

# Local Control and Accountability Plan (LCAP)

Public Hearing

San José Unified School District

Board of Education

June 11, 2026



# Local Control and Accountability Plan (LCAP)

- State template
- Aligned with the strategic plan
- Key investments



# Local Control and Accountability Plan (LCAP)

- Innovative workforce
- Identifying areas of focus
- Refining strategies



# LCAP Annual (2025-2026)

- Evaluated plan based on available data
- Some areas of growth
- Maintain focus on staff who support students and families



# LCAP Three Year Plan

- Goal 1 = rigorous curriculum
- Goal 2 = unified community
- Goal 3 = enhanced resources
- Goal 4 = efficient system
- Goal 5-7 = Equity Multiplier Schools



# English Learner Support

- Ellevation – Use of data
- Increased and Improved Designated ELD
- Professional Development



# Chronic Absenteeism

- Use of data
- Weekly Focus



# Equity Multiplier Funds

- Broadway is receiving new funds



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# Budget

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A group of graduates in red caps and gowns at a ceremony. The graduates are wearing various stoles and sashes, including one with '2024' and flags, and another with 'DOGS'. The text '2026-2027 Adopted Budget' is overlaid in white.

# 2026-2027 Adopted Budget

Past, Present, Future



# Our Budget Cycle for 2025-2026

Jun '25 = budget adoption → all projections

Dec '25 = first interim → 4 months actuals

Mar '26 = second interim → 7 months actuals

Sep '26 = unaudited actuals



# Key Components

Fund Balance, Revenue, Expenditure, Transfers



# 2025-2026 Estimated Actuals

Estimates

Comparison

Local Context



# 2025-2026 Estimated Actuals

## *General Fund*

## *Estimated Actuals*

Beginning Balance	\$101,216,783
Revenues	\$504,481,371
Expenditures	\$539,989,940
Revenue Less Expenditures	-\$35,508,569
Transfers from Reserves	\$15,170,238
Ending Balance	\$81,401,978



<b><i>General Fund</i></b>	<b><i>2nd Interim</i></b>	<b><i>Estimated Actuals</i></b>	<b><i>Change</i></b>	<b><i>%</i></b>
Beginning Balance	\$101,216,783	\$101,216,783	\$0	0%
Revenues	\$501,802,561	\$504,481,371	\$2,678,810	1%
Expenditures	\$540,711,835	\$539,989,940	-\$721,895	0%
Transfers from Reserves	\$14,395,769	\$15,170,238	\$774,469	5%
Ending Balance	\$76,703,278	\$81,401,978	\$4,698,700	6%



<b><i>General Fund</i></b>	<b><i>20-21</i></b>	<b><i>25-26</i></b>	<b><i>Change</i></b>	<b><i>%</i></b>
Students	27,430	24,081	-3,349	-12%
Staff	2,856	3,019	163	6%
Revenues	\$420,787,954	\$504,481,371	\$83,693,417	20%
Expenditures	\$371,779,013	\$539,989,940	\$168,210,927	45%
Compensation	\$297,448,005	\$418,614,913	\$121,166,908	41%



<b><i>School District</i></b>	<b><i>Enrollment</i></b>	<b><i>LCFF Revenue</i></b>	<b><i>Per Student</i></b>
Palo Alto Unified	10,209	\$275,204,138	\$26,957
Santa Clara Unified	14,448	\$347,670,389	\$24,064
<i>San José Unified</i>	<i>24,453</i>	<i>\$394,474,310</i>	<i>\$16,132</i>
Gilroy Unified	10,181	\$137,858,217	\$13,541
Morgan Hill Unified	7,829	\$95,991,552	\$12,261
Milpitas Unified	10,086	\$126,849,702	\$12,577



