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

Local Control and Accountability Plan (LCAP)

Public Hearing

San José Unified School District

Board of Education

June 11, 2026

Budget

San José Unified School District

Board of Education

June 11, 2026

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

General Fund	*2nd Interim*	*Estimated Actuals*	*Change*	*%*
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%

General Fund	*20-21*	*25-26*	*Change*	*%*
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%

School District	***Enrollment***	***LCFF Revenue***	***Per Student***
Palo Alto Unified	10,209	$275,204,138	$26,957
Santa Clara Unified	14,448	$347,670,389	$24,064
San José Unified	*24,453*	*$394,474,310*	*$16,132*
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

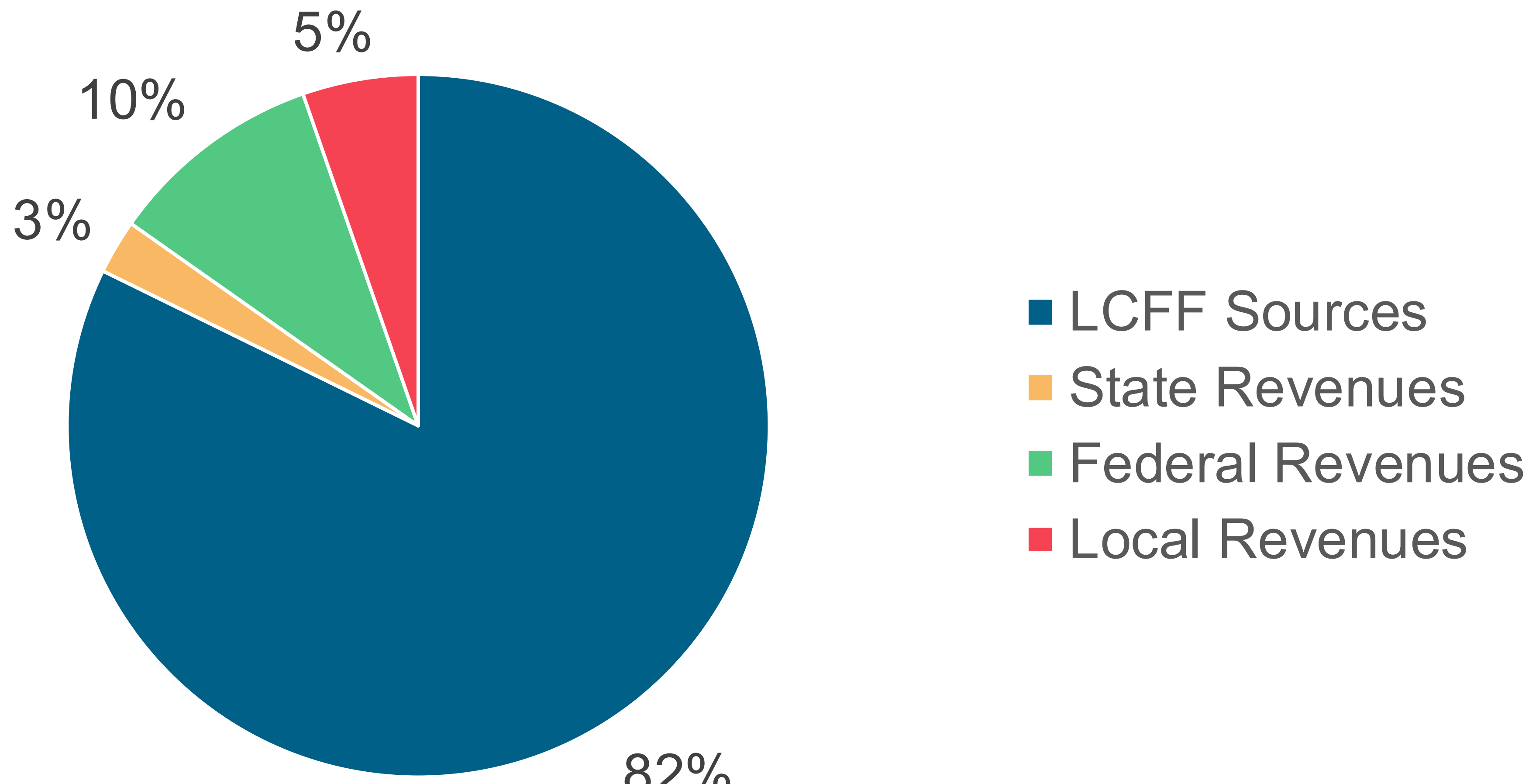
Components of Restricted Fund Balance

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
Unassigned	
Reserve for Economic Uncertainty (BP 3460)	$46,726,113
Total of Unrestricted Components	$56,656,762

