

ANTIOCH UNIFIED SCHOOL DISTRICT

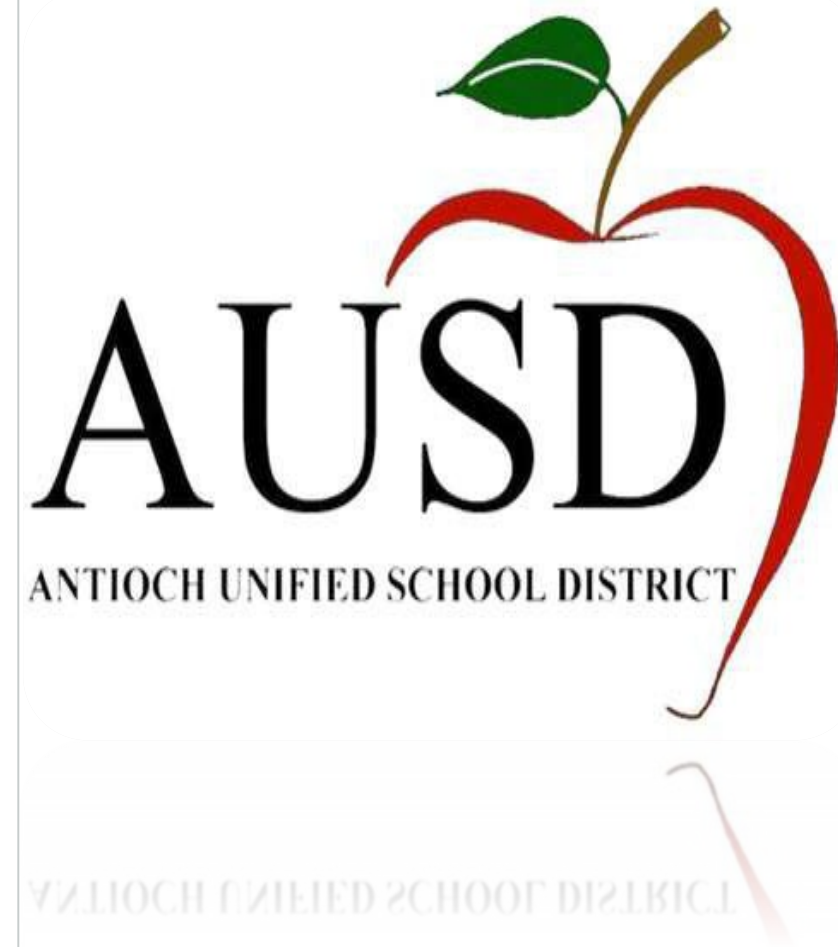
BOARD BUDGET STUDY

Fiscal Recovery & Financial Stability

October 20, 2026 | Board discussion and direction

Rosa Ma Loza

Assistant Superintendent, Business and Operations



BOARD DIRECTION

Purpose of today's study.



Understand

Where the revised General Fund budget is allocated.



Prioritize

What to protect and which unrestricted expenditures to evaluate first.



Direct

Board to give staff a clear direction toward October 28 and November 18.

CONTINUITY

Building on the fiscal recovery plan.

\$21.58M

2027–28 ongoing planning target.

As of 9/23/26

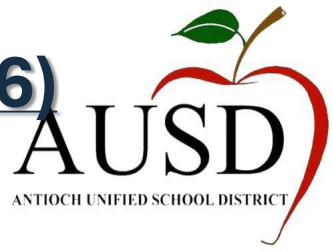
+\$9.0M

2028–29 additional ongoing target.

As of 9/23/2026

These are planning targets, not savings already achieved.

2026–27 REVISED EXPENDITURE BUDGET (AS OF 10/16/26)



General Fund: how the revised budget is allocated.