# 2025-2026 Budget Priorities

Reduce

Right-size

Review





# 2026-2027 Adopted Budget

Fund Balance, Revenue, Expenditure, Transfers



# Fund Balance

## *General Fund*

## *Adopted Budget*

Beginning Balance

\$81,401,978

Revenues

\$515,785,703

Expenditures

\$568,222,814

Revenue Less Expenditures

-\$52,437,110

Transfers from Reserves

\$69,250,369

Ending Balance

\$99,665,315



# Administrative Regulation 3460

Fund Balance

Restricted

Unrestricted



## ***Components of Restricted Fund Balance***

Routine Maintenance	\$11,413,851
Supplemental	\$10,519,063
Learning Recovery Emergency Block Grant (LREBG)	\$5,482,424
Medi-Cal Billing Options	\$4,372,657
Arts and Music in Schools (AMS)	\$3,107,153
Early Intervention Preschool	\$2,194,338
Expanded Learning Opportunities Program (ELOP)	\$2,006,453
Vehicle Replacement and Fleet Maintenance	\$493,202
Other Restricted	\$3,419,411
Total of Restricted Components	\$43,008,552



## ***Components of Unrestricted Fund Balance***

### *Assigned*

Instructional Materials	\$5,266,071
School Fundraiser	\$2,067,278
Site Flex	\$1,110,688
AB 218/452	\$1,000,000
Student Body Billing	\$310,612

### *Nonspendable*

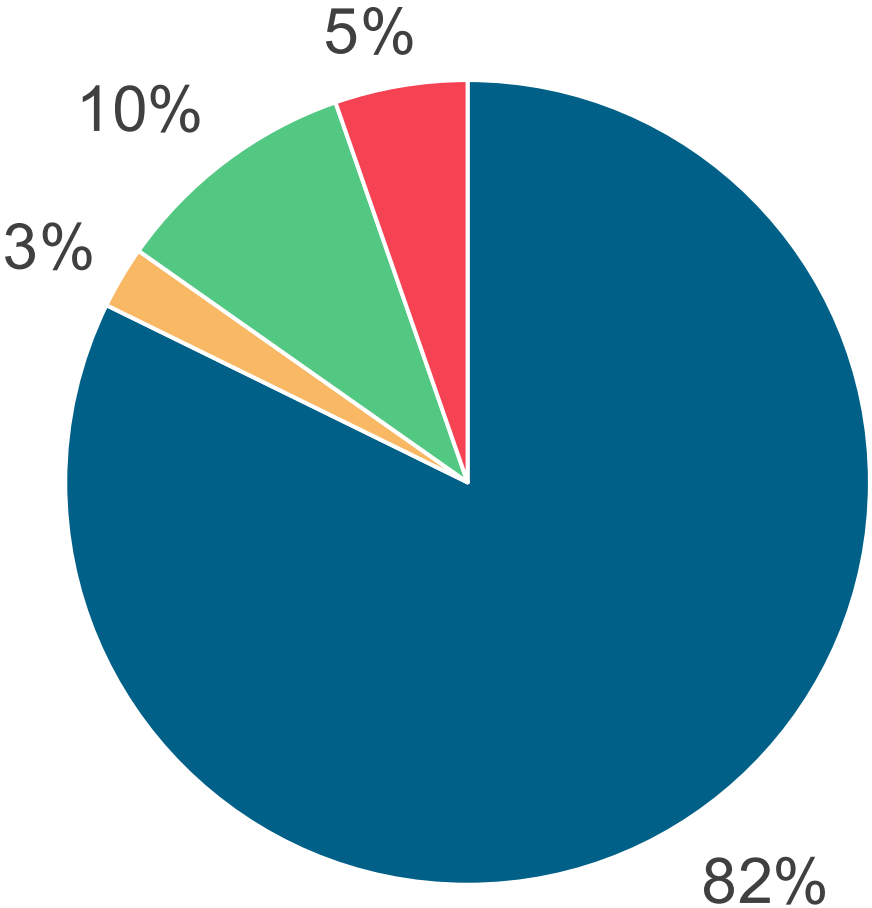
Revolving Cash and Prepaid Items	\$176,000
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### *Unassigned*

