2026-2027

Budget Adoption Process

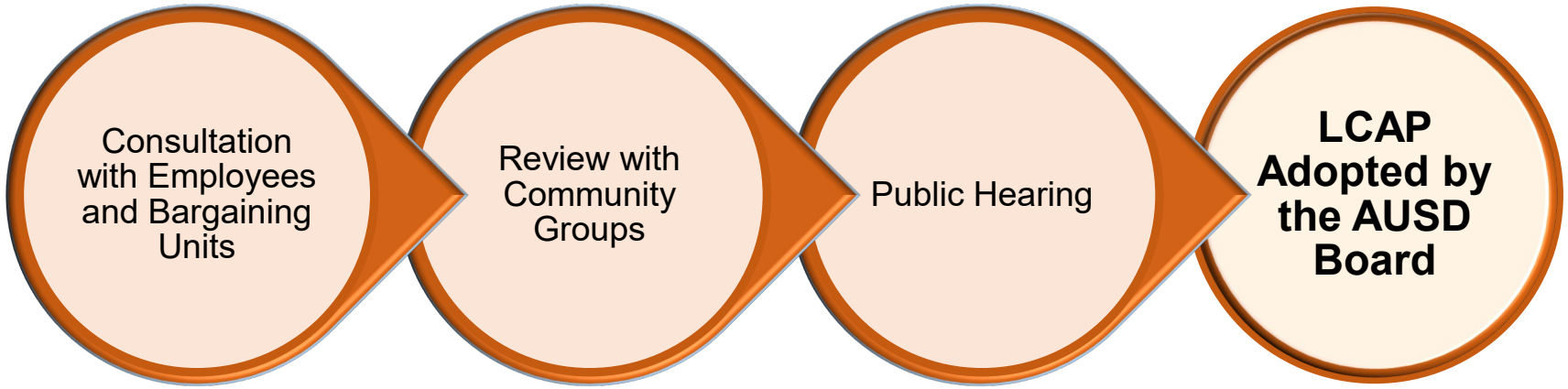
Categorical Programs and Parcel Tax

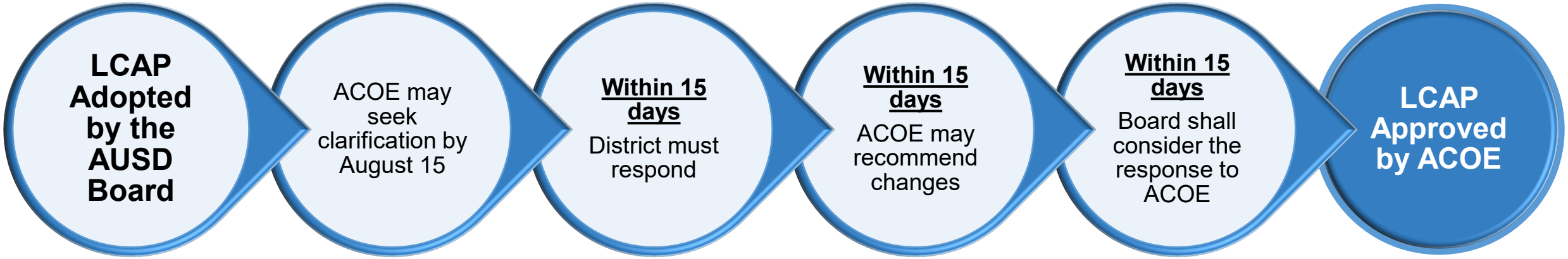