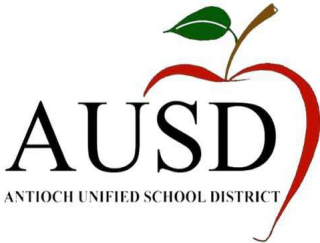


Total General Fund revised expenditures: \$353.72M.

Unrestricted including S&C: \$205.26M

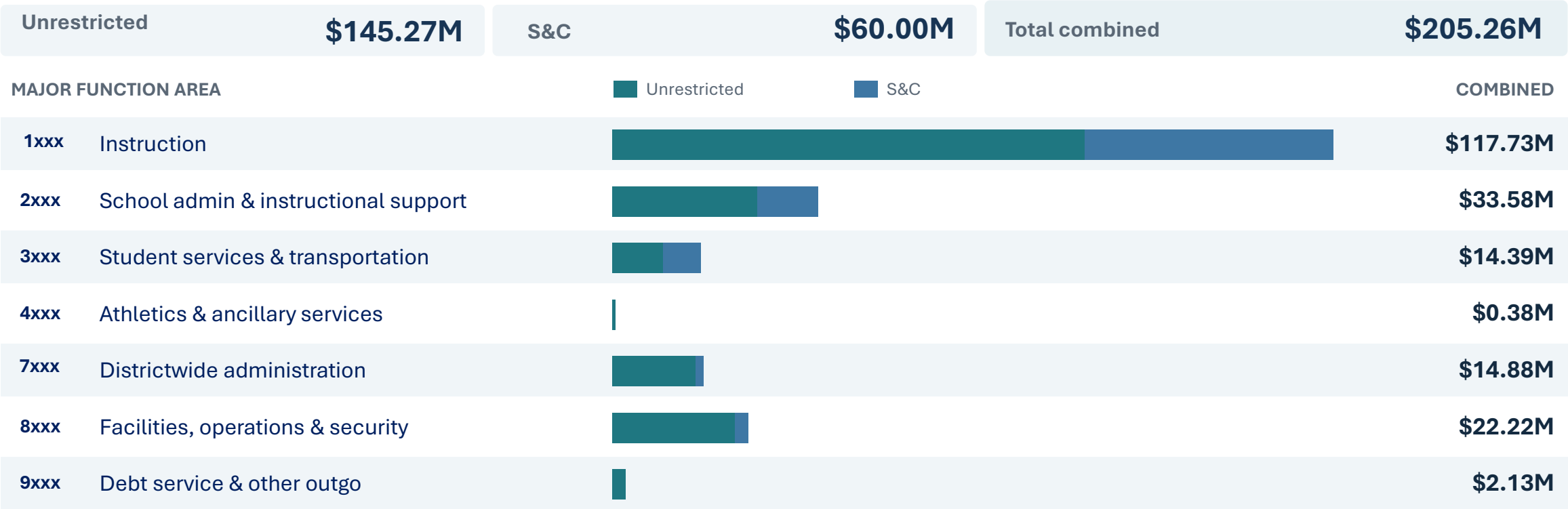
Other restricted: \$148.45M.

EXPENDITURES BY MAJOR FUNCTION



Where unrestricted and S&C dollars go.

2026–27 Revised General Fund budget (as of 10/16/2026) | Grouped by first digit of SACS function code