Reserve for Economic Uncertainty (BP 3460)	\$46,726,113
<b>Total of Unrestricted Components</b>	<b>\$56,656,762</b>



# Revenue



- LCFF Sources
- State Revenues
- Federal Revenues
- Local Revenues



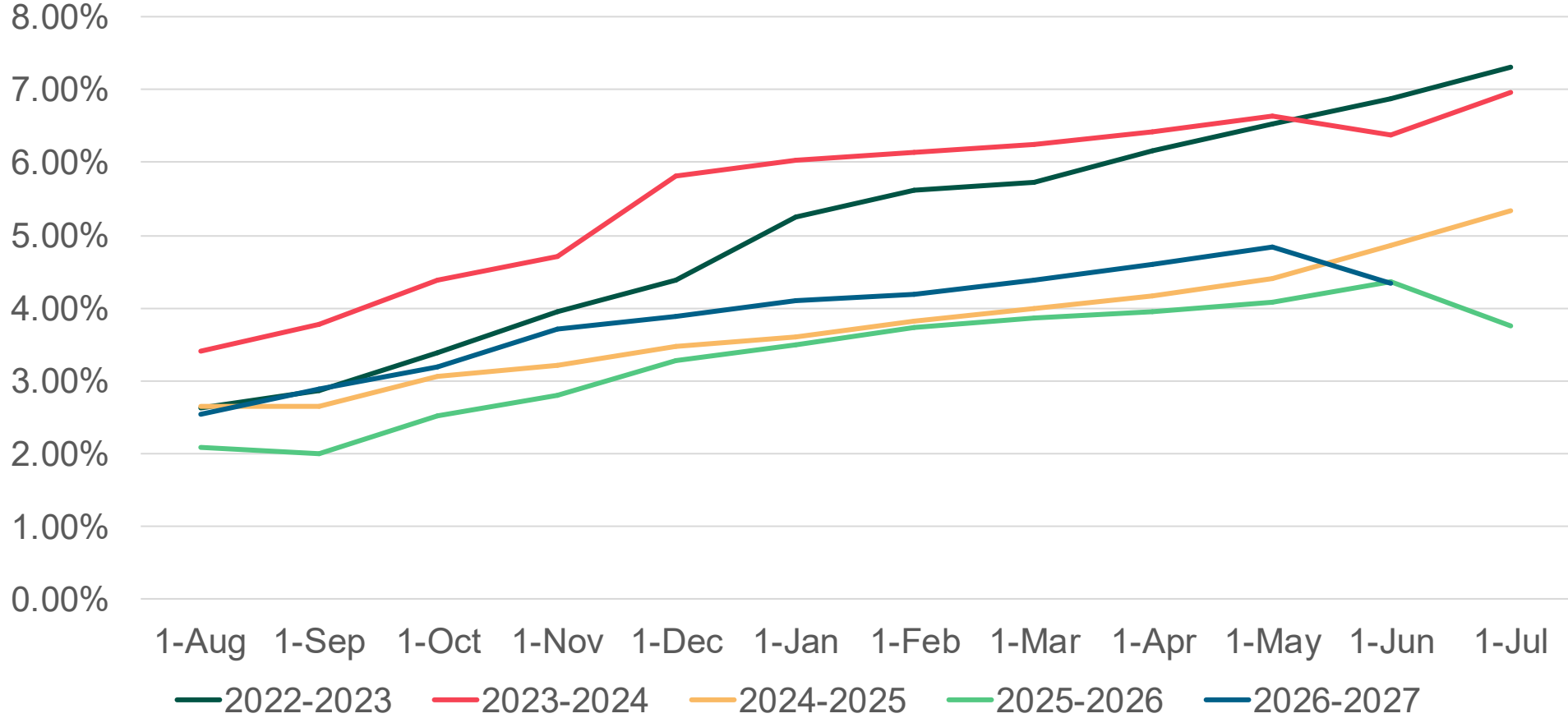
# LCFF Revenue

Sources, Projections, Trends



# Property Taxes

## San José Unified Boundary Area Property Tax Roll Growth

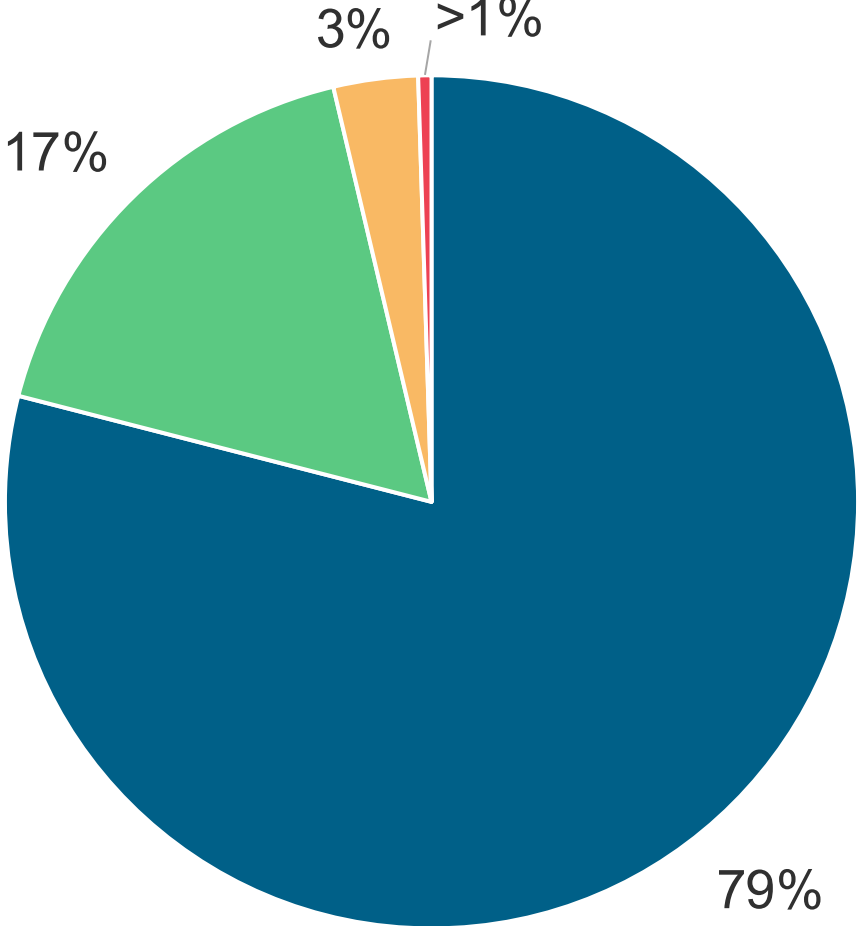


# Revenue

<i>Description</i>	<i>Estimated Actuals</i>	<i>Adopted Budget</i>	<i>Change</i>	<i>%</i>
Federal Revenue	\$14,830,223	\$12,891,876	-\$1,938,347	-13%
State Revenue	\$58,797,057	\$51,144,709	-\$7,652,347	-13%
Local Revenue	\$21,261,234	\$27,461,040	\$6,199,805	29%
Total	\$94,888,514	\$91,497,625	-\$3,390,889	-4%