May 12, 2026

Agenda

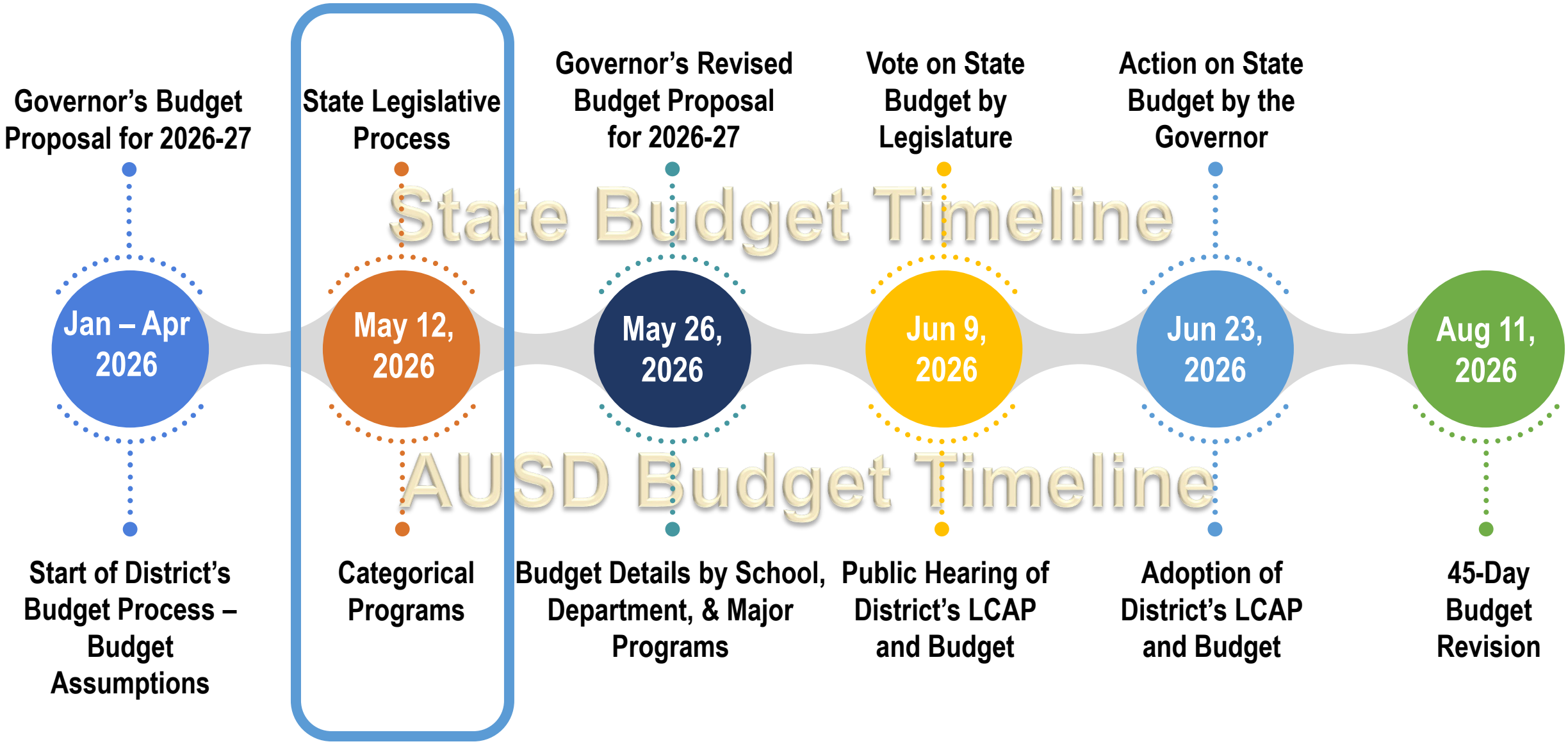
- LCAP process and timeline
- Parcel taxes
- Categorical programs

