

**UPDATE**  
**2026-27 Annual Plan Process and Timeline**

**Planning and Oversight Committee Meeting**  
3-24-26

# Changes to the timeline are needed due to budget balancing timeline



The P&O will continue to review the 2026-27 proposed plans



Action Items for some plans will be delayed until budget information is confirmed



Some budget information is not yet known



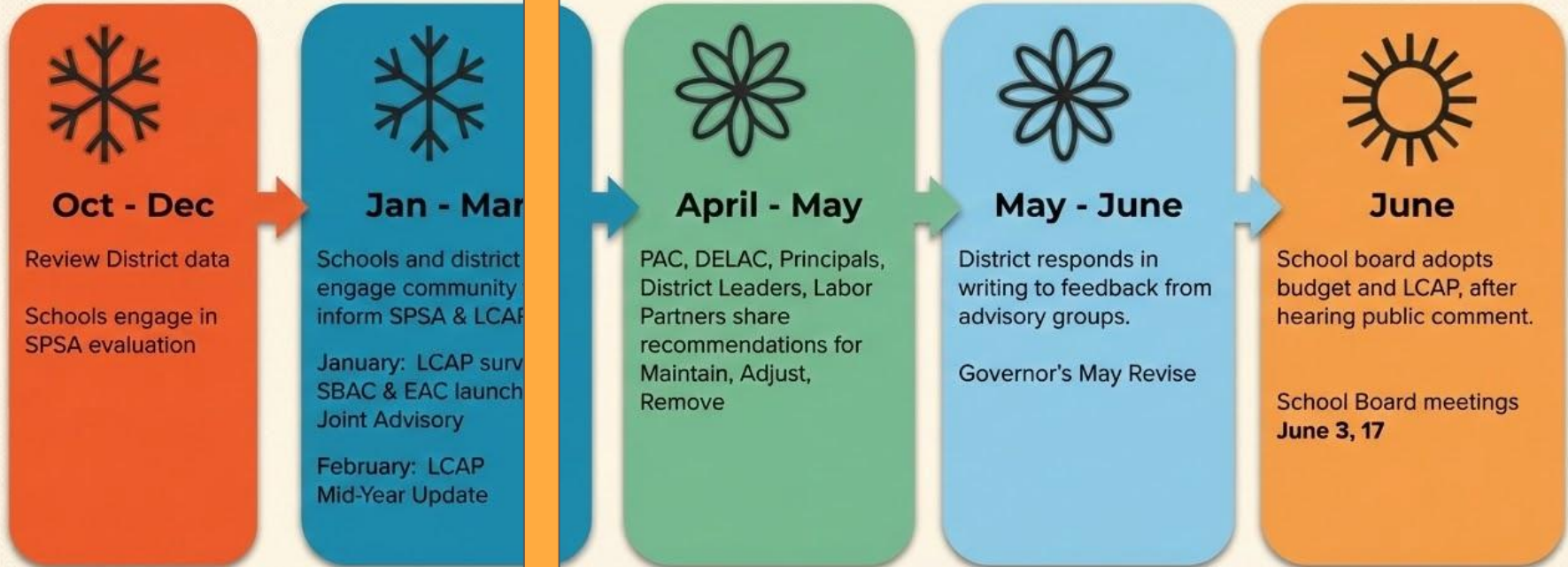
Allows for adjustments and reduces the need for multiple revised versions



The timelines for some programs will change

# LCAP Budget Timeline

BSEP & BERRA



SBAC Budget Development - BOARD Adopts District Budget- June 3, 17

BSEP & BERRA Budget Development - BOARD Adopts Plans & Budgets  
May 27

**BSEP & BERRA  
Timeline**

Prior Year

Current Year

Next Year



**Oct**  
14, 28

**Current Year**  
Election & Orientation

**Nov**  
4

**Current Year**  
Class Size Report

**Dec**  
9

**Jan**  
13 27

**Current Year**  
First Interim Report

**Feb**  
10, 24

**February Prior Year ANNUAL REPORT**  
(One Doc)  
  
Review and Recommend



**Mar**  
10, 24

**Current Year**  
Second Interim Report

**Apr**  
7, 21

**Review Prior Year Audits**

**May**  
12, 26

**Jun**

**Prior year Annual Report Info** (included in Program Overview) :  
Revenue & Expenses, Program Activities, Most Recent Data

