



2025 – 2025

Budget Presentation

June 12, 2025



The Annual Budget Cycle

- | | |
|---|---|
| <ul style="list-style-type: none">• June 12/26, 2025 | Hearing/Adopted 2025-26 Budget |
| <ul style="list-style-type: none">• December 18, 2025 | 1 st Interim Budget (Data as of October) |
| <ul style="list-style-type: none">• March 19, 2026 | 2 nd Interim Budget (Data as of January) |
| <ul style="list-style-type: none">• September 17, 2026 | Unaudited Actuals |
| <ul style="list-style-type: none">• December 17, 2026 | Audit Report |

The school district follows an annual budget cycle, starting with the initial budget proposal and proceeding through various review and update stages. At each period, the district updates the budget, certifies its financial condition, presents summaries to the Board of Education, and submits copies to the County Office of Education and the State.



General Fund Revenues

Unrestricted & Restricted