LCAP Process for 2026-27





Timeline

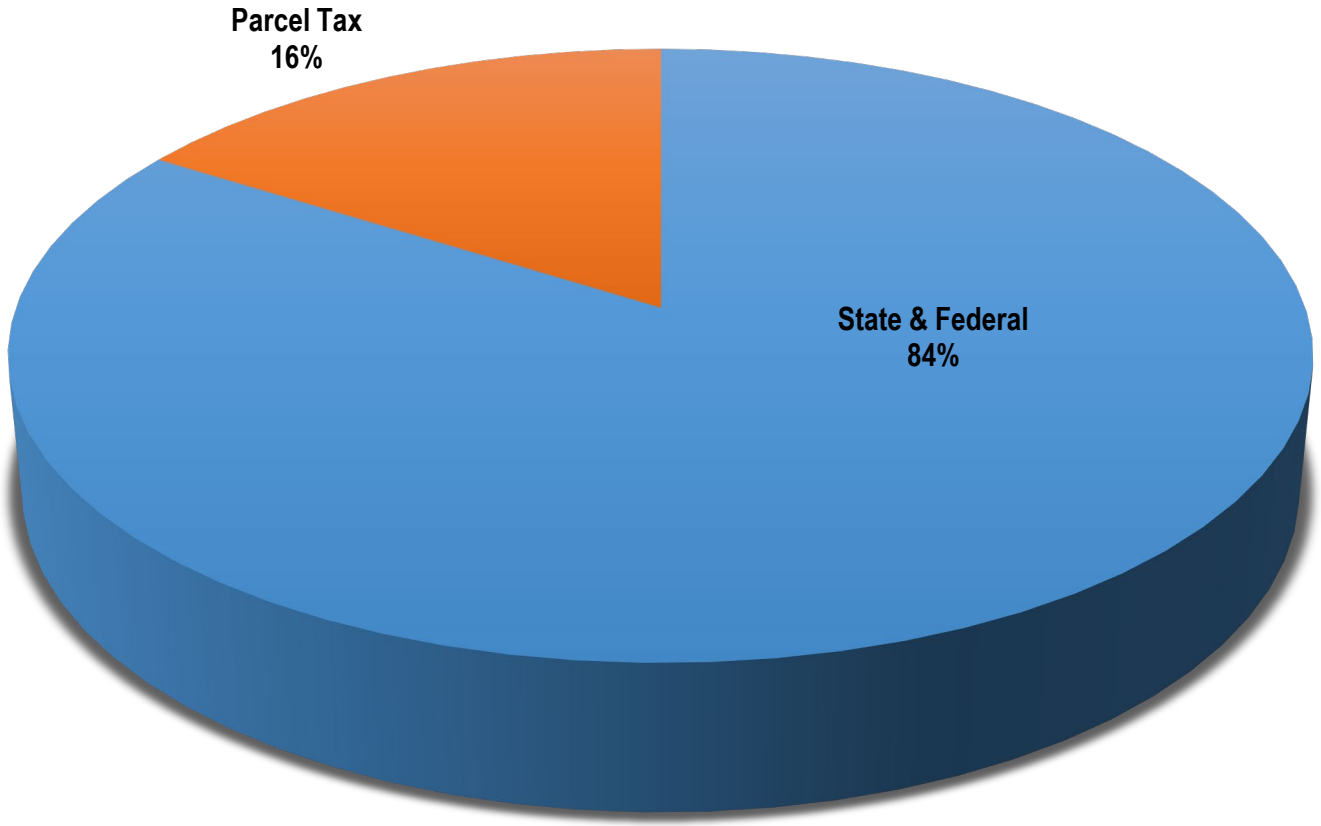

Governor's Budget Proposal for 2026-27
Jan – Apr 2026
Start of District's Budget Process – Budget Assumptions
State Legislative Process
May 12, 2026
Categorical Programs
Governor's Revised Budget Proposal for 2026-27
May 26, 2026
Budget Details by School, Department, & Major Programs
Vote on State Budget by Legislature
Jun 9, 2026
Public Hearing of District's LCAP and Budget
Action on State Budget by the Governor
Jun 23, 2026
Adoption of District's LCAP and Budget
Aug 11, 2026
45-Day Budget Revision
State Budget Timeline
AUSD Budget Timeline

Parcel Taxes

Parcel Tax – Measure E

- Effective for nine years from 2025-26 through 2033-34
- Approximately $24 million annually

Description	Budget (millions)	
Revenue	$	24.07
Minus:		
County Processing Fee		0.40
Parcel Tax Administration		0.04
Other Funds		0.34
Charter Schools		1.41
Available for Salaries & Bfts	$	21.88



Distribution of Employee Salaries & Benefits

Categorical Programs

Categorical Program Allocations - Background

- Categorical programs are also known as “Restricted” programs.
- Federal and State categorical programs were created by the legislators to serve the special needs of students that are not covered by the general fund regular education programs.
- Each categorical program comes with its own program intent, rules, regulations, and exemplary practices.
- Most categorical funds that schools receive and are allocated locally will additionally account for budgeting through the Single Plan for Student Achievement (SPSA).