**Current year PROGRAM OVERVIEWS**  
  
Snapshot of **Current Year** Activities and Update

**Next Year's REVENUE PROJECTIONS**  
January

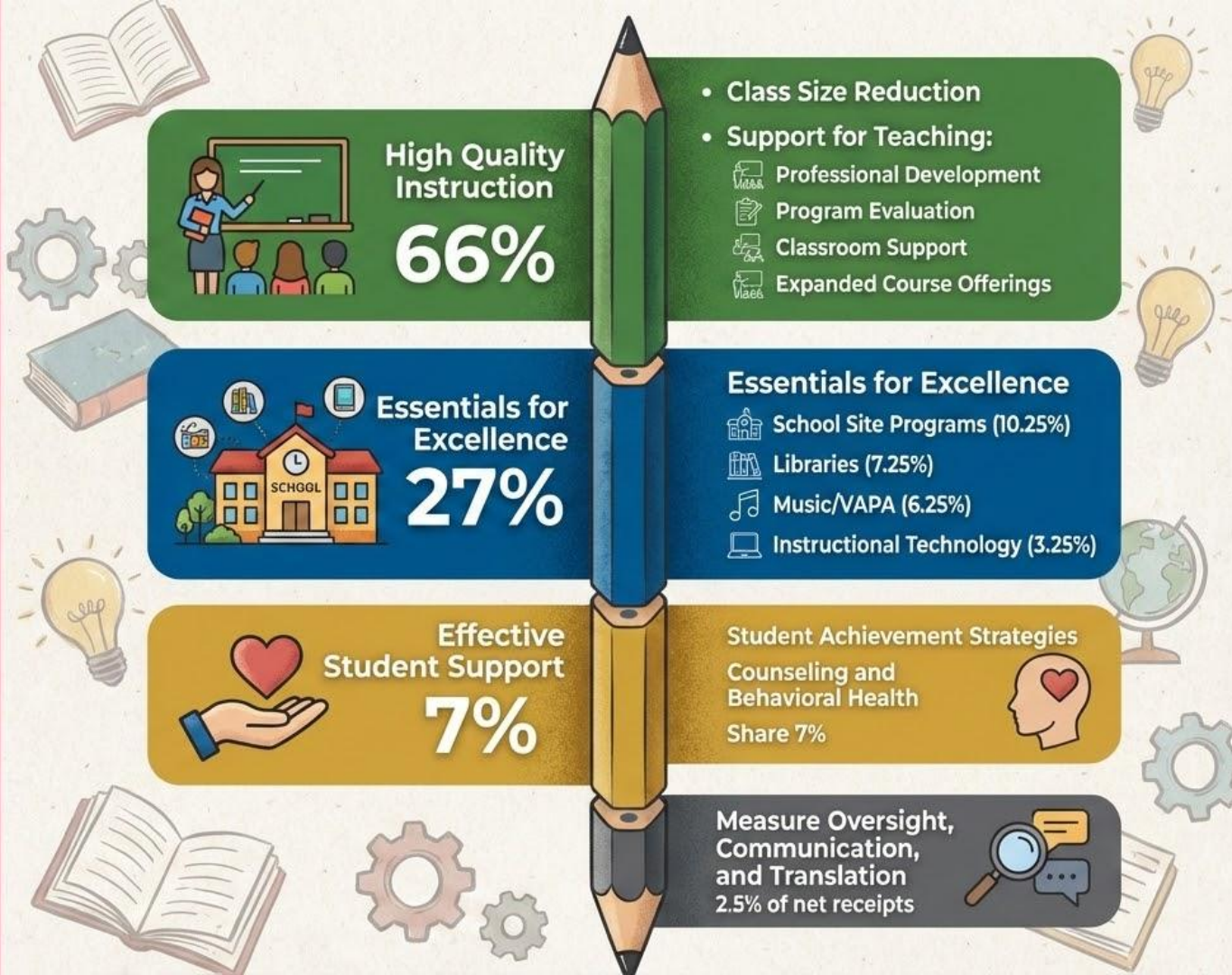
- Based on Bay Area CPI
- Allocations by Resource
- Allocations to Sites