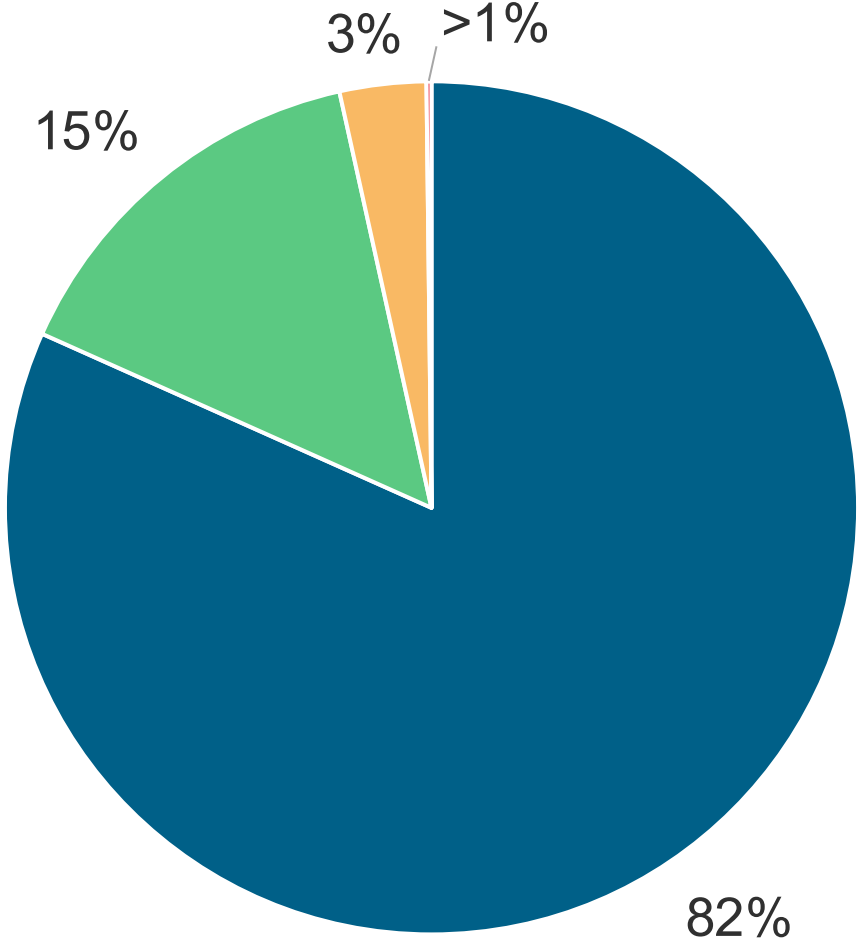
# Expenditure



- Compensation
- Services
- Books and Supplies
- Other



# Expenditure



- Compensation + Contract Staff
- Other Services
- Books and Supplies
- Other



<b><i>General Fund</i></b>	<b><i>Estimated Actuals</i></b>	<b><i>Adopted Budget</i></b>	<b><i>Change</i></b>	<b><i>%</i></b>
Certificated Salaries	\$197,692,439	\$214,077,517	\$16,385,079	8%
Classified Salaries	\$69,719,760	\$73,782,734	\$4,062,973	6%
Employee Benefits	\$151,202,713	\$158,075,461	\$6,872,748	5%
Books and Supplies	\$19,998,883	\$18,700,287	-\$1,298,596	-6%
Services	\$98,067,834	\$98,541,558	\$473,724	0%
Capital Outlay	\$833,526	\$1,750,078	\$916,552	110%
Other Outgo	\$3,082,793	\$3,789,306	\$706,513	23%
Indirect Costs	-\$608,008	-\$494,127	\$113,881	-19%
Total	\$539,989,940	\$568,222,814	\$28,232,873	5%



# Transfers

<i>Type</i>	<i>Estimated Actuals</i>	<i>Adopted Budget</i>	<i>Change</i>	<i>%</i>
<i>Transfers Out</i>				
None	-	-	-	-
<i>Transfers In</i>				
Special Reserve to GF	\$15,170,238	\$69,250,369	\$54,080,131	356%