LCFF Supplemental Fund

- **LCFF Supplemental is an add-on to the LCFF Base Funding to increase or improve services for high need students**
    - **High need students are students who qualify for free or reduced priced meal, or are in foster care system, or are unhoused, or are English Learners. Net count, after removing duplicates, is referred to as Unduplicated Student Count.**
    - **Estimated Revenue: $8 Million**
    - **Budgeted Expenditures: $9 Million**
    - **Projected Carryover at the end of 2025-26: $1.7 Million**

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

Title I, Part A Basic Grant

- Largest Federal program in California, aside from Special Education.
- AUSD's current qualification is based on 2020 census.
- AUSD must follow the Federal government's prescribed distribution formula and set aside funds for mandated services. Remaining funds are distributed among school sites.
- Funds can be used in a variety of ways as long as they provide supplemental support.
- Principals developed preliminary budgets in collaboration with School Site Councils (SSC).
- AUSD estimates it will receive approximately $1.03 million in Title I funding.
- Total Expenditures $1.14M ($110K funded through carryover funds)

Title I, Part A Basic Grant – Site Expenditures

Description	Ruby	Love	Paden	Wood	District-wide	Total
Certificated Salaries	$ 155,617	$ 132,099	$ 70,792	$ 114,504	$ 64,365	$ 537,377
Classified Salaries	$ 84,061	$ 44,600	$ 34,712	$ 67,726		$ 231,099
Statutory Benefits	$ 71,566	$ 62,405	$ 50,258	$ 55,695	$ 15,924	$ 255,848
Books & Materials		$ 37,054				$ 37,054
Services	$ 22,831					$ 22,831
Indirect Cost					$ 61,840	$ 61,840
Total	$ 334,075	$ 276,158	$ 155,762	$ 237,925	$ 142,129	$ 1,146,049

Title I, Part A Basic Grant – Ruby Bridges Elementary Expenditures

Description	Amount	Comments
Certificated Salaries	$ 155,617	.68FTE Inst/Intr Spl., .4FTE Supp Support
Classified Salaries	$ 84,061	.75FTE Std. Support Provider, .78FTE Para Educator
Statutory Benefits	$ 71,566	
Books & Materials		
Services	$ 22,831	
Indirect Cost		
Total	$ 334,075	

Title I, Part A Basic Grant – Love Elementary Expenditures

Description	Amount	Comments
Certificated Salaries	$ 132,099	.68FTE Inst/Intr Spl, .4FTE Supp Support
Classified Salaries	$ 44,600	.88FTE Paraprofessional
Statutory Benefits	$ 62,405	
Books & Materials	$ 37,054	
Services		
Indirect Cost		
Total	$ 276,158	

Title I, Part A Basic Grant – Paden Elementary Expenditures

Description	Amount	Comments
Certificated Salaries	$ 70,792	.35FTE Inst/Intr Spl, .19FTE Supp. Support
Classified Salaries	$ 34,712	.75FTE Paraprofessional
Statutory Benefits	$ 50,258	
Books & Materials		
Services		
Indirect Cost		
Total	$ 155,762	

Title I, Part A Basic Grant – Wood Middle Expenditures

Description	Amount	Comments
Certificated Salaries	$ 114,504	.68FTE Inst/Intr Spl
Classified Salaries	$ 67,726	1.2FTE Para Educator
Statutory Benefits	$ 55,695	
Books & Materials		
Services		
Indirect Cost		
Total	$ 237,925	

Title I, Part A Basic Grant – District-wide Expenditures

Description	District-wide	Comments
Certificated Salaries	$ 64,365	0.5FTE Teacher on Special Assignment
Classified Salaries		
Statutory Benefits	$ 15,924	
Books & Materials		
Services		
Indirect Cost	$ 61,840	
Total	$ 142,129	

Title II, Teacher Quality (TQ)

- The purpose of Title II, Teacher Quality, is to increase the academic achievement of all students by helping schools and districts to improve teacher and principal quality through professional development and other activities, including reduced class sizes; and

- Can be used to recruit, hire, and retain highly qualified teachers and principals in academic subjects or schools where there are shortages (i.e., teachers for special needs students or math and science teachers).

