	26.8%	26.4%	26.8%	25.9%
Deferred Maintenance Budget	AUSD	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000

Standard Staffing

Elementary Capacity for 2026-27– For Staffing

School	TK	K	1	2	3	4	5	SDC	Totals
Bay Farm	80	75	75	75	75	77	77	0	534
Earhart	60	75	74	91	75	75	77	30	557
Edison		75	75	75	74	75	79	22	475
Franklin		50	50	50	50	50	46	0	296
Love	80	75	75	74	75	75	77	0	531
Maya Lin		75	75	75	96	70	74	0	465
Otis		75	74	97	75	75	79	0	475
Paden	60	50	50	50	50	49	62	0	371
Ruby Bridges	60	75	75	75	75	68	73	33	534
Total - Elementary	340	625	623	662	645	614	644	85	4238

Secondary Capacity for 2026-27 – For Staffing

School	6	7	8	9	10	11	12	SDC	Totals
LMS	340	360	330					12	1042
WMS	210	220	215					16	661
Jr. Jets	130	130	132					0	392
Total - Middle	680	710	677	0	0	0	0	28	2095
AHS				440	445	460	440	61	1846
ASTI				55	50	50	45	23	223
Encinal				250	250	250	220	0	970
Island High				0	0	15	30	2	47
Total - High	0	0	0	745	745	775	735	86	3086

Enrollment Projections for 2026-27 – Different Angles

Grade Level	Student Count Used for Staffing	Student Count Used for Revenue
Elementary Schools	4,238	4,210
Middle Schools	2,095	2,084
High Schools	3,086	3,048
Total Students	9,419	9,342

Student-to-Teacher Staffing Ratios

School	Number of Students per Teacher
Elementary (TK)*	20
Elementary (K-3)	25
Elementary (4-5)	32
Wood Middle	33
Lincoln Middle	33
Encinal (6-8)	33
High Schools	35
Continuation High School	25

*10-1 Student-to-staff ratio

Certificated Staff – Elementary Schools

School	Regular FTE	TK FTE	Music FTE	PE FTE	Media FTE	Innovative Program	Lead Instruction / Intervention Specialist	Total
Ruby Bridges	17.0	3.0	1.0	0.9	1.2		3.0	26.0
Love	17.0	4.0	0.8	1.0	1.0	0.8	2.0	26.6
Paden	12.0	3.0	0.7	0.7	0.8	0.3	1.0	18.4
Otis	18.0	-	1.0	1.0	1.0		1.0	22.0
Earhart	18.0	3.0	1.0	1.0	1.2		1.0	25.2
Bay Farm	17.0	4.0	1.0	1.0	1.1		1.0	25.1
Maya Lin	18.0		1.0	1.0	1.1	0.6	2.0	23.7
Edison	17.0		1.0	1.0	1.1		1.0	21.1
Franklin	11.0		0.6	0.6	0.7		0.5	13.3
Total - Elementary	145.0	17.0	8.0	8.1	9.0	1.7	12.5	201.3
Current Year (25-26)	149.0	18.0	8.3	8.0	9.4	1.8	12.5	207.0

Certificated Staff – Secondary Schools

School	Teacher (FTE)	EL Sections (FTE)	Athletic Director (FTE)	Teen Parenting (FTE)	Leadership (FTE)	Lead Instruction / Intervention Specialist (FTE)	Counselor (FTE)	Librarian (FTE)	Total (FTE)
Wood Middle	24.4	1.2				2.0	2.0		29.6
Lincoln Middle	37.6	0.4				2.0	2.0		42.0
Total - Middle	62.0	1.6			-	4.0	4.0		71.6
Encinal Junior Senior	48.4	1.4	0.6		0.2	2.0	4.0	1.0	57.6
ASTI	6.8						1.0		7.8
Alameda High	61.8	1.0	0.6		0.4	2.0	5.0	1.0	71.8
Island High	3.2						1.0		4.2
Independent Study	2.0								2.0
Total - High	122.2	2.4	1.2	-	0.6	4.0	11.0	2.0	143.4
Total Secondary	184.2	4.0	1.2	-	0.6	8.0	15.0	2.0	215.0
Current Year (25-26)	178.6	4.4	1.2	1.0	0.6	8.0	14.6	2.0	210.4

School Site Administration – Secondary Schools

School	Principal/VP/Dean*	Educational Equity & Family Engagement Coordinator*	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	1.75
Lincoln Middle	3.00		1.00		1.81	1.00				0.69	0.88	1.75
Total - Middle	5.00		2.00	-	2.62	2.00	-	-	-	1.31	1.75	3.50
Encinal Jr. Sr.	4.00		1.00	1.00	0.94	2.00	1.00	0.88	1.00	0.75	0.63	2.63
ASTI	1.00		1.00		0.25					0.25		
Alameda High	4.00	0.88	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						0.88
Total - High	10.00	0.88	4.00	2.00	2.19	4.50	2.91	1.75	2.00	1.75	1.50	7.88
Total Secondary	15.00	0.88	6.00	2.00	4.81	6.50	2.91	1.75	2.00	3.06	3.25	11.38