**Next Year's ANNUAL PLANS**

- Feb - May: P&O Two Readings (Activities, Budget and Data)
- May Recommend to Board for Approval (P&O Statement to the Board)
- May 26 Board Approval









# Measure H of 2024 Framework

## BSEP Resources



Subject to Change

# Recommendations as of 3-10-26

Recommendations	Discussion	Action	10%*	Changed from 2-24-26
 FY 2026-27 HQI: Class Size Reduction (BSEP Teacher Template)	2/24/26 Discussion	3/10/26 Action	No	No
 FY 2026-27 Program Evaluation	3/10/26 Discussion	5/12/26 Action	Yes	Yes
 FY 2026-27 Counseling & Behavioral Health	3/10/26 Discussion	3/24/26 Action	No	No
 FY 2026-27 Music/Visual and Performing Arts (VAPA), Libraries, Instructional Technology	3/24/26 Discussion	4/7/26 Action	Yes	No
 FY 2026-27 Communication, Translation & Measure Oversight; Educator Recruitment, Retention & Development	4/7/26 Discussion	4/21/26 Action	Yes	No
 FY 2026-27 Professional Development, Student Achievement Strategies, Classroom Support, Expanded Course Offerings+	4/21/26 Discussion	5/12/26 Action	Yes	Yes
 FY 2026-27 BSEP & BERRA Plans @ School Board	NA	5/27/26 Action	TBD	No
 FY 2026-27 Consolidated School Plans (includes BSEP Site Fund Plans)	NA	6/3/26 Action	No	No

\*Preliminary Reduction (set aside for potential other uses aligned with terms of the measures)

# 2026-27 BSEP and BERRA Plans

Update 3//10 (Subject to change)

- As we continue to explore budget balancing options in the general Fund and other District resources, the impact on BSEP & BERRA programs is **not yet known**.
- During the district's budget development process, it may become necessary to **make changes** to BSEP and BERRA plans to ensure the district is utilizing resources per the **availability and restrictions** for each resource and to **meet the programmatic and fiscal goals** of the district.
- **Any changes** in staffing, program activities and/or budget line items in BSEP & BERRA programs will be brought to the **P&O committee for review** in a timely manner and as scheduling permits.
- Some programs will be presented for 1st Reading with a **delayed final Action** until later the timeline.
- As a reminder, **significant changes** will be tracked and reported to the P&O as was done in last year for the 2025-26 plans.

# Musical Chairs Analogy

## Stable Game




One chair per item  
Balanced and Sustainable

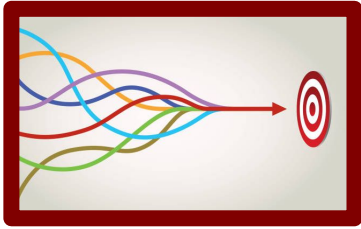
## Unstable Game



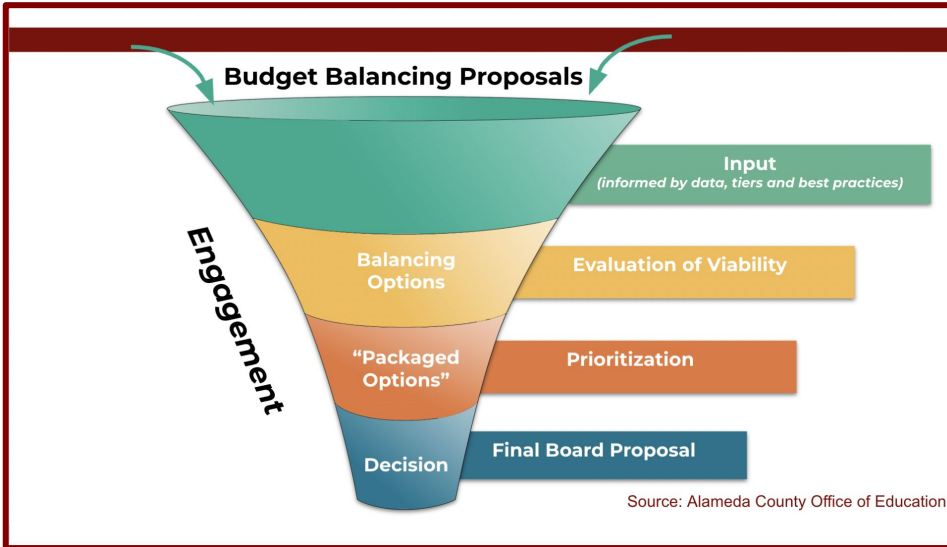
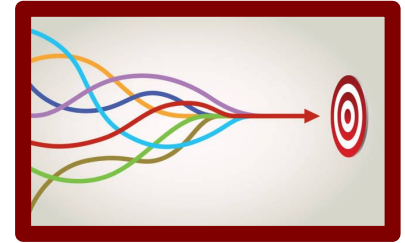
More players than chairs  
Unstable and Inequitable