- Funds are for all Alameda students and shared private schools with Alameda students.

- May get eliminated in 26-27 federal budget.
  - Not clear if it will be part of a consolidate federal block grant in 2026-27

- AUSD estimates it will receive a total of $184K in Title II, TQ, allocation.

- Total Expenditures $207K (23K funded through carryover funds)

Title II, Teacher Quality (TQ) - Expenditures

Description	Amount	Comments
Certificated Salaries	$ 146,875	0.32 FTE each Inst/Intv Specialist at Wood, Love and Ruby. 0.15 FTE at Paden, Professional Development
Statutory Benefits	40,637	Mandated as a percentage of salary
Books & Materials		
Services	9,240	Private school share
Indirect Cost	11,034	
Total	$ 207,786	

Title III, Immigrant Education

- An “immigrant student" is defined as an individual student who
  - is aged three through twenty-one;
  - was not born in any state (each of the 50 states, the District of Columbia, and the Commonwealth of Puerto Rico); and
  - has not been attending any one or more schools in the United States for more than three full school years.

- Funding is made available to eligible local educational agencies (LEA’s) to provide supplementary programs and services to eligible immigrant students English instruction and achieve grade-level and graduation standards.

- No new revenue budgeted for 2026-27

- AUSD estimates it will have a carryover of $22K at the end of 2025-26

Title III, Immigrant Education - Expenditures

Description	Amount	Comments
Certificated Salaries		
Statutory Benefits		
Books & Materials		
Services	20,228	Translation Services
Indirect Cost	1,270	
Total	$ 21,498	

Title III, Limited English Proficiency (LEP)

- The purpose of the Title III LEP Student Program is to ensure that all Limited English Proficient (LEP) students, referred to as English learners in California, attain English proficiency, develop high levels of academic attainment in English, and meet the same challenging state academic standards as all other students.
- Funds must be used for the following supplementary services as part of the language instruction program for LEP students:
  - English language development instruction
  - Enhanced instruction in the core academic subjects
  - High-quality professional development for teachers and other staff
- May get eliminated in 26-27 federal budget.
  - Not clear if it will be part of a consolidate federal block grant in 2026-27
- AUSD estimates it will receive a total of $89,040 in Title III, Limited English, allocation.

Title III, Limited English Proficiency (LEP), Expenditures

Description	Amount	Comments
Certificated Salaries	$ 33,000	Teacher Hourly for Professional Development
Classified Salaries	-	
Statutory Benefits	7,924	Mandated as a percentage of salary
Books & Materials	31,000	Textbooks and supplies
Services	11,800	Subscriptions - EL Achieve, Language Line, EL Conferences, Private school share
Indirect Cost	5,316	
Total	$ 89,040	

Title IV (A), Student Support & Academic Enrichment

- To increase the capacity of school districts to meet the goals of the Federal Elementary & Secondary Education Act (ESEA) by providing all students with access to a
  - Well rounded education
  - Improving school conditions for student learning, and
  - Improving use of technology

- May get eliminated in 26-27 federal budget.
  - Not clear if it will be part of a consolidate federal block grant in 2026-27

- Approximately $80,363 for 2026-27

Title IV (A), Student Support & Academic Enrichment, Expenditures

Description	Amount	Comments
Certificated Salaries		
Classified Salaries		
Statutory Benefits		
Books & Supplies		
Services	75,565	Mills College - Lead by Learning
Indirect Cost	$ 4,798	
Total	$ 80,363	

Career Technical Education Grant Programs

- Career Technical Education Grant Programs are state education, economic, and workforce development initiatives with the goal of providing students in kindergarten and grades 1-12 with the knowledge and skills necessary to transition to employment and post secondary education.