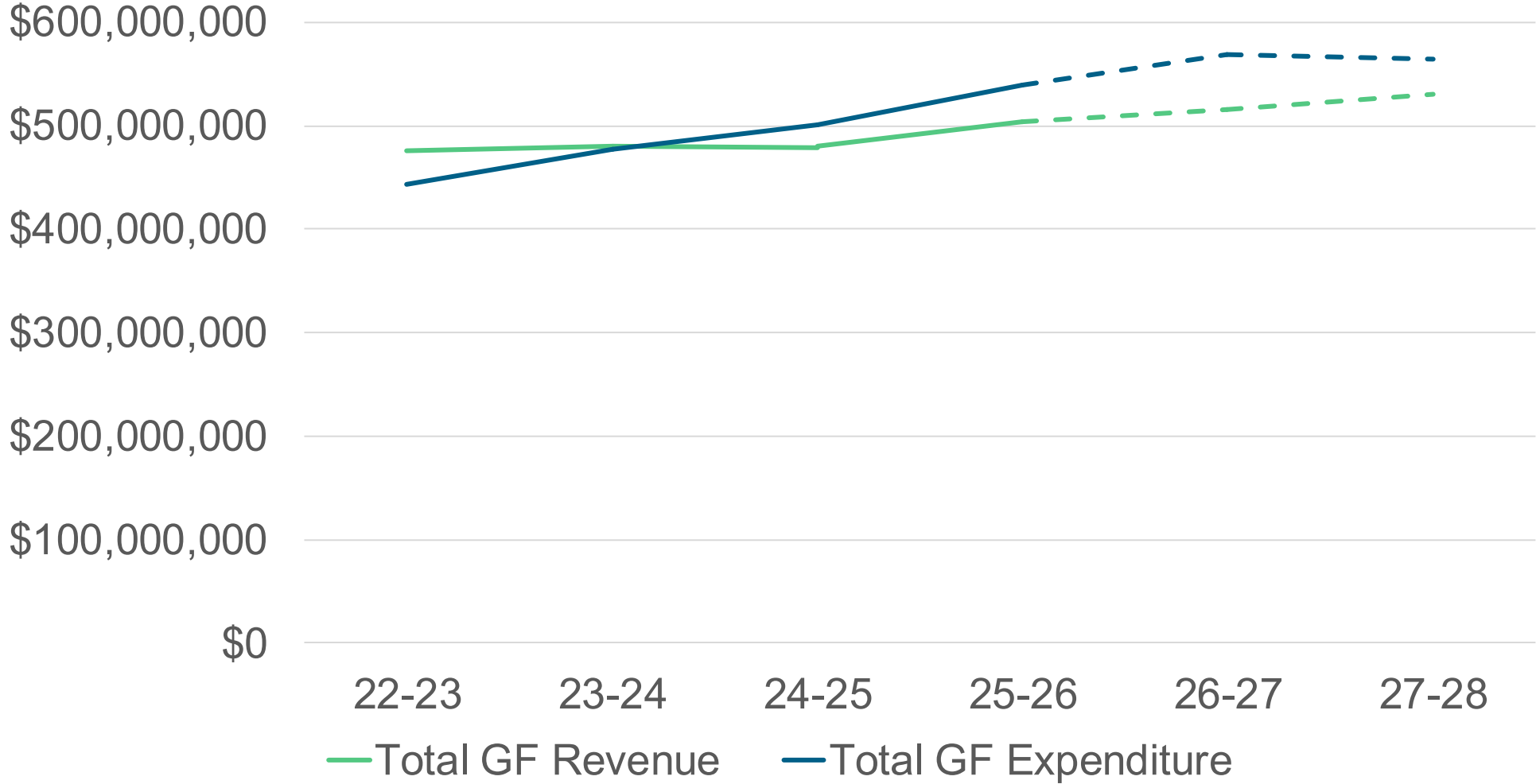
A photograph of a graduation ceremony. In the foreground, graduates in white gowns and caps are seen from behind, some with their hands raised. In the background, graduates in purple gowns and caps are visible, some holding up smartphones to take photos. The scene is framed by a large white archway, with green trees in the background.

