

Las Lomas Elementary School District

Inclusive. Engaging. Inspiring.

District Budget Frequently Asked Questions (FAQ)

CONTENTS

PROCESS AND TRANSPARENCY

Who creates the budget?	3
What is the school board's role in the budgeting process?	3
Is there a minimum purchase amount required for board approval?	3
What is the Superintendent Budget Advisory Committee (SBAC)?	3
What is the annual budget cycle?	4
LLESD is primarily funded by property taxes. How does the state's budget impact us?	4
How do I give feedback on the budget?	4
How can parents and community members support fiscal sustainability?	5
Where can I see detailed budget documents and get more information about the budget?	5

REVENUES

How much of LLESD's funding comes from the state vs. local vs. federal sources?	5
How is funding from the Las Lomas Education Foundation (LLEF) allocated?	6
What are LLESD's sources of rental income?	7
What are "one-time" dollars in school budgeting?	7
How does money carry over between budget years, and what happens to unspent funds?	7
Do we get funding for students who participate in the Tinsley Voluntary Transfer Program?	8
Do federal cuts to education affect LLESD's budget?	8

EXPENSES

What are the main expenses?	8
What are the main cost drivers in LLESD's budget?	9
Why do some expense line items in the budget look higher than expected in a single year?	10
What is the difference between unrestricted and restricted money?	10
How do salaries break down by employee groups?	10
What is the 3.27% CPI set-aside?	11
What is the cost of LLESD's transportation program?	11
When and why does LLESD use contractors and consultants?	11
How does the district's food service program impact the budget?	11

BUDGET FUNDS	12
Why are school budgets separated into different funds?	12
What is the General Fund?	12
What are LLESD's special funds, and how are they used?	12
RESERVES	13
Why does LLESD maintain reserves?	13
What are reserves used for?	13
How much money does the district have in reserves?	13
Where in the budget report can I see funds being set aside for reserves?	14
Why can't reserves be used to avoid program cuts or fund ongoing expenses?	14
Why doesn't LLESD use reserves for wage increases?	14
SPECIAL EDUCATION	15
How is Special Education funded?	15
What is non-public school tuition?	15
How are Special Education funding levels determined?	15
Does LLESD have any ability to reduce Special Education costs?	15
How does LLESD compare to neighboring districts in terms of Special Education spending?	16
ADMINISTRATION AND OVERHEAD	16
How many administrators does the district have?	16
How are administrative salaries determined?	17
Does LLESD have a custom of providing "me too" raises for administrators?	17

PROCESS AND TRANSPARENCY

Who creates the budget?

The district budget is initially developed by the district administration, including the superintendent and chief business officer (CBO). The administration gathers input from various stakeholders, including the school board, the Superintendent Budget Advisory Committee (SBAC), employee associations (LLEA and CSEA), the Las Lomitas Education Foundation (LLEF), and the community at large. The San Mateo County Office of Education and statewide advisory organizations such as School Services of California and Capitol Advisors also provide guidance.

The school board formally approves the budget each year in open session (see “What is the Annual Budget Cycle?” question below for more information).

What is the school board’s role in the budgeting process?

All district expenditures ultimately require board approval. In addition, the board plays a key governance role by:

- Setting budget priorities
- Approving budget assumptions and development parameters
- Reviewing and approving multi-year financial projections
- Adopting the annual budget and approving ongoing budget revisions
- Reviewing year-end financial reports and audit findings
- Selecting an independent auditor
- Ensuring compliance with all statutory requirements

Is there a minimum purchase amount required for board approval?

All district expenditures are ultimately subject to board oversight and are approved either through pre-approval or ratification at public board meetings.

Under current [Board Policy 3300: Expenditures And Purchases](#), certain expenditures above a defined threshold (currently 0.1% of total district expenditures, or roughly \$43,000 in the 2025-2026 school year) require prior board approval. Lower-level purchases are typically processed administratively and then ratified by the board after the fact.

What is the Superintendent Budget Advisory Committee (SBAC)?

The Superintendent’s Budget Advisory Committee (SBAC) is a superintendent-led advisory group, established under [Board Policy 3100: Budget](#), that brings together representatives from labor groups, parents, community members, and a board liaison to provide input on the district’s budget development. The committee meets regularly throughout the budget cycle in publicly noticed sessions to review priorities, financial realities, and long-term projections, and to offer feedback on the clarity and accessibility of budget materials. While not a decision-making body, SBAC plays an important role