- Funds sections at Island High, Encinal Jr/Sr, and Alameda High.

- Approximately $612K in multiyear state grants and $57K in federal Carl Perkins

Career Technical Education Grant Programs, Expenditures

Description	Amount	Comments
Certificated Salaries	$ 98,755	Sections at Encinal and Island
Classified Salaries	65,937	CTE Coordinator
Statutory Benefits	57,030	Mandated as a percentage of salary
Books & Materials	378,557	Supplies & equipment for CTE classrooms
Services	26,919	Services for CTE classrooms
Indirect Cost	35,145	
Total	$ 662,343	

Lottery (Restricted)

- Fifty percent (50%) of growth in lottery funds for education over the 1997-98 base year are allocated to LEAs (and community colleges) for the purchase of instructional materials.

- "Instructional materials" are defined in Education Code Section 60010 (h) as "all materials that are designed for use by pupils and their teachers as a learning resource and help pupils to acquire facts, skills, or opinions or to develop cognitive processes."

- AUSD estimates it will approximately receive a total of $800K in Restricted Lottery allocation. Indirect cost is not allowed.

- All funds will be spent on maintaining textbooks.

- Additional $1.2 million from Unrestricted General fund for Textbook adoptions.

Literacy Screening Professional Development

- To provide professional development to certificated and classified staff who provide literacy instruction
- One time grant in 2025-26
- No deadline for expenditures
- Approximate carryover: $60K

Description	Amount	Comments
Certificated Salaries	$ 28,000	Hourly & Sub Teacher
Statutory Benefits	7,079	
Books & Materials	9,000	
Services		
Indirect Cost	2,799	
Total	$ 46,878	

After School Education & Safety (ASES)

- Provides funding for academic and enrichment activities as constructive alternatives for kindergarten through grade six students in before and after-school programs.
- Before- and after-school programs consist of two components:
  - An educational and literacy component to provide tutoring and/or homework assistance in one or more of the following subject areas: language arts, mathematics, history, social science, or science; and
  - An educational enrichment component, which may include but is not limited to recreation and prevention activities. Such activities might involve the visual and performing arts, music, physical activity, health promotion, and general recreation; career awareness and work preparation activities; community service-learning; and other youth development activities based on student needs and interests.
- District is using ASES funds in conjunction with ELOP funds to provide after-school programming
- AUSD estimates it will receive a total of $700K in ASES allocation.

Expanded Learning Opportunity Program (ELOP)

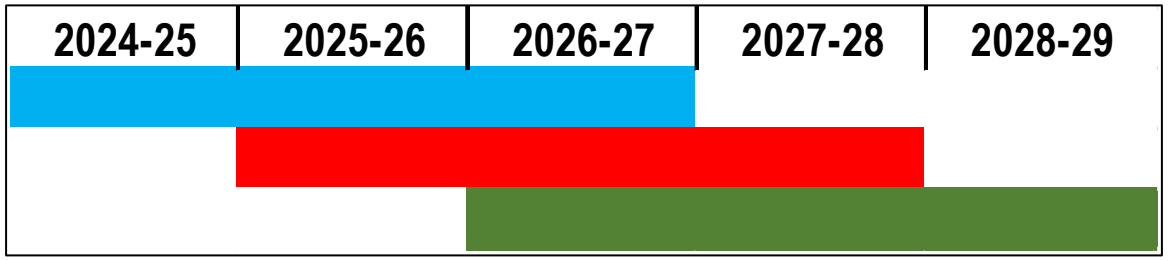
- Provides funding for after school and summer school enrichment programs for transitional kindergarten (TK) through sixth grade
  - Other grades can be included after completing TK-6 grade commitment
- Expanded learning opportunity program shall include all of the following:
  - No less than nine hours of combined instructional time and expanded learning opportunities per instructional day
  - 30 days, nine hours each day, of in-person expanded learning opportunities during intersessional periods and summer break
- AUSD estimates it will receive a total of $2.1 in ELOP allocation
  - Under the proposed Tier 2 rate, the district's revenue may increase to $3 million