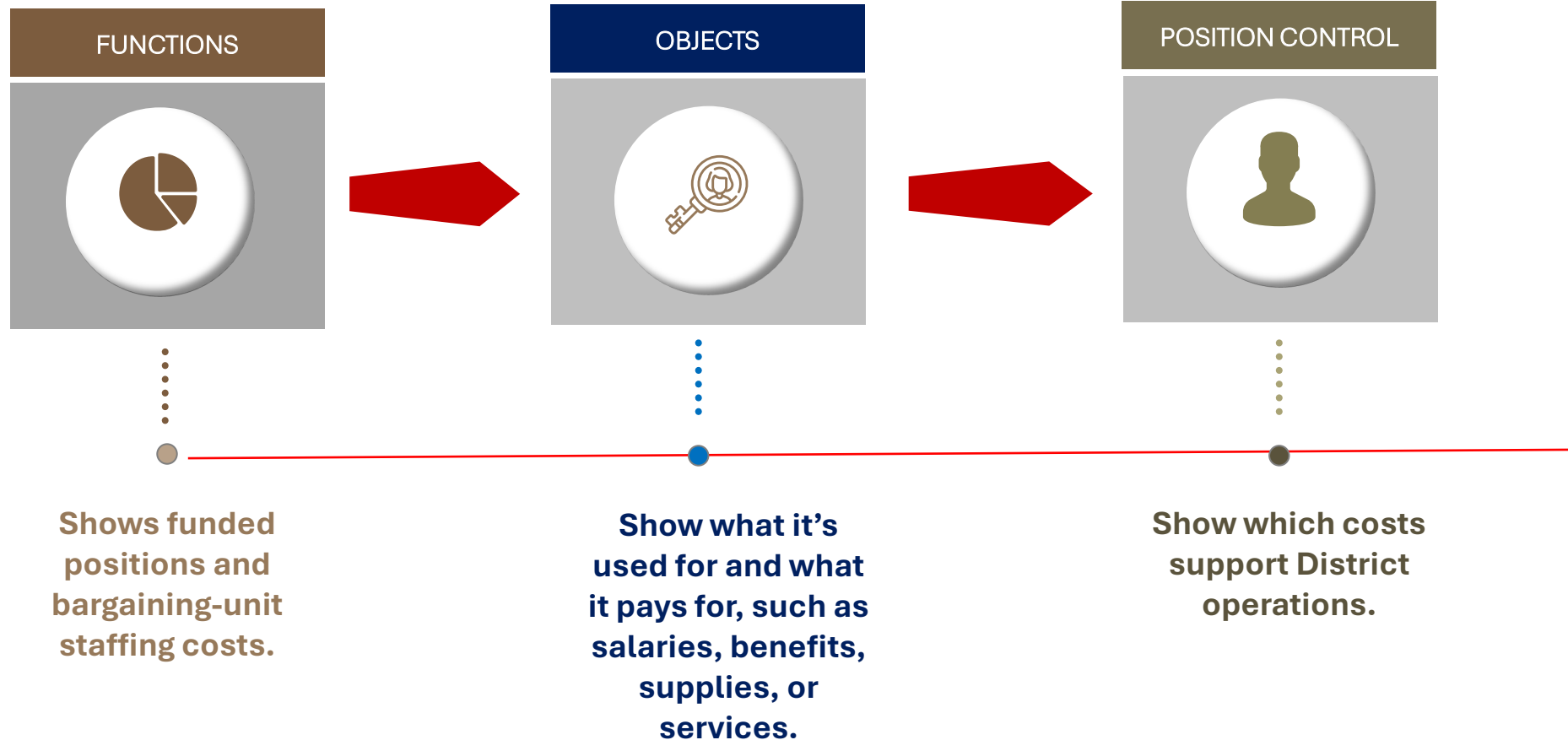


**0xxx adjustments (\$0.04M) are included in the total above. S&C funds remain subject to allowable-use requirements.

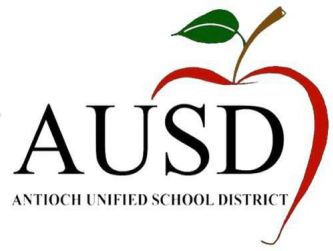
Amounts are revised budgets, not actual expenditures; include net transfers and other adjustments.