 Chair =  
Stable Funding Source

 Item = Programs,  
Staffing & Services



# Guiding Decision Making



**Evaluate and Remove Vacant Positions\***

Truing up Program Costs: Evaluate Program Costs and make sure allocation matches true cost

**Eliminate Expenses covered in other funding sources**

**Evaluate Annual Unexpended Funds**

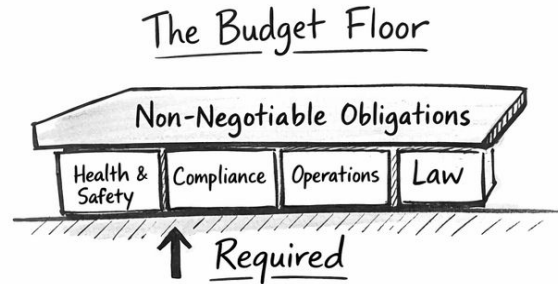
Look for inefficiencies: Identify Examples (programs and positions) where we duplicate efforts

**Transfer Expenses to other funding sources**

**Consolidate and Reduce (Positions and Programming)**

# Decision-Making, Prioritization, and Budget Analysis Framework

*Making the Budget Decision Process Visible*

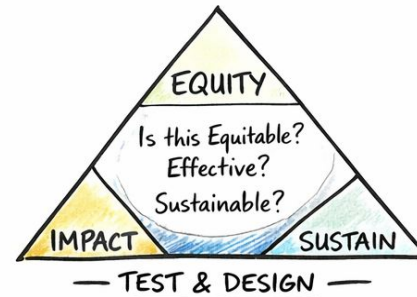


## BUSD Budgeting Principles

- Equity First
- Proven Impact
- Sustainable Scale
- + Readiness & Capacity
- + Voice & Trade-Offs



## The Decision Triangle



# Core Values of Resource Allocation



## Equity

We allocate resources to create the conditions to realize our district mission, address inequities and remove barriers that hinder that mission from being realized



## Transparency

We believe it essential that the community understands the criteria and conditions that inform resources allocation



## Excellence

We engage in continuous improvement - reflecting on resource allocation decisions, progress monitoring and using data to inform and evaluate implementation and impact



## Engagement

We believe that context matters and that those closest to the work with the deepest understanding must have input in the decisions to leverage resources and meet student needs.



## Sustainability

We allocate resources responsibly, planning not just to how to start programming but also considering staff, time, and resources required to sustain those initiatives.



## Stability

Our resource allocation structures include contingencies to mitigate unexpected changes in enrollment or other shifts that adversely impact site funding.

# BUSD Budgeting Principles

## Equity governs first protection.

Resources are prioritized to reduce barriers and support students who have been historically and currently least served.

## We fund what demonstrably improves student outcomes.

Investments are tied to clear outcomes and evidence of impact, not activity alone.

## We do not scale what we cannot responsibly sustain.

Ongoing investments consider long-term fiscal, staffing, and implementation implications.

## We align investment to readiness and capacity.

Funding levels reflect our ability to implement with quality, coherence, and accountability.

## Those closest to the work inform decisions early.

Students, families, and staff most impacted shape budget decisions in ways that meaningfully influence outcomes.

## We name trade-offs clearly and proactively.

Budget decisions explicitly acknowledge what is being prioritized, reduced, or deferred, and why.

## BUSD Budgeting Principles

### Equity governs first protection.

Resources are prioritized to reduce barriers and support students who have been historically and currently least served.



### We fund what demonstrably improves student outcomes.

Investments are tied to clear outcomes and evidence of impact, not activity alone.