*Includes positions funded by one-time funds

Site Discretionary Allocations

Enrollment – Elementary Schools

School	Student Count (2025-26)	Free or Reduce Meal		English Learners		Unduplicated Count	
		Count	Percent of total enrollment	Count	Percent of total enrollment	Count	Percent of total enrollment
Ruby Bridges	504	355	70%	95	19%	368	73%
Love	536	254	47%	99	18%	269	50%
Paden	384	166	43%	54	14%	173	45%
Maya Lin	469	171	36%	41	9%	175	37%
Franklin	289	96	33%	25	9%	100	35%
Earhart	555	137	25%	38	7%	159	29%
Otis	547	121	22%	32	6%	132	24%
Edison	470	103	22%	23	5%	107	23%
Bay Farm	492	105	21%	15	3%	112	23%
Totals	4,246	1,508	36%	422	10%	1,595	38%

Enrollment – Secondary Schools

School	Student Count (2025-26)	Free or Reduce Meal		English Learners		Unduplicated Count	
		Count	Percent of total enrollment	Count	Percent of total enrollment	Count	Percent of total enrollment
Wood Middle	641	353	55%	81	13%	363	57%
Lincoln Middle	1,008	266	26%	27	3%	277	27%
Sub-Total	1,649	619	38%	108	7%	640	39%
Island High	50	38	76%	6	12%	40	80%
Encinal Jr/Sr	1,343	644	48%	79	6%	663	49%
ASTI	219	104	47%	5	2%	105	48%
Alameda High	1,843	617	33%	97	5%	644	35%
Sub-Total	3,455	1,403	41%	187	5%	1,452	42%
Grant-Total	5,104	2,022	40%	295	6%	2,092	41%

Discretionary Allocation – Elementary

School	LCFF-Base			Title I			LCFF-Supplemental			Total	
	Student Count (2025-26)	Per Student	Sub-Total	Free or Reduced	Per Student	Sub-Total	Unduplicated Count	Per Student	Sub-Total	Total - Discretionary	Per Student - Discretionary
Ruby Bridges	504	\$ 74.9	\$ 37,755	355	\$ 640	\$ 227,200	368	\$ 92.0	\$ 33,856	\$ 298,811	\$ 593
Love	536	\$ 74.9	\$ 40,152	254	\$ 630	\$ 160,020	269	\$ 92.0	\$ 24,748	\$ 224,920	\$ 420
Paden	384	\$ 74.9	\$ 28,765	166	\$ 610	\$ 101,260	173	\$ 92.0	\$ 15,916	\$ 145,941	\$ 380
Maya Lin	469	\$ 74.9	\$ 35,133				175	\$ 92.0	\$ 16,100	\$ 51,233	\$ 109
Franklin	289	\$ 74.9	\$ 21,649				100	\$ 92.0	\$ 9,200	\$ 30,849	\$ 107
Earhart	555	\$ 74.9	\$ 41,575				159	\$ 92.0	\$ 14,628	\$ 56,203	\$ 101
Otis	547	\$ 74.9	\$ 40,976				132	\$ 92.0	\$ 12,144	\$ 53,120	\$ 97
Edison	470	\$ 74.9	\$ 35,208				107	\$ 92.0	\$ 9,844	\$ 45,052	\$ 96
Bay Farm	492	\$ 74.9	\$ 36,856				112	\$ 92.0	\$ 10,304	\$ 47,160	\$ 96

Discretionary & Other Allocations – Elementary

School	Student Count (2025-26)*	Total - Discretionary*	Additional Support @ Ruby	Innovative - LCFF Supp	Additional Admin Support	Innovative - LRBG	Total per Site	Total Per Student
Ruby Bridges	504	\$ 298,811			\$ 183,869		\$ 482,680	\$ 958
Love	536	\$ 224,920		\$ 110,672	\$ 185,365		\$ 520,957	\$ 972
Paden	384	\$ 145,941		\$ 77,636			\$ 223,577	\$ 582
Maya Lin	469	\$ 51,233				\$ 95,000	\$ 146,233	\$ 312
Franklin	289	\$ 30,849					\$ 30,849	\$ 107
Earhart	555	\$ 56,203					\$ 56,203	\$ 101
Otis	547	\$ 53,120					\$ 53,120	\$ 97
Edison	470	\$ 45,052					\$ 45,052	\$ 96
Bay Farm	492	\$ 47,160					\$ 47,160	\$ 96

