




# BULLETIN

**SUBJECT:** BUDGET DEVELOPMENT - FY 2025-2026 2024-25 NO. BS-18

**TO:** Chiefs, IAS Team, TK-12 Principals

**DATE:** December 4, 2024

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**REVIEWED BY:** Janea Marking, **APPROVED:**   
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2025-26 school budget development will begin this month with the release of site budget allocations. The process has been redesigned for improved accuracy, transparency, and alignment of goals to resources. School budget meetings will be in-person, beginning January 7 and wrapping up on January 28. These meetings will be comprehensive - you will plan all staffing and operational needs during your meeting.

The years of supplemental dollars due to the COVID-19 pandemic have ended, and we must return our budget to a healthy and sustainable baseline of ongoing expenditures. Please work within your allocations, and if you have questions about how to prioritize, please discuss with your IAS and department colleagues.

In addition to the binder you are receiving, the following documents are in your department folder via the [Budget Services website](#).

1. 2025-26 Budget Development Forms
2. Current Position Control Report Pos03
3. Seniority Report

Please review the meeting agenda to prepare for your scheduled time. To minimize the need for data entry, the Staffing tab of the Budget Development Form will be pre-filled to list all positions within your location, the corresponding budget codes, and the projected cost. Please carefully review each position and decide on an action by selecting from the "Action Requested" drop down menu. This information is critical in order to process any changes required for the 2025-26 school year.

Please note that the 2025-26 general fund allocations have been determined based on formula/ratio calculations of enrollment projections from the district's demographer. Your revenue information will also reflect any grants awarded to your site. If you anticipate new revenue, please contact your Budget Analyst to ensure it's reflected on your form.

Please complete the Operating tab to include supplies, contracts, per diem, and other operating expenses.

Please review any staffing and expenditures that have been previously covered by one-time/ESSER funding. If you will be shifting any one-time funded positions or contract services to the general fund (or any other source), please stay within your allotment. Any request for additional operating funds above the allocation amount will be presented to the Cabinet team for review and consideration.

As you consider your site needs and the allocations you have received, remember that effective use of all funding sources requires the integration of several key tools and processes including the California Dashboard, local student data outcomes, Performance Targeted Action Index and the School Plan for Student Achievement.

Funds should be used strategically for actions that increase or improve services for targeted student groups. The actions should be determined based on regular needs assessments which include measures for evaluating their effectiveness, and are aligned to the district's Equity, Access, and Social Justice Guiding Principle as well as the Core Value.

In preparing your overall site staffing plan, please integrate key strategic processes in your analysis of staffing requirements. If you are struggling with your master schedule, please reach out to Director Jill Thom ([Jill-Thom@scusd.edu](mailto:Jill-Thom@scusd.edu)) in the Career Readiness Department.

The following notes were developed as a guide to assist you with your Budget Development Plan. Please see also the "Quick Reference Guide" in your binder to assist you in navigating the budget development process.

### **Athletics/Stipends**

#### Allocations/Centrally Funded

For the 2025-26 school year, stipends for extra duties will be determined by the number of programs at your school. Your school's projected stipend costs for 2025-26 are available in your electronic folder and binder. The extra pay schedule can also be found in your school's binder.

Secondary schools may receive funding for uniform and equipment replacement (\$6K-\$25K), referee fees (\$15K-\$27K), and transportation expenses (\$20K-\$80K). Funding amounts are determined by the number of athletic programs offered at each school. These funds can **only** be used **exclusively** for the specified items. If your school has been allocated funding, the details will be available under this tab.

Elementary schools and schools that do not have any allocated funds listed will continue to be funded centrally. For questions regarding your school's allocation, please contact David Parsh ([David-Parsh@scusd.edu](mailto:David-Parsh@scusd.edu)).