ASES & ELOP Expenditures

Description	Amount	Comments
Certificated Salaries	$ 43,784	Teacher Hourly
Classified Salaries	550,412	4.25FTE paraprofessionals, 3FTE custodians, and 1FTE After-school programming coordinator
Statutory Benefits	279,683	Mandated as percentage of salary
Books & Supplies	-	
Services	1,914,173	Contractors providing after-school programming at Elem. & Middle Schools. Includes $129K for AoA
Indirect Cost	60,146	
Total	$ 2,848,198	

Art and Music for Schools (AMS – Prop 28)

- State Dept. of Finance will calculate overall State funding as part of May Revise
- CDE will provide each school's 2026-27 final allocation in June 2027.
- District has made initial calculations and allocated funds to provide continuity at schools
- Each school has up to three years to spend each year's allocation
  - Each school should hold on to a small carryover to accommodate lower than expected funding



Art and Music for Schools (AMS – Prop 28)

School	Amount
Edison	$ 66,930
Earhart	81,016
Franklin	42,518
Love	81,865
Ruby Bridges	81,358
Bay Farm	73,439
Maya Lin	73,628
Otis	80,524
Paden	59,965
Wood Middle	101,830
Lincoln Middle	135,689
ASTI	33,931
Alameda High	276,928
Encinal	207,717
Island High	13,921
Indirect Cost	14,113
Total	$ 1,425,372

Description	Amount	FTE
Certificated Salaries	$ 993,821	8.05
Classified Salaries	1,345	
Statutory Benefits	319,002	
Books & Supplies	86,627	
Services	10,464	
Indirect Cost	14,113	
Total	$ 1,425,372	

Learning Recovery Block Grant (LRBG)

- To establish learning recovery initiatives through 2027-28 to support academic learning recovery and staff and pupil social and emotional well-being
- Requires a Needs Assessment Plan
- AUSD estimates it will receive a total of $850K in LRBG.

Learning Recovery Block Grant (LRBG)

Description	2026-27	2027-28	Comments
Beginning Balance	$ 852,157	$ 550,550	
Addtl. SPED Support at AHS	$ -	$ 180,000	Funded through COVID funds for 26-27
Addtl. Support for New Teachers	$ 142,249	$ -	26-27 Only
Coordinator at AHS	$ 141,349	$ -	26-27 Only
Indirect Cost	$ 18,009	$ 10,700	
Total Expenditures	$ 301,607	$ 190,700	
Ending Balance	$ 550,550	$ 359,850	

COVID Funds

- COVID funds extended through exp. transfers
- Funding:
  - Collaboration
  - SPED support at Alameda
  - Admin support at Lincoln
  - Literacy framework/grading
  - Secondary counselors
  - Tutoring pool
  - Campus security
  - Arts program at Maya Lin
  - Math stipends

Description	2026-27	2027-28	2028-29
Certificated Salaries	$ 730,235	$ 260,000	$ 144,000
Classified Salaries	$ 86,460		
Statutory Benefits	$ 260,127	$ 65,000	$ 36,000
Books & Supplies	$ -		
Services	$ 219,371		
Indorect Cost	$ 71,517	$ 20,000	$ 12,500
Total Expenditures	$ 1,367,710	$ 345,000	$ 192,500
Ending Fund Bal.	$ 345,000	$ 192,500	$ -

County Grants

- One-time bridge grants totaling approximately $2 million until the Children & Youth Behavioral Health Initiative (CYBHI) fee schedule program is implemented
- Spend by June 30, 2026
- Projected unspent carryover $470K
- Will increase ending fund balance

Description	Amount	Comments
Certificated Salaries	$ 241,075	1.9FTE (Psychologist, Counselor, LGBTQ Liaison)
Classified Salaries	72,875	1FTE Wellness and Resource Liaison
Statutory Benefits	110,062	
Indirect Cost		
Total	$ 424,012	

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