# Multiyear Projection

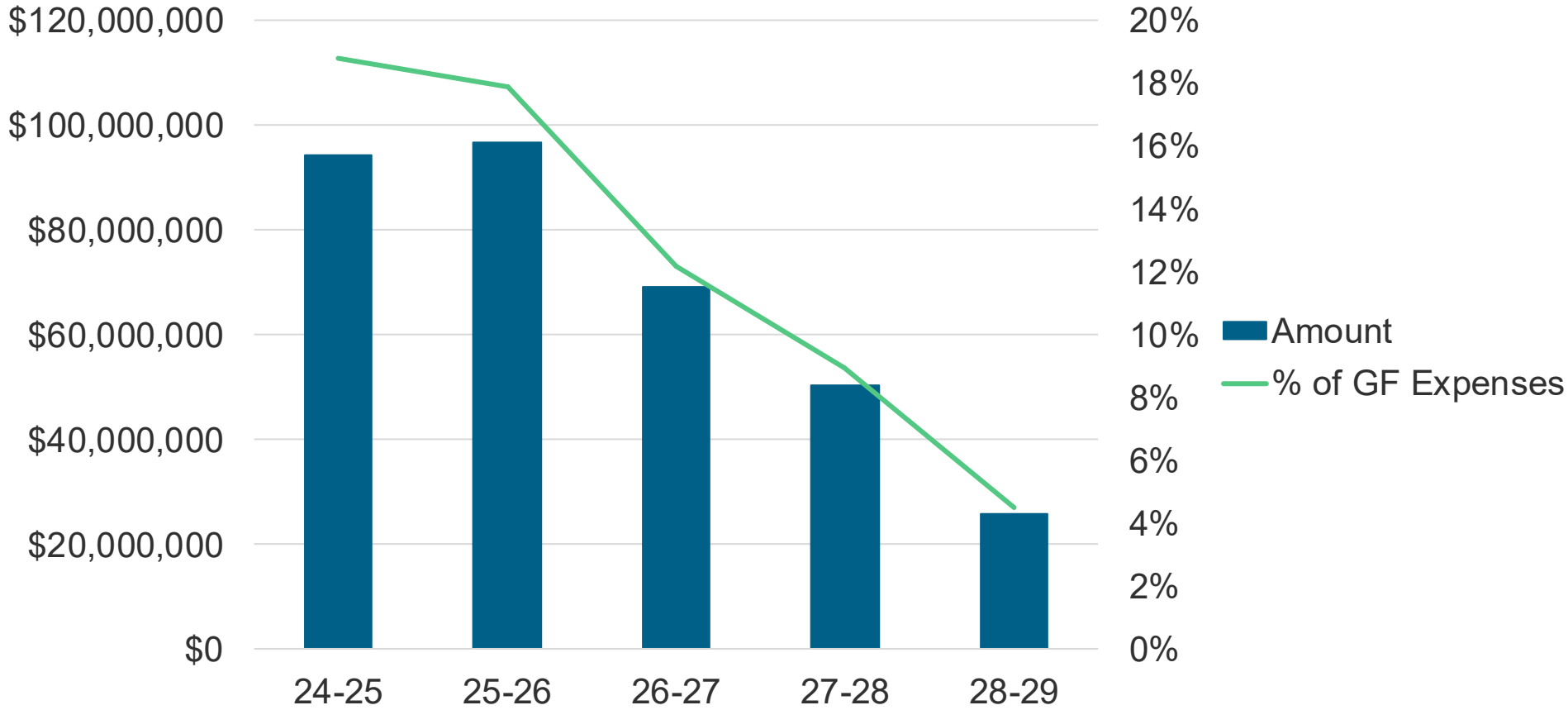
Revenue, Expenditure, Reserves



# Revenue and Expenditure



# Reserves





# Budget

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