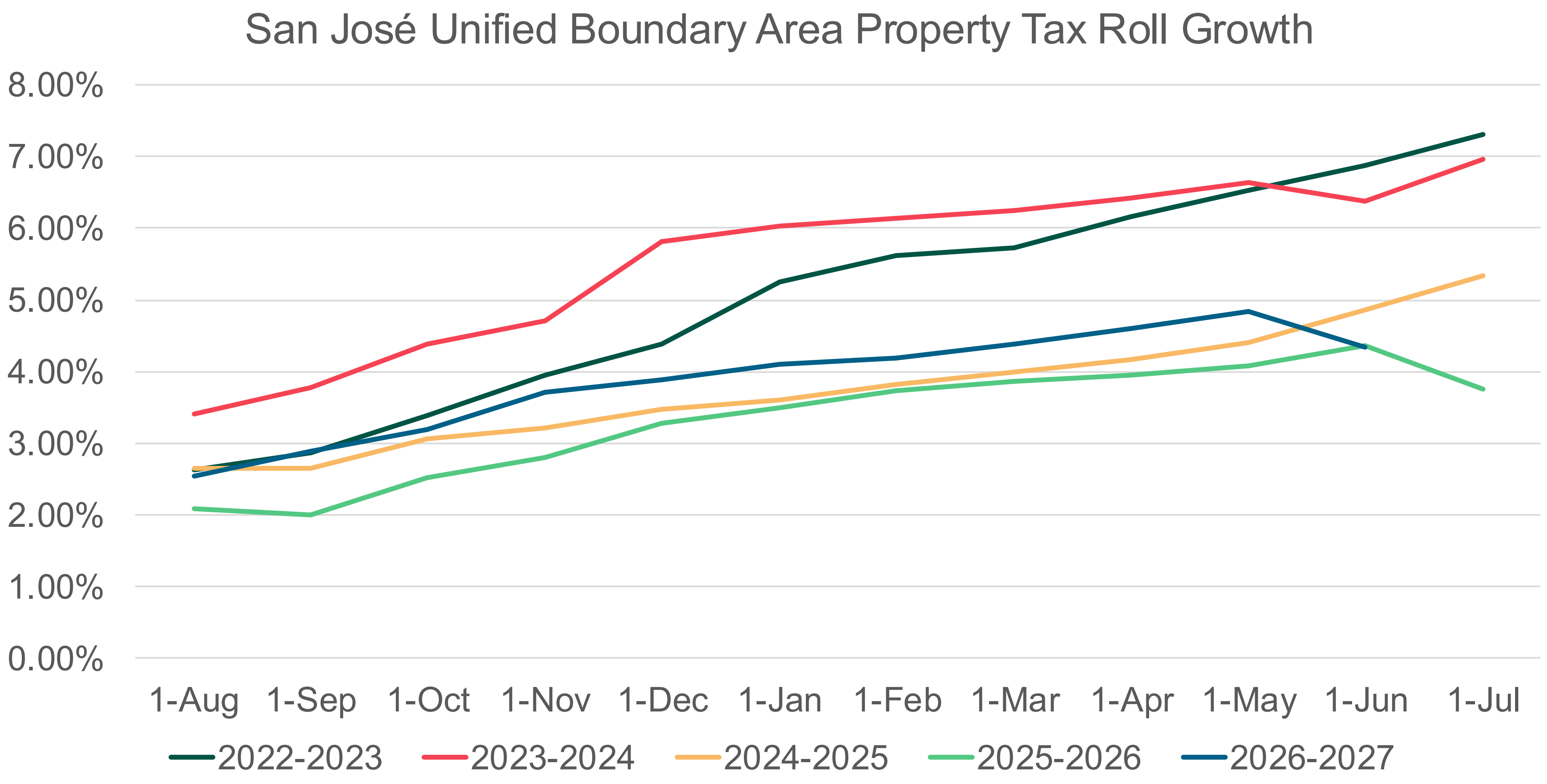
Revenue


5%
10%
3%
82%
LCFF Sources
State Revenues
Federal Revenues
Local Revenues