*From previous slide

Discretionary Allocation – Secondary

School	LCFF Base			Title I			LCFF Supplemental			Total	
	Student Count (2025-26)	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	641	\$ 78.4	\$ 50,222	353	\$ 340	\$120,020	363	\$ 92.0	\$ 33,396	\$ 203,638	\$ 318
Lincoln Middle	1,008	\$ 78.4	\$ 78,977			\$ -	277	\$ 92.0	\$ 25,484	\$ 104,461	\$ 104
Encinal Jr/Sr	1,343	\$ 76.4	\$ 102,551			-	663	\$ 92.0	\$ 60,996	\$ 163,547	\$ 122
Island High	50	\$ 76.4	\$ 3,818			-	40	\$ 92.0	\$ 3,680	\$ 7,498	\$ 150
ASTI	219	\$ 76.4	\$ 16,723	-		-	105	\$ 92.0	\$ 9,660	\$ 26,383	\$ 120
Alameda High	1,843	\$ 76.4	\$ 140,731	-		-	644	\$ 92.0	\$ 59,248	\$ 199,979	\$ 109

Discretionary & Other Allocations – Secondary

School	Student Count*	Total - Discretionary*	LCFF/Concentration	Other Discretionary			Total per Site	Total Per Student
Wood Middle	641	\$ 182,910					\$ 182,910	\$ 285
Lincoln Middle	1,008	\$ 87,777					\$ 87,777	\$ 87
Encinal Jr/Sr	1,343	\$ 155,793		\$ 127,840			\$ 283,633	\$ 211
Island High	50	\$ 11,139					\$ 11,139	\$ 223
ASTI	219	\$ 25,128		\$ 12,000			\$ 37,128	\$ 170
Alameda High	1,843	\$ 198,760					\$ 198,760	\$ 108

*From previous slide

Unbudgeted Needs and Priorities

Priority Needs not Currently Funded

Description	School	Amount
Behaviorist	Ruby Bridges	\$230,000
Math Leads	High Schools	\$95,000
Early Literacy Specialist	Districtwide	\$160,000
Reading Specialist	Elem. Schools	\$160,000
Librarians	Middle Schools	\$320,000

Wellness Resources Staffing (WRAP Team)

Description	Amount
Psychologist (.7FTE)	\$163,000
Wellness & Resource Liaison	\$135,000
Counselor & LGBTQ Liaison (1.5FTE)	\$250,000
Mental Health Contract	\$300,000
Total	\$848,000

- **Currently funded through one-time County Grants**
- **Long-term sustainability dependent on the district's ability to bill for Behavioral Health Services through the Children Youth Behavioral Health Initiative (CYBHI) Fee Schedule**

LCFF – Supplemental Proposed Expenditures for 2026-27

Program	Amount
School Site Discretionary Funds	\$ 467,044
English Language Dev & Sections	663,113
Assistant Principals at Ruby & Love	369,234
Equity & Inclusion Office	886,837
Innovative Programs at Paden & Love	188,308
Math Initiative - TSA	321,849
Mental Health Services	724,228

Program	Amount
Instruction/Intervention Specialists	\$ 2,977,792
Family Engagement	138,925
Teacher PD	383,349
Research & Assessment	280,475
2023-24 Compensation Increase	1,000,000
Student Support Providers	66,662
Indirect Cost	505,601

Total Expenditures	\$ 8,973,417
Total Revenue	8,022,176

Federal Titles

Expenditure	Title I	Title II
TSA for Early Literacy	\$ 80,289	\$ -
School Discretionary Funds	608,500	-
Instruction/Intervention Specialist	395,420	187,512
Private Schools	-	9,240
Indirect Cost	61,840	11,034
Total Expenditures	1,146,049	207,786
Annual Revenue	\$ 1,035,700	\$ 184,794

Positions and Programs Funded Using One-Time Funds

Line #	Program	25-26	26-27	27-28	28-29	Comments
1	Expanded mental health contract	X	X	X		
2	LGBTQ Liaison	X	X	X		
4	Program Manager - Intervention Leads	X	X	X		
5	Ed. Services coordinator	X	X	X		Released early to extend TSA - Early Education (LN # 22)
6	Elementary math stipends	X	X	X		
7	Campus Security Otis for Construction	X	X	X		Now ending at the end of 26-27 to extend WMS (LN# 21) to 26-27
8	Wellness Resource & SEL Counselor	X	X			
9	Literacy Framework & Grading Policy	X	X			
10	Addl. Site admin support for SPED	X	X	X		Funded for 27-28 using one-time LRBG
11	Addl. Site admin support for Lincoln	X	X			
12	Arts teacher at Maya Lin	X	X			
13	Student advisor/mentor (Equity Office)	X	X			
14	Multiyear tutoring pool	X	X			
15	Psychologist	X	X			Funded for 26-27 using one-time County Grant
16	Teacher induction program	X				3rd FTE started with one-time funds will sunset, leaving 2FTE in GF
17	TSA Special Education	X	X			Funded for 26-27 using one-time LRBG
18	AHS Coordinator	X	X			Funded for 26-27 using one-time LRBG
20	Campus Security Earhart	X	X			Keeping for 26-27 using Unrestricted General Fund
21	Campus Security WMS for Construction	X	X			Extending by one year by reducing one year from Otis (LN# 7)
22	TSA - Early Education	X	X			Swapping with Ed. Services Coordinator for 26-27 (LN# 5)
23	Teen parenting program	X				

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