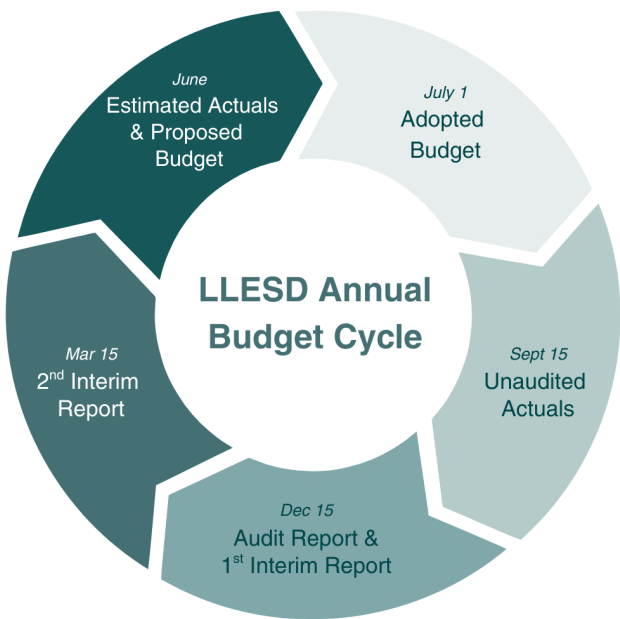
in ensuring transparency and inclusive engagement, with its recommendations helping to inform the superintendent’s preparation of a responsible, balanced budget for consideration by the board and community.

What is the annual budget cycle?

The fiscal year for California school districts runs from July 1 to June 30.

Budget development for the upcoming academic year begins in the fall, using key inputs such as enrollment projections, staffing needs, and anticipated revenues and expenditures. In January, the governor releases the proposed state budget, which establishes the framework for TK–12 funding.

Districts must submit several financial reports throughout the year to ensure transparency and catch potential issues early:



- **First Interim** (October 31 data): early-year financial update
- **Second Interim** (January 31 data): mid-year adjustments and updated projections
- **Adopted Budget + Estimated Actuals** (June): final budget approval alongside year-end projections

Over the summer, the adopted budget takes effect while the district closes the books on the prior year. An unaudited actuals report is presented to the board by September, followed by an independent audit and financial report by December.

These checkpoints allow districts and oversight agencies to monitor financial health and adjust plans as needed throughout the year.

LLESD is primarily funded by property taxes. How does the state’s budget impact us?

Even though our district is primarily funded by local property taxes, we are still affected by state budget decisions about programs such as special education, food service, and one-time grants. The state’s budget can also impact pension rates, mandates, or program requirements, and provides insight into economic conditions that affect property tax growth.

How do I give feedback on the budget?

Budget input is gathered through multiple formal and informal channels at both the school and district levels. At the school level, Parent Advisory Councils (PAC) are places for parents and families to provide input on site-level priorities and budgets. Contact your site principal for more information on how to join your school’s PAC. At the district level, the Superintendent’s Budget Advisory Committee (SBAC)—which includes representatives from employee groups, parent organizations, and community

members—reviews financial data, discusses tradeoffs, and provides recommendations during the budget development process. Members of the public may also make public comments at any school board meeting.

How can parents and community members support fiscal sustainability?

Fiscal sustainability is a shared effort. While the district is responsible for making thoughtful, strategic decisions, the actions of our families and community play a meaningful role in helping us plan responsibly and maintain stability over time. Here are a few important ways you can support this work:

- **Stay informed and engaged.** Take time to learn about the district’s budget and priorities, and share input when you have it. Community perspective strengthens better decision-making.
- **Consider supporting the Las Lomas Education Foundation each fall.** Pledges and donations directly support our schools, and early commitments provide important clarity as we make short- and medium-term budget decisions. Every gift truly matters.
- **Contribute to your PTA and support asks for one-off experiences like Outdoor Education.** Contributions to your PTA—and participation in one-time asks for experiences like Outdoor Education (Grade 5)—help sustain the programs that make LLESd special. This support allows these opportunities to continue while preserving district resources for core educational priorities.
- **Complete enrollment and re-enrollment early.** Each February, TK/K and new-to-LLESd [enrollment](#) open, followed by re-enrollment for all current students in March. Timely and accurate information allows us to staff schools appropriately based on actual enrollment, which is critical for financial planning.
- **Recognize the impact of your property taxes.** Your contributions are put to strong use in support of our students and programs, and they are deeply appreciated.

Where can I see detailed budget documents and get more information about the budget?

Visit the district’s [Finance & Business Services webpage](#) for approved budgets, audit reports, and other financial reports related to grants, programming, and bonds. Community members are invited to provide feedback on or ask questions about the budget at any point during the budget development process. To contact staff, email budget@llesd.org. To email the board, send a message to schoolboard@llesd.org.