### We do not scale what we cannot responsibly sustain.

Ongoing investments consider long-term fiscal, staffing and implementation implications.



### We align investment to readiness and capacity.

Funding levels reflect our ability to implement with quality, coherence, and accountability.



### Those closest to the work inform decisions early.

Students, families, and staff most impacted shape budget decisions in ways that meaningfully influence outcomes.



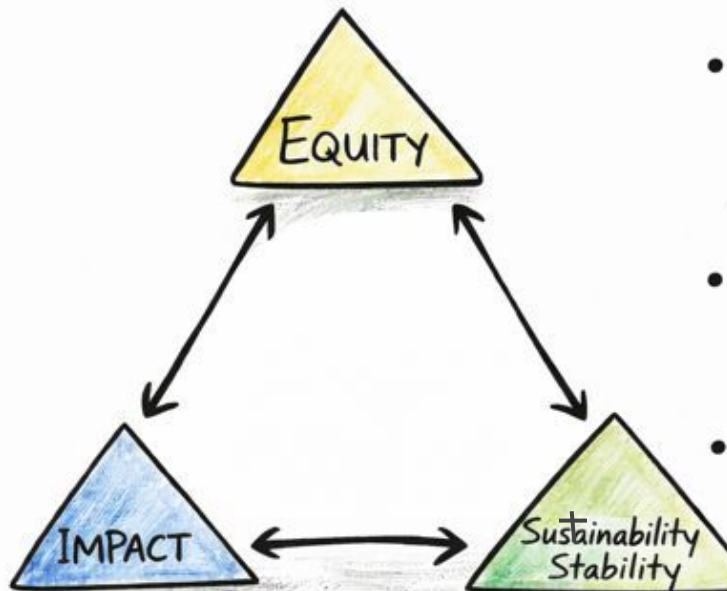
### Those closest to the work inform decisions early.

Students, families, and staff most impacted shape budget decisions in ways that meaningfully influence outcomes.



### We name trade-offs clearly and proactively.

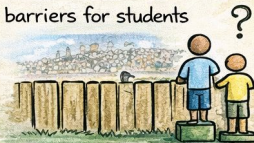
Budget decisions explicitly acknowledge what is being prioritized, reduced, or deferred, and why.



## Equity

Does this meaningfully reduce barriers for students who have been least served?

- ✓ Who experiences the benefit and who doesn't.



## Sustainability ★ Stability

Can this be responsibly sustained over time without creating future harm?

This includes:

- ✓ ongoing dollars
- ✓ staffing load
- ✓ opportunity cost
- ✓ future cuts this will force



An equity move that collapses next year is not equity.

## Excellence

Will this actually improve student experience or outcomes at a level that justifies the investment?

Not activity. Impact.



# 2026-27 BSEP and BERRA Plans

Update 3//24 (Subject to change)

- For now, all 2026-27 BSEP & BERRA Plans will be presented without any predicted results from potential position shifts, layoffs ~~and/or reductions~~.
- Some programs will be presented with a 10% reduction to reserve funds for potential shifts in from other BSEP/BERRA programs and/or reduced or expiring funding sources.
- ★ • **NEW: For 1st Reading - looking to see the impact both in the short term and the long term to the program from a potential ongoing 10% reduction.**
- ★ • **Measure E1 Carryover amounts can help programs in the short term.** Any remaining funds from Measure E1 may be expended in subsequent years for the purposes outlined in Measure E1 until funds are exhausted
- ★ • **NEW: No decisions have been made at this time**
- ★ • **NEW: Feedback will be gathered from discussion following each presentation.**
- As a reminder, **significant changes** will be tracked and reported to the P&O as was done in last year for the 2025-26 plans.

# Appendix

All community is welcome to attend!

**Learn more about SBAC here!**

Next meeting is April 8th!!

[LINK to  
3/18 2nd  
interim  
budget](#)

[LINK to  
12/10 1st  
interim  
budget](#)

[LINK to  
3/18 SBAC  
slides](#)

[LINK to 3/4  
SBAC  
slides](#)

[LINK to  
2/25 SBAC  
slides](#)

[LINK to  
2/18 SBAC  
slides](#)

[LINK to  
1/27 SBAC  
slides](#)