### **Custodial Supplies (T)**

Facilities Department Custodial Operations will now oversee the procurement and management of custodial supplies. As a result, the funding allocation for cleaning supplies will no longer be provided directly to your school. Custodial Supplies include but are not limited to paper towels, toilet paper, toilet-seat covers, feminine hygiene products, rags, and various cleaning supplies. **The ordering process will not change.**

Supplies will be available on a as needed/low inventory basis. It is your responsibility to contact Operations as inventory becomes low to ensure timely restocking. Please continue to have your Plant Manager submit supply orders as needed. For more information, please contact your school Operations Specialist or Custodial Operations office at 916-395-3977.

### **Department Funded Positions**

Departments that fund positions for schools should notify sites after concluding department budget development meetings - as early as possible and before winter break. Any questions regarding department funded positions should be directed to the appropriate department.

### **Enrollment Projections**

We have incorporated the findings from the demographer's report into the 2025-26 school year's enrollment projections to enhance accuracy and to ensure a more informed planning process. The demographer's report provides detailed data and analysis related to the demographics of students, teachers, and the community within the district. Key components taken into consideration are enrollment trends, population growth, student demographics, geographic distribution, school capacity, and housing development trends. Included in your school's binder is the current projection and ten year outlook for your site. The complete report can be found [here](#).

### **Forecasting Costs**

**Staffing-** Forecasting staffing costs during budget development involves estimating future personnel expenses to ensure adequate financial resources are allocated. To determine estimated costs for current and future positions, the total position cost must include salary and overhead costs (fixed charges, health benefits). In addition, (10) days of substitute costs and (10) days of per diem costs must also be factored into the estimated costs. Although not mandatory, it is encouraged to allocate a percentage (e.g., 5-15%) for unexpected costs. A site purchased position must stay within budget constraints and cannot be approved if the total cost exceeds the budget. To assist with calculations, salary averages, fixed charges and a conversion chart have been provided both online ("Job Class") and within your school binder ("Salaries").

**Contracts-** Budgeting for contracts is an essential part of budgeting for a new school year. Before submitting a service agreement, please consider the following items:

- Clearly define the deliverables and expectations. Break down the work into phases or milestones to allocate resources accurately.
- Allocate a percentage (e.g., 5-15%) for unexpected costs or project overruns.
- Track spending in real-time or at regular intervals to stay within budget. Compare actual costs versus budgeted amounts and adjust as needed.
- Ensure you get the best pricing from vendors and contractors.
- Keep detailed records of budget drafts, changes, and approvals to maintain transparency.
- **Have informed conversations with your contractors and partners now for next year. Discuss rates and, before discontinuing a desired contract,**

**discuss options for lowering the costs to continue the relationship within your budget.**

If you have any doubts about whether a contract or specific expense is allowable, or if you need clarification on terms and conditions, reach out to Purchasing. They can provide guidance on compliance, vendor selection, and cost-saving opportunities.

### **Field Trips- 6th Grade Camp “SLY Park”:**

The District Office will again cover the costs for 6th grade Science Camp opportunities for all K-6 and K-8 schools for the 2025-26 school year. This will include both fees and transportation costs.

### **Fixed Charges**

The included information reflects fiscal year [2025-26 ESTIMATED PERCENTAGES FOR FIXED CHARGES](#) and the [ESTIMATED AVERAGE ANNUAL HEALTH/WELFARE INSURANCE RATES](#). Fixed charges should be used for budget staffing purposes. The rates should be used for budgeting for all positions from all funding sources when actual costs are unknown. Changes and/or additions from the previous distribution are shown in **bold print**.

### **LCFF Allocations**

Funding for LCFF – Low Income (0007) and LCFF – English Learners (0009) are to be used to advance our Equity, Access and Social Justice Guiding Principle as we continue integrating the CA Dashboard, Performance and Targeted Action Index (PTAI) along with the LCAP, SPSA and budget planning. Please review SPSA Title I and LCFF S&C Guidelines document for additional information on expenditures. Additionally, you may also utilize your LCFF Supplemental and Concentration funds for operational needs such as office staffing or additional student supervision as well.

### **Supervision Support**

Projected allocations for Morning Duty can be found under the **“Fund Allocations”** tab.

### **Specialty Allocations**

The district has several speciality programs, designations, and grants at different sites. For example, Dual Immersion, Equity Multiplier, and Priority Schools. If applicable to your school, related allocations for the 2025-26 can be found within the **“Fund Allocations”** tab of your binder.