REVENUES

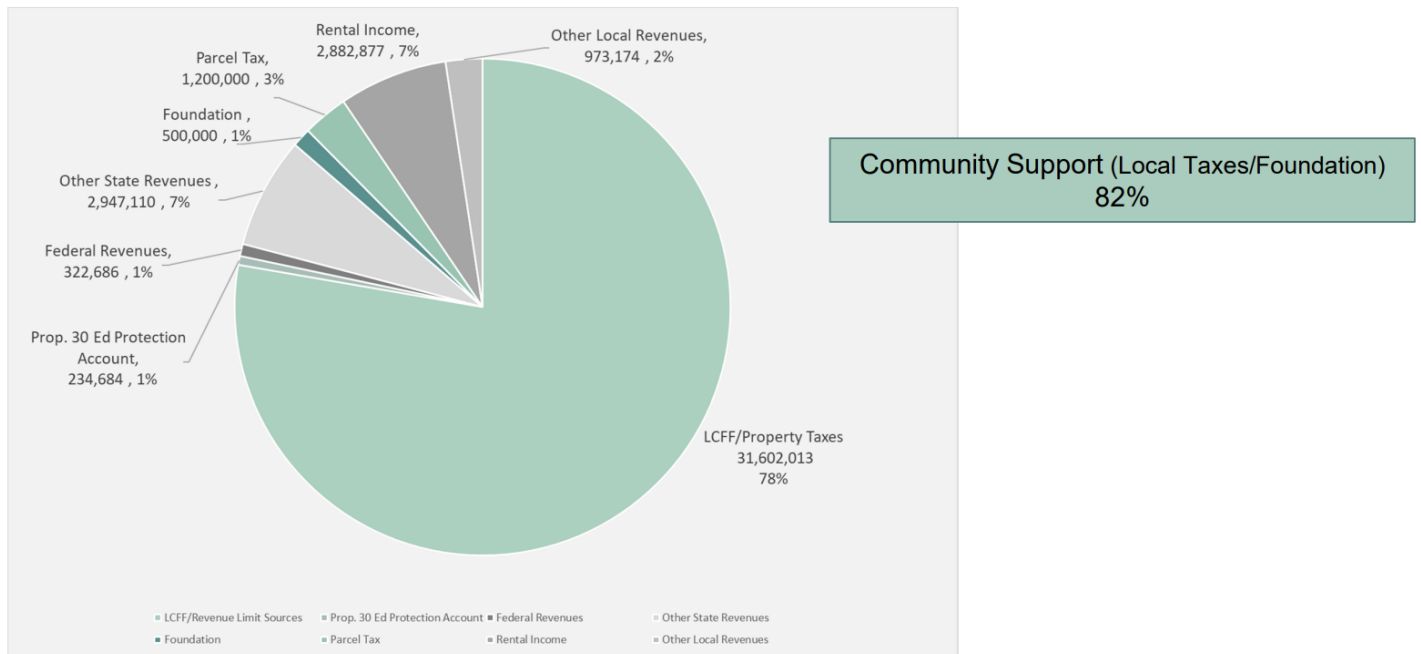
How much of LLESd’s funding comes from the state vs. local vs. federal sources?

LLESd is a community-funded (or “basic aid”) district, meaning most of its revenue comes from local property taxes rather than state funding. For example, the district’s funding sources in 2025-2026 were:

- Property taxes: 78%
- State and federal grants: 7%
- Rental income: 7%

- Other local revenues: 2%
- Parcel tax: 3%
- Las Lomitas Education Foundation grant: 1%

This structure provides stability but also means that changes in property values or enrollment can directly impact the district’s budget.



How is funding from the Las Lomitas Education Foundation (LLEF) allocated?

The Las Lomitas Education Foundation is an independent nonprofit led by a volunteer board and one foundation staff member that determines annual fundraising goals and strategies. The majority of funds are raised through the fall Annual Giving Campaign, with additional contributions coming from community events. Each year, these efforts result in a single, unrestricted gift to the district—typically provided at the end of the school year to support the following year’s budget. While the foundation raises and grants the funds, the district is responsible for incorporating this gift into its overall budget to support ongoing operations.

In partnership with LLEF—and in response to donor interest in understanding impact—the district identified five key “pillars” in 2025 that foundation funding supports. While LLEF funds are not restricted to specific line items or directed by individual donors, these pillars are intended to provide clarity about how contributions help sustain programs and staffing that go beyond what public funding alone provides:

- **STEM & Innovation:** Maker spaces, engineering courses, and technology instruction that prepare confident problem-solvers for tomorrow’s challenges.

- **Arts & Language:** Full-time specialists and rich programs that foster creativity, cultural fluency, and artistic expression across all grade levels.
- **Student Wellbeing:** Counseling, social-emotional learning, and enrichment programs supporting the whole child’s development and mental health.
- **Class Size:** Smaller classes enabling meaningful relationships between students and teachers—approximately 20% smaller than typical public schools.
- **Professional Development:** Ongoing training ensuring educators remain leaders in instructional excellence.

Importantly, if foundation fundraising were to decline, the district would need to evaluate whether it could continue to fund these areas at current levels.