LCFF Revenue

Sources, Projections, Trends

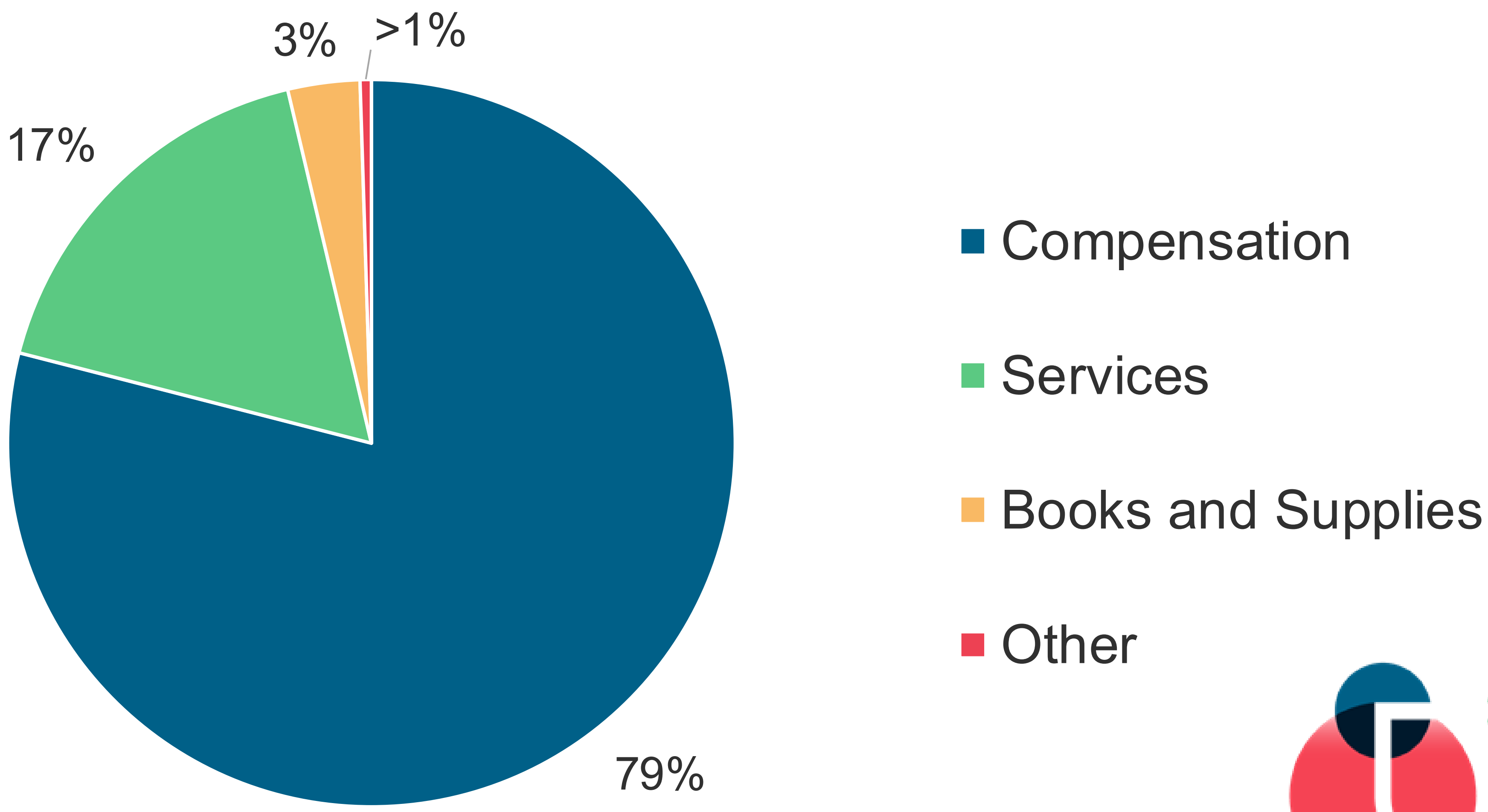
Property Taxes



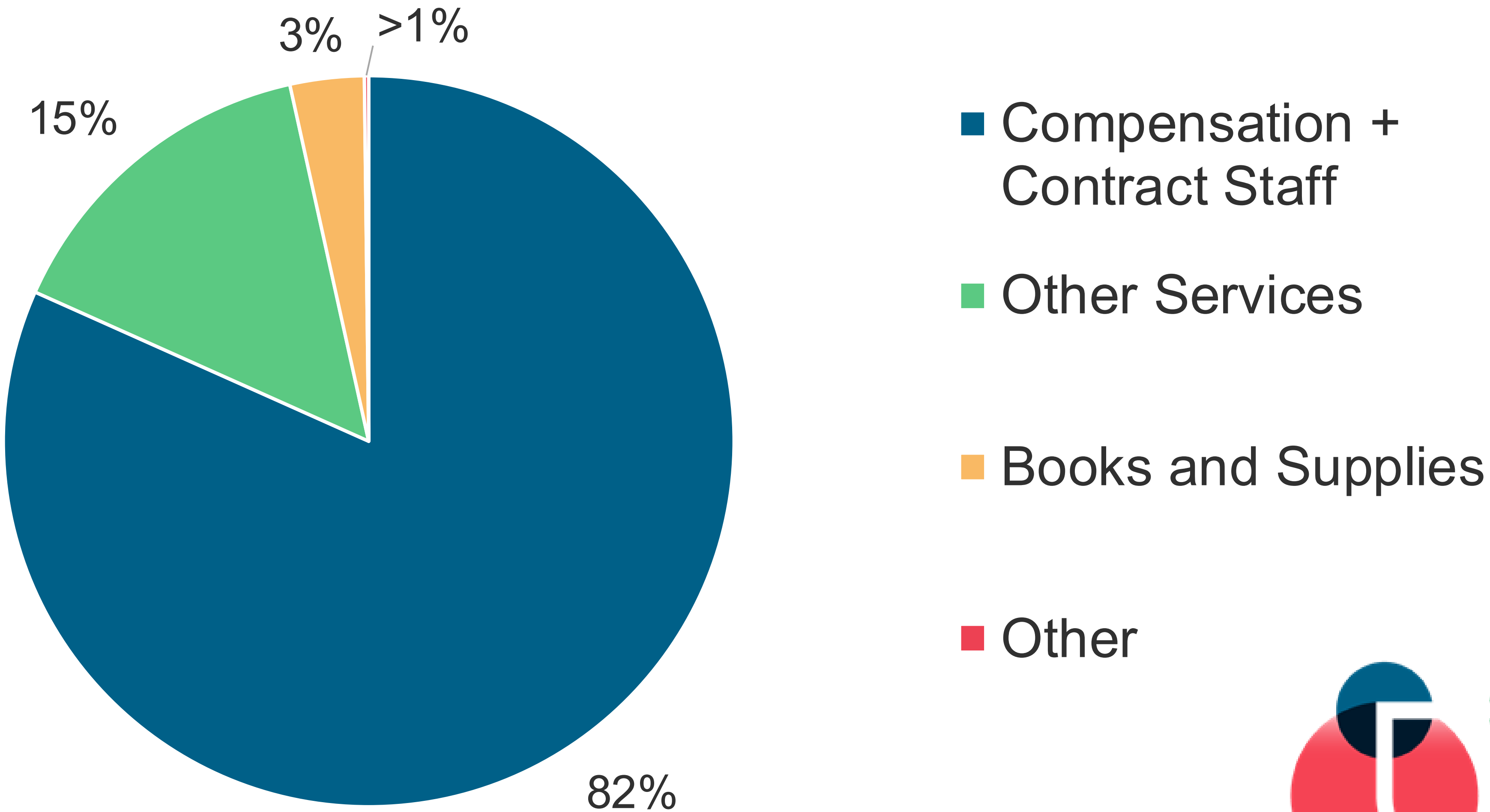
Revenue

Description	*Estimated Actuals*	*Adopted Budget*	*Change*	*%*
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