### **Prop 28, VAPA**

The legislation allocates one percent of the kindergarten through grade twelve (K–12) portion of the Proposition 98 funding guarantee provided in the prior fiscal year, excluding funding appropriated for the Arts and Music (AMS) education program. Local educational agencies (LEAs) with 500 or more students are required to ensure that at least 80 percent of AMS funds to be expended are used to employ certificated or classified employees to provide arts education program instruction. The remaining funds must be used for training, supplies and materials, and arts educational partnership

programs, with no more than 1 percent of funds received to be used for an LEA's administrative expenses.

The VAPA Department has provided each site with their AMS funding allocation numbers. The funding for the 2025-26 academic year is based on the 24-25 AMS funding. Your school's funding allocation can be found both electronically on the BDP website, and within your binder will all other allocations.

Additional information regarding Prop 28 can be found [here](#). For questions, please reach out to CJ Deangelus ([charles-deangelus@scusd.edu](mailto:charles-deangelus@scusd.edu)).

### **Title I**

Title I, Part A of the Elementary and Secondary Education Act (ESEA) is a federal program that provides financial assistance to school districts to help students from low income families succeed academically. Schools that have fifty percent (50%) or more Free/Reduced Priced Lunch (F/R) students qualify for Title I funds. Final Title I revenues are not known until the following December and adjustments will be made as needed at that time.

The 2025-26 BDP Title I allocations are based on 2024 CBEDS Enrollment and F/R eligibility (Ages 5-17 only). These funds must be spent based on the Local Control Accountability Plan (LCAP) and the School Plan for Student Achievement (SPSA), which must align with the district's plan. As in previous years, **one percent (1%) must be used for parent involvement activities.**

Please note that actions funded by Title 1 and LCFF Supplemental and Concentration Grant funds should not supplant any part of a school's core or 'base' program. This includes staffing, materials/supplies, and services.

Examples for Title 1 and LCFF Supplemental and Concentration funds use are below.

- Strategic Interventions in any content area
- Multiple Tiered System of Support(MTSS)/Data Based Decision Making (Where applicable)
- Professional Learning aligned to district mission/vision, and site mission/mission and can explain alignment
- Actions tied to research based practices demonstrating student achievement

**-> NOTE: LCFF Supplemental and Concentration dollars do not have to specifically follow the Title I guidelines. You have additional flexibility to utilize your LCFF Supplemental and Concentration funds for operational needs such as office staffing or additional student supervision.**

For a more in depth summary, please refer to the Title I Funding Guidelines as well as the Title I Decision Tree. If you have any questions, or would like additional information, please contact the State & Federal Programs Department.

Sites are expected to spend current allocations on current students. If there are unspent school site Title I funds at the end of 2024-25, a maximum of only 10% may be carried over to the following year.

### **Quick Reminders:**

- Spend the most restricted (Title I, LCFF-Low Income and LCFF-EL) funds first.
- You may not transfer funds out of the salary and benefit accounts (Object codes from 1000 to 3000). Funding is designated solely to cover the costs of current positions. These funds cannot be utilized for operational expenses or to support the creation of new positions.
- Funds in the utility accounts are not available for transfer to other needs. These funds are specifically allocated to only cover the utility costs associated with the school site.
- Funds allocated by other departments (i.e. Athletics, Prop 28) may only be used for the purpose intended. Please ensure all expenditures follow the established guidelines.
- Funds are designated for use during the current year for student-related expenses. Please ensure due diligence in utilizing these funds fully. With the exception of Title I funds, any funds not expensed by the end of the school year will not carry over.
- If you have any questions or concerns regarding the budget development materials, please call your Fund Specialist, your Instructional Assistant Superintendent, or any Department Leader for support .

Please do not hesitate to contact your assigned [Budget Analyst](#) for any questions. If you have questions related to Human Resources, such as retirement, seniority, resignation, or assignment placement, please contact the [HR Analysts](#).

We are excited to meet with you. Thank you.

cc: District Department Leaders