What are LLESD’s sources of rental income?

Three organizations lease space on district-owned property, providing an important and ongoing source of local revenue for LLESD. Lease agreements include annual escalators, meaning rental income increases over time based on agreed-upon adjustments. *As an example*, in 2025–26 these leases collectively generate approximately \$2.48 million in revenue:

- **Phillips Brooks School** leases the former La Loma School site at 2245 Avy Avenue in Menlo Park for approximately \$1.41 million per year (2025–26 example); the lease runs through 2032.
- **Woodland School** leases the former Ladera School site at 360 La Cuesta Drive in Portola Valley for approximately \$1.03 million per year (2025–26 example); the lease runs through 2038.
- **Champions** operates a before- and after-school care program at Las Lomitas School for approximately \$412,735 per year (2025–26 example); the lease expires in 2030.

What are “one-time” dollars in school budgeting?

“One-time” dollars are funds that are available for a single year or a limited period (*e.g.* not expected to continue in future budgets). They often come from sources such as prior-year fund balances, temporary grants, or short-term state or federal funding.

Because they are not ongoing revenue, one-time dollars are typically used for non-recurring expenses such as equipment purchases, deferred maintenance, or pilot programs. They are generally not used to pay for ongoing costs like salaries or programs, since those require sustained funding year after year.

Examples of one-time dollars our district has received include a state block grant for Arts, Music, and Instructional materials.

How does money carry over between budget years, and what happens to unspent funds?

Unspent funds roll over to the next year. Unrestricted funds are available for general use, but restricted funds — such as multi-year grants — must be recorded in full in the current year, even if spending is spread out over time.

Below is an example of how these funds may be reported in the multi-year projection of a budget presentation:

Activity Statement	2025-26	2026-27	2027-28
Revenues	40,662,544	42,152,535	43,569,216
Expenditures	42,631,967	42,956,271	43,518,213
3.27% CPI Set-Aside*		991,850	1,983,700
Surplus/(Deficit Spending)	(1,969,423)	(1,795,587)	(1,932,697)
Transfers In/(Out)	(69,334)	(83,201)	(91,521)
Net Transfers	(2,038,757)	(1,878,787)	(2,024,217)
Balance Sheet	2025-26	2026-27	2027-28
Beginning Fund Balance	14,416,983	12,378,226	10,499,439
Ending Fund Balance	12,378,226	10,499,439	8,475,221

Do we get funding for students who participate in the Tinsley Voluntary Transfer Program?

During the 2025-2026 school year, the state provided LLESD about \$7,645 per student for about 80 students participating in the court-ordered Tinsley Voluntary Transfer Program. This represents about 70% of the state's standard funding per student.

Do federal cuts to education affect LLESD's budget?

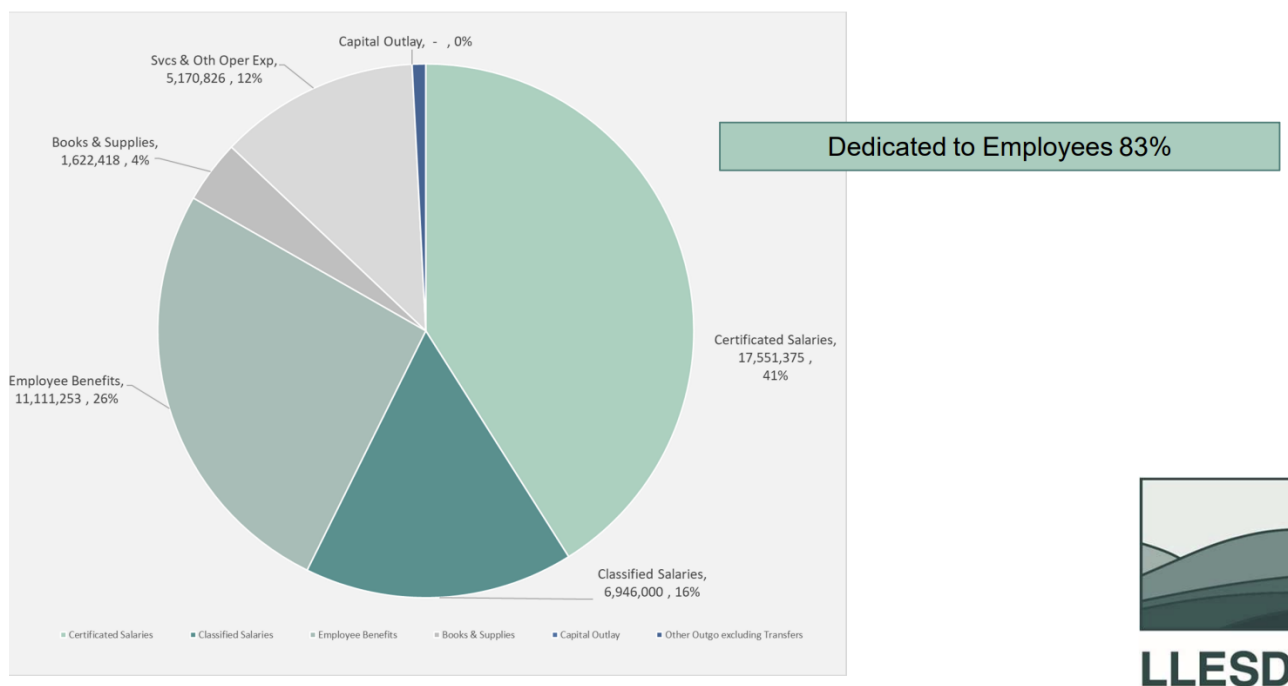
Not significantly. About 1% of LLESD's funding comes from federal sources, primarily supporting Special Education, with smaller amounts for food services, English learner programs, and services for low-income students.