Expenditure



General Fund	*Estimated Actuals*	*Adopted Budget*	*Change*	*%*
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%

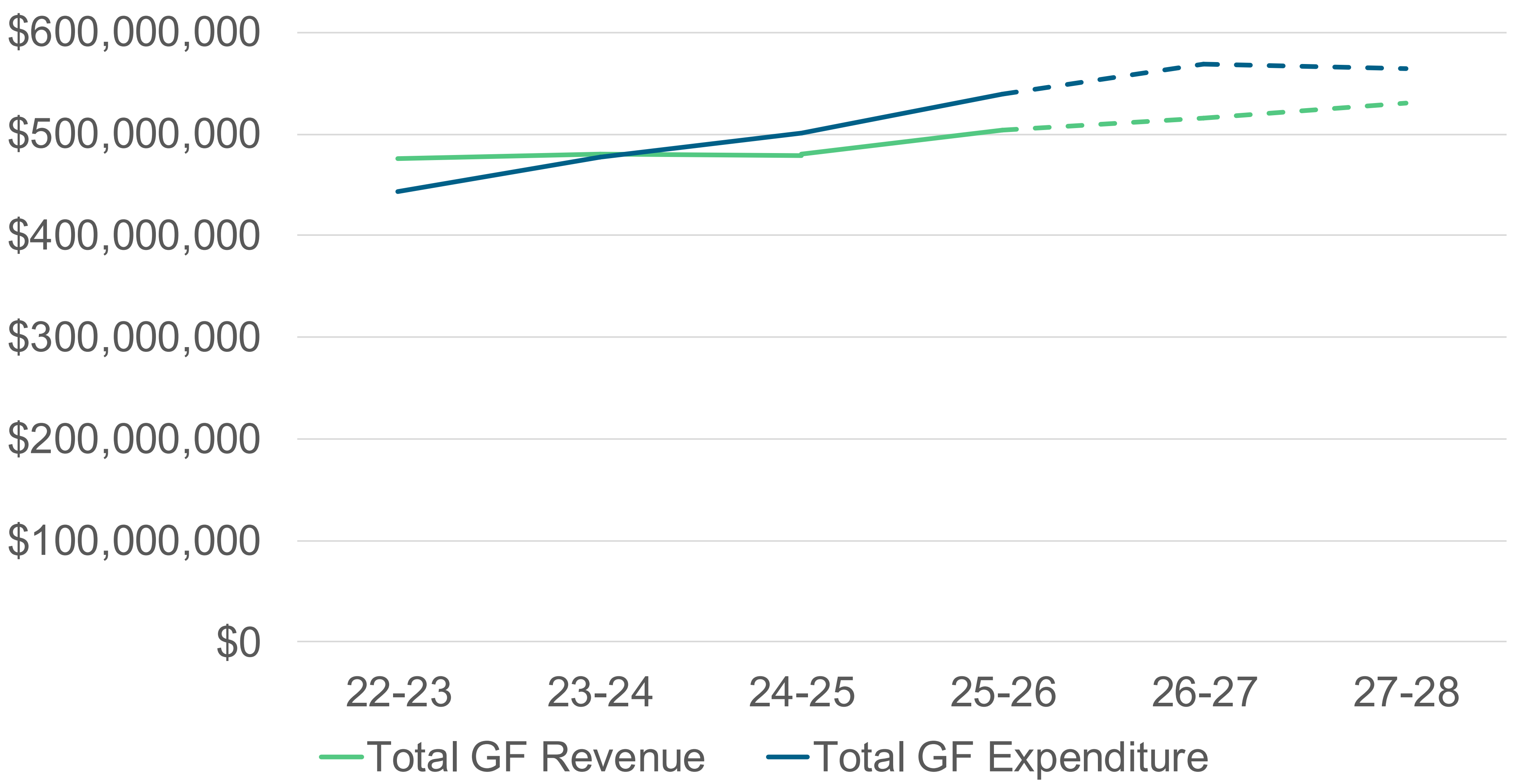
Transfers

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

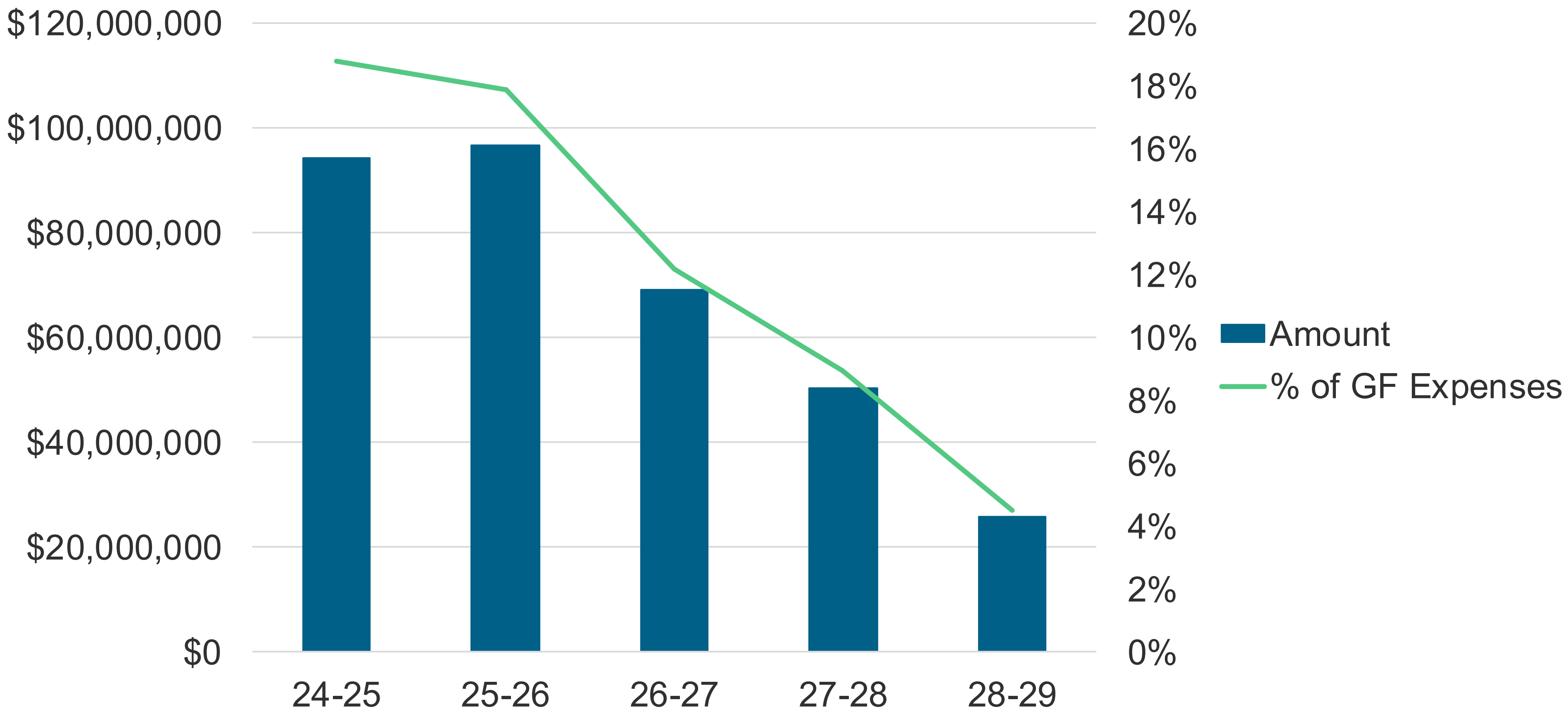
Multiyear Projection

Revenue, Expenditure, Reserves

Revenue and Expenditure



Reserves



$120,000,000
$100,000,000
$80,000,000
$60,000,000
$40,000,000
$20,000,000
$0
20%
18%
16%
14%
12%
10%
8%
6%
4%
2%
0%
24-25
25-26
26-27
27-28
28-29
Amount
% of GF Expenses

Budget

San José Unified School District

Board of Education

June 11, 2026