READING THE FINANCIAL PICTURE

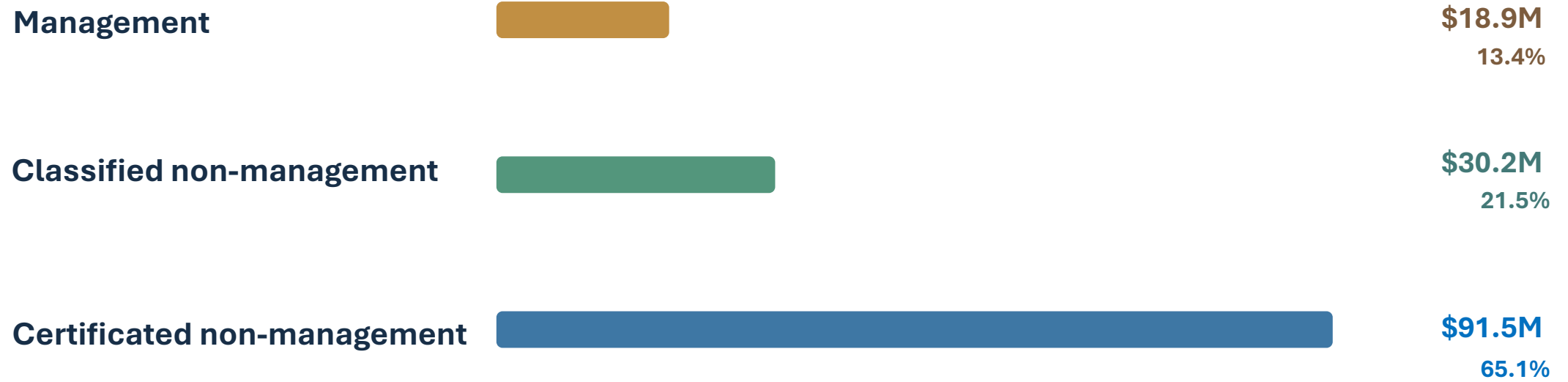
Staffing and services are connected.



POSITION CONTROL • INCLUDING S&C (AS OF 10-06-26)

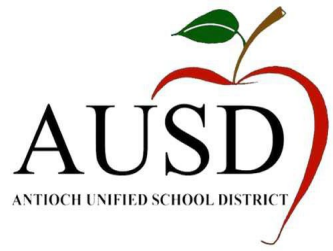


Where our unrestricted staffing dollars go.



Total: approximately \$140.9M in budgeted salary and benefit costs.

SPECIAL EDUCATION AND RESTRICTED MAINTENANCE ACCOUNT



Major unrestricted funding commitments.

\$53.5M

Combined budgeted contributions

- **\$44.8M • Special Education/transportation**
 - Protect current services; review funding and spending practices.
- **\$8.7M • Restricted Maintenance**
 - Review efficiencies while maintaining required maintenance obligations.

FISCAL RECOVERY ACCOUNTABILITY

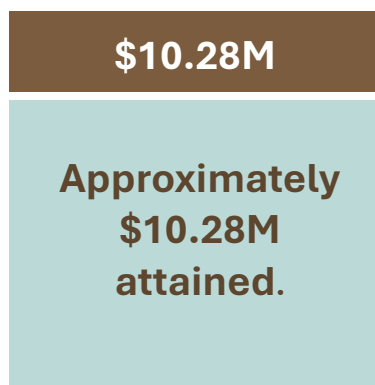
Previous reductions: planning versus realization.



Totals were based on reconciliation through 9/23/26.

AS OF OCTOBER 8, 2026

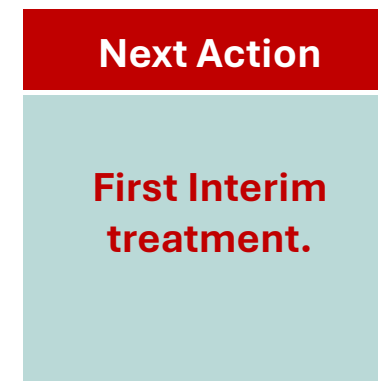
Updated reduction reconciliation.



Previously
budgeted or
approved.

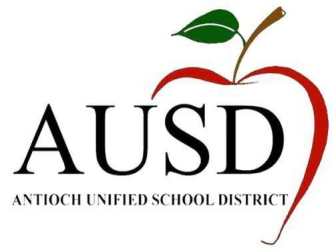


Previously
reported as
attained.

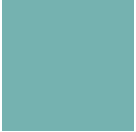


**Reverse unattained
current-year savings
assumptions and
update projections.**

BOARD PRIORITIES AND IMPACT



Where should we focus the next review?



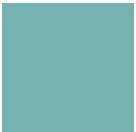
Administrative and operational structures.

- District departments and school-site management: assess consolidation and efficiency.



Other unrestricted spending.

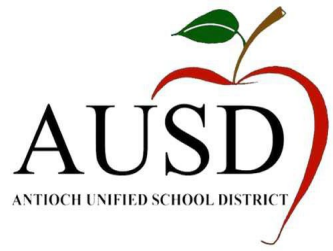
- Contracts, vacancies, purchasing, utilities, transportation, and operations.



Protect essential services.

- Maintain current Special Education services; review costs without service reductions.

DISTRICTWIDE AND SCHOOL-SITE SCOPE



What a management review would examine.



District departments.

- Review structures and overlapping responsibilities across all departments.



School-site administration.

- Consider enrollment, supervision, operational requirements, and services.

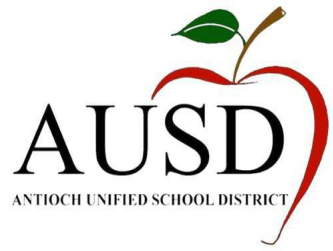


Implementation review.

- Validate funding, responsibilities, and ongoing savings before proposing changes.

FOLLOWING ADMINISTRATIVE REVIEW

Additional unrestricted opportunities.



Contracts and services.

- Review recurring contracts, renewals, and possible duplication.

Operating expenditures.

- Review supplies, travel, purchasing, utilities, and staff work schedules.

Staffing allocations and vacancies.

- Review the ongoing need and funding requirements before recommending changes.

ENGAGEMENT IN PROGRESS

Community and leadership engagement.



Completed

- AEA and CSEA sessions were completed. Both groups shared valuable perspectives on District spending, staffing, and the importance of a balanced approach to future budget reductions.



Still to come.

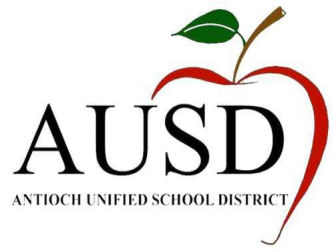
- Parents & Community: October 26 (morning & afternoon)
- District Leadership & Staff: October 27 (Time TBD)



How will the input be used?

- Consider all perspectives as staff develops options; no specific reductions are being proposed for approval today.

DECISION POINT



Board direction requested today.

Start with how we are organized.

- Review managerial staffing and responsibilities at District offices and school sites to find practical efficiencies.

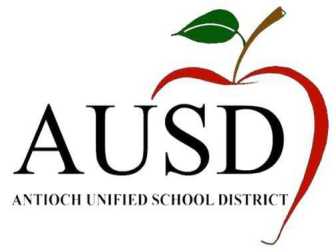
Then look at other ongoing costs.

- Review contracts, vacancies, and operating expenses, including S&C funds where allowed.

Keep students and services at the center.

- Protect classroom instruction and current Special Education services as we develop options.

NEXT STEPS AND KEY DATES



From Board direction to County submission.

OCT 20

Board Budget Study

- Review the financial picture, identify services to protect, and provide direction on areas to review for cost savings.

OCT 28

Proposed Savings by Category

- Present potential ongoing savings by major category, incorporating Board priorities and stakeholder feedback.

NOV 18

Detailed Reduction Recommendations

- Present specific staffing and operational reductions, including estimated savings and service impacts, for Board consideration and approval.

NOV 30

County Office Submission

- Submit the detailed list of Board-approved budget reductions for 2027–28 to CCCOE.

ANY QUESTIONS?