Because LLESD is primarily funded by property taxes, federal cuts have minimal impact on day-to-day operations. State funding changes and rising local costs typically have a much greater effect on the district's overall budget.

EXPENSES

What are the main expenses?

Most operating expenses are paid from the General Fund and include staff salaries and benefits, special education services, transportation, facilities maintenance, curriculum materials, and technology.



Of the \$43 million budget for 2025-2026, for example:

- 83% (\$35.6M) is for **salaries and benefits**, including health and other insurances and retirement contributions. This percentage is typical for school districts in California.
- 12% (\$5.2M) is for **services and operating costs**, including special education services, professional development, instructional licenses, utilities, insurance, repairs, legal services, and non-public school placements (see more information below about non-public school placements)
- 4% (\$1.6M) is for **books and supplies**, including textbooks, classroom materials, and technology such as computers and iPads); this line item also includes the full value of multi-state grants (see more information below about why this line item may look inflated)
- The remainder (~\$510K) is for **county-provided student services** for Special Education and a transfer to the **food services** program

Capital expenses (such as major building projects or long-term infrastructure improvements) are typically managed separately through multi-year capital planning.

What are the main cost drivers in LLESD's budget?

Key cost drivers include collectively bargained salaries and benefits, pension rates, health insurance premiums, demand for/legal mandates around special education services, inflation, property and liability insurance premiums, and enrollment.

Why do some expense line items in the budget look higher than expected in a single year?

Sometimes costs appear larger in budget projections because of government accounting rules. School districts are often required to show the full value of certain multi-year state grants in the year they are awarded, even though the money will actually be spent over multiple years. This can make a single year's budget or line items (such as "Books and Supplies" in years past) look inflated, even though the spending is planned to happen over time.

A more accurate picture of what the district actually spends on each line item is available in unaudited actuals reports, which reflect real expenditures after the year has closed.

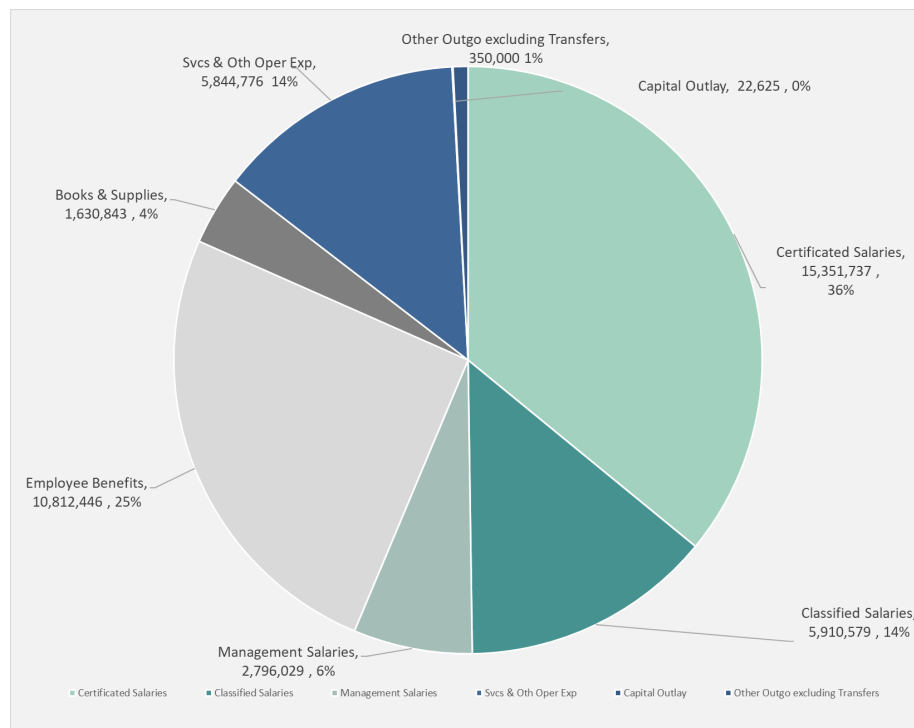
What is the difference between unrestricted and restricted money?

Unrestricted funds can be used for general district operations, giving the board and administration flexibility to direct resources based on district and community priorities. Restricted funds must be used for specific purposes defined by law, grant terms, or other funding requirements and cannot be redirected elsewhere. For example, federal Title I funds and special education funding must be used specifically for those programs and cannot be used for general operating expenses.

How do salaries break down by employee groups?

Projected salary expenditures for 2025–26 by employee group:

- Teachers and other certificated employees: 36% of total budget (\$15.4 million)
- Classified employees (para educators, bus drivers, maintenance, etc.): 14% of total budget (\$5.9 million)
- Management: 6% of the total budget (\$2.8 million)



What is the 3.27% CPI set-aside?

Beginning with the 2025–2026 budget cycle, the district included a 3.27% Consumer Price Index (CPI) adjustment in its projections, based on the 10-year rolling average of the Bay Area CPI. This allows the district to account for inflation across expenses such as supplies, utilities, contracts, services, and cost-of-living adjustments for employees. Including a CPI adjustment helps the district build more realistic budgets, plan ahead for rising costs, and reduce the risk of future shortfalls.

What is the cost of LLESD's transportation program?

Our district provides free transportation to students, including daily bus routes, after-school service, and over 90 field trips per year. In 2025–26, the projected cost for transportation is about \$1.3 million. The state covers half the cost of staffing transportation, and the district offsets additional expenses by contracting with nearby districts for transportation services, generating about \$53,000 in revenue. The district is responsible for all capital expenditures related to transportation and for half of all staffing expenses.

When and why does LLESD use contractors and consultants?

LLESD hires contractors and consultants when the district needs specialized expertise, temporary support, or services that are not practical to maintain with permanent staff. This helps the district manage short-term projects, comply with legal or technical requirements, and access specialized skills cost-effectively without expanding long-term staffing.

Common examples include:

- Special education providers (e.g., speech, occupational, behavioral services, non-public agencies)
- Legal counsel for labor, compliance, and education law
- Facilities professionals such as architects, engineers, and construction managers
- Technology consultants for systems, cybersecurity, and network support
- Fiscal and audit services
- Professional development and curriculum specialists
- Temporary staffing or substitute services

The district typically uses these services when needs are specialized, time-limited, or fluctuate year to year, making it more efficient than hiring permanent staff.

How does the district's food service program impact the budget?

In California, the Universal Meals Program is funded through a combination of federal and state support:

- Federal funding comes from the National School Lunch Program and the School Breakfast Program, which reimburse the District for each meal served.
- State funding supplements federal dollars, allowing California schools to offer meals to all students at no cost, regardless of household income.

Schools in California are required to provide free meals to all students regardless of household income.

Meals provided by the district’s vendor are reimbursed by these programs at a rate slightly above cost, which helps offset staffing expenses for those who serve meals and oversee operations. However, the district still contributes additional funding to keep the program running. In 2025–2026, LLESD spent approximately \$100,000 in district funds to balance the food service program.

BUDGET FUNDS

Why are school budgets separated into different funds?

Fund accounting ensures transparency and compliance with state and federal rules. It allows the public, auditors, and oversight agencies to clearly see how money is raised and spent, and it prevents restricted funds from being used for purposes they were not intended to support.

School district budgets are organized into separate “funds,” which are accounting categories used to track different types of money based on their purpose and legal requirements. Each fund has its own rules about how money can be spent, and not all funds can be used for the same things.

What is the General Fund?

The General Fund is the district’s primary operating fund and covers most day-to-day expenses. This includes salaries and benefits, special education services, utilities, instructional materials, and other core programs. Most unrestricted revenue (like local property taxes and state funding) flows into this fund.

What are LLESD’s special funds, and how are they used?

In addition to the General Fund (Fund 01), LLESD’s budget includes several special-purpose funds, listed in budget presentations under “Other District Funds Summary.” Each fund has specific rules governing how the money may be spent.

Student Activities ASB Fund 08	Cafeteria Food Service Fund 13	Deferred Maintenance Fund 14	Special Reserve Non Capital Proj. Fund 17	Building Fund Bond Fund 21	Capital Facilities Developer Fees Fund 25	County School Facilities Fund Fund 35	Special Reserve Capital Projects Fund 40
--------------------------------------	--------------------------------------	------------------------------------	--	----------------------------------	---	---	--

Here is an explanation of each fund:

- **Student Activities ASB** (Fund 08): managed on behalf of the La Entrada ASB (student council)
- **Cafeteria Food Service** (Fund 13): for meal programs, partially state and federally funded
- **Deferred Maintenance** (Fund 14): for ongoing facility upkeep and repairs
- **Special Reserve Non-Capital Projects** (Fund 17): this Student Enrichment Fund is a reserve established by the board in 2026 to support additional student enrichment opportunities beyond what is funded through the district’s regular General Fund. The funds are intended to be used

over approximately 10 years for one-time or limited-term programs, activities, materials, services, and experiences—not for ongoing salaries or benefits.

- **Building Bond** (Fund 21): for voter-approved construction and facilities improvements
- **Capital Facilities Funds**: for building projects, modernization, and major repairs:
 - **Capital Facilities Developer Fees** (Fund 25): fees from new home/building construction; can only be used for facilities needs generated by new development, like expanding school capacity
 - **County School Facilities** (Fund 35): designated for school construction and modernization projects, typically tied to specific state grant programs.
 - **Special Reserve Capital Projects** (Fund 40): for future construction or major capital projects

RESERVES

Why does LLESD maintain reserves?

Like a family setting aside savings for the unexpected, school districts are required—and expected—to maintain reserves to remain financially stable over time. Under California law, districts must maintain a minimum reserve (generally 3% for a district the size of LLESD), but in practice, districts carry significantly higher reserves to demonstrate fiscal health and avoid a “qualified” or “negative” budget certification from the county office of education.

Maintaining strong reserves allows LLESD to manage economic uncertainty, respond to unexpected costs, and continue operating without disruption during periods of revenue decline or delay. Reserve levels are guided by [board policy](#), which establishes higher local targets to ensure long-term stability.

Healthy reserves also support the district’s strong financial standing, including its AAA credit rating, and provide the flexibility needed to weather economic downturns without immediate or disruptive impacts to students and staff. Importantly, reserves are separate from the district’s annual ending fund balance and play a critical role in meeting the state’s requirement to demonstrate a balanced budget over a three-year period.

What are reserves used for?

Reserves provide a financial safety net that allows the district to continue operating during economic downturns, unexpected costs, or revenue delays. They help stabilize programs, protect staffing, and ensure the district can meet its financial obligations even when conditions change.

Maintaining adequate reserves is a key component of long-term fiscal sustainability and helps avoid disruptive mid-year cuts.

How much money does the district have in reserves?

LLESD currently maintains a 20% operating reserve made up of two components:

1. **A board-established reserve** (17%), held in the General Fund (Fund 01), created by board policy as a safeguard to prevent the district from falling into “negative certification” (indicating the district cannot meet its financial obligations and may be subject to county oversight or takeover)
2. **A state-mandated reserve** (3%), held in the General Fund (Fund 01), is required by California law and only accessible in even more extreme circumstances, such as fiscal insolvency. These funds cannot be used for salaries, programs, or ongoing operations.

By comparison, in 2022, the average reserve level for community-funded districts in California was approximately 29%.

Where in the budget report can I see funds being set aside for reserves?

In board fiscal presentations, the Multi-Year Projection (MYP) report includes the 3% required state reserve in the last line of the “Components of Ending Fund Balance” area near the bottom of the report. In 2026, this 3% equated to around \$1.3M.

Additionally, [board policy](#) requires a 17% reserve, which is held separately in the General Fund (Fund 01). In 2026, this equated to around \$7.2M.

Together, these components reflect LLESD’s broader approach to maintaining strong reserves and long-term fiscal stability.

Why can’t reserves be used to avoid program cuts or fund ongoing expenses?

Reserves are one-time funds. Using them for ongoing expenses (such as staffing or salary increases) creates a structural deficit, meaning costs would continue after the one-time money is gone. This would eventually require even deeper reductions to programs or staffing.

Because reserves are not a recurring revenue source, they are intended for short-term stabilization rather than ongoing commitments.

Why doesn’t LLESD use reserves for wage increases?

Salary increases are ongoing costs that continue year after year and require permanent funding sources. Using one-time reserves or fund balance for ongoing commitments creates a “funding cliff,” in which the district would face a budget shortfall once those funds are exhausted, potentially requiring layoffs or program reductions.

For these reasons, reserves are preserved to ensure long-term fiscal stability rather than used to fund ongoing compensation increases.

SPECIAL EDUCATION

How is Special Education funded?

Special Education is funded through a combination of federal, state, and local sources, with the district covering the largest share, about 75% of total costs. Salaries and benefits make up roughly 70% of expenditures, while the remaining 30% supports supplies, contracted services, and non-public school tuition.

What is non-public school tuition?

Non-public school (NPS) tuition refers to the cost a district pays when a student with disabilities is placed in a specialized private school because the district cannot provide an appropriate program in-house. If a student's Individualized Education Program (IEP) team determines that the district cannot meet the student's needs, the district is legally required to fund an appropriate placement, even if it is outside the district. These state-approved non-public schools provide highly specialized services, and in addition to tuition, the district may also be required to cover transportation and related supports. Because of the intensity of services provided, NPS placements can be significantly more expensive than in-district programs.

How are Special Education funding levels determined?

Students with disabilities are entitled to a Free Appropriate Public Education (FAPE) under the federal Individuals with Disabilities Education Act (IDEA). This means districts must provide the services outlined in each student's Individualized Education Program (IEP), regardless of cost.

Although these services are legally required, they are not fully funded by federal or state sources. The federal government originally committed to covering up to 40% of costs, but currently provides closer to 10–15% nationwide. The remaining costs must be covered by local funds, placing increasing pressure on district budgets.

Like most districts, LLESD has seen steady growth in Special Education costs due to rising student needs, staffing challenges, and increasing service costs. This trend is consistent across the state and nation, but it requires LLESD to dedicate a growing share of its unrestricted general fund to meet these obligations.

Does LLESD have any ability to reduce Special Education costs?

Districts have limited flexibility to reduce Special Education spending due to a federal requirement known as Maintenance of Effort (MOE). MOE requires districts to spend at least as much local funding on Special Education each year as they did the previous year, unless specific exceptions apply (such as declining enrollment, staffing changes, or shifts in specifically required services).

This requirement ensures that students with disabilities continue to receive necessary services, even during budget reductions. As a result, our district must maintain or increase Special Education spending to remain compliant and continue receiving federal and state funding.

While this limits the district’s ability to reduce costs, LLESD works to manage growth responsibly through program design, shared services, and early intervention strategies that support students in the least restrictive environment.

How does LLESD compare to neighboring districts in terms of Special Education spending?

See the table below for the 2024-2025 school year according to [Ed-Data](#).

Elementary School District	% Budget (Special Ed)	Per-Pupil Spending (Special Ed)*
Las Lomitas	20%	\$7,554
Menlo Park	19%	\$5,536
Woodside	16%	\$6,331
Portola Valley	13%	\$5,201
Los Altos	26%	\$6,137

*Per pupil expense for the total number of students in the district, not just students receiving SpEd services.

ADMINISTRATION AND OVERHEAD

How many administrators does the district have?

LLESD maintains a relatively lean administrative team designed to support essential district operations and meet legal, fiscal, and instructional responsibilities. District-level administrators include:

- Superintendent
- Chief Business Officer
- Director of Curriculum and Instruction
- Director of Student Services and Special Education
- Director of Technology
- Director of Maintenance, Operations, and Transportation
- Coordinator of Human Resources

At the school sites, each campus is staffed with:

- One principal
- One assistant principal

Given the district’s size, many administrators carry multiple responsibilities across areas such as human resources, safety, budgeting and finance, facilities, technology, curriculum and instruction, and student services. Overall, LLESD’s administrative staffing levels are comparable to those of similarly sized districts in the Bay Area, and its structure emphasizes efficiency and shared responsibility.

For example purposes, the following table illustrates the percentage of the district’s budget spent on administrator salaries compared to neighboring districts in the 2024-25 school year, according to EdData.

	Las Lomitas	Menlo Park	Portola Valley	Woodside	Los Altos
Enrollment	1,138	2,685	495	385	3,370
Cost of admin salaries*	\$2.6M	\$4.5M	\$1.8M	\$1.5M	\$5.6M
% Budget on admin salaries	6%	6%	9%	10%	7%
Cost/student of admin salaries	\$2,311	\$1,675	\$3,603	\$3,832	\$1,659

**From publicly available unaudited actuals reports through EdData (cost codes 1300 and 2300)*

How are administrative salaries determined?

Administrative salaries in LLESD are set using a structured [salary schedule](#), similar to those used for teachers and other staff. These schedules are benchmarked against comparable districts in the region to ensure compensation is competitive and aligned with market conditions.

Administrators are typically employed on a 12-month work year and are responsible for year-round operations, including planning, compliance, staffing, and oversight of district functions. Compensation reflects both the scope of these responsibilities and regional norms.

The superintendent is the only employee directly contracted by the school board and is compensated through an individual employment agreement approved by the board.

Does LLESD have a custom of providing “me too” raises for administrators?

“Me too” raises for administrators when unions negotiate a raise is a longstanding practice and common in public school districts throughout California. “Me too” agreements maintain pay alignment across employee groups. Since administrators are not part of bargaining units, their compensation is set separately. Mirroring negotiated increases helps prevent pay compression, supports recruitment and retention, and avoids separate compensation negotiations each time a union agreement changes.

While LLESD has approved “me too” agreements for managers over the years, it is a unique decision each time, and school boards make the decision in an open session separate from the agreements with its bargaining units.

Note that the superintendent is not included in the “me-too” agreement, as this compensation is negotiated by the board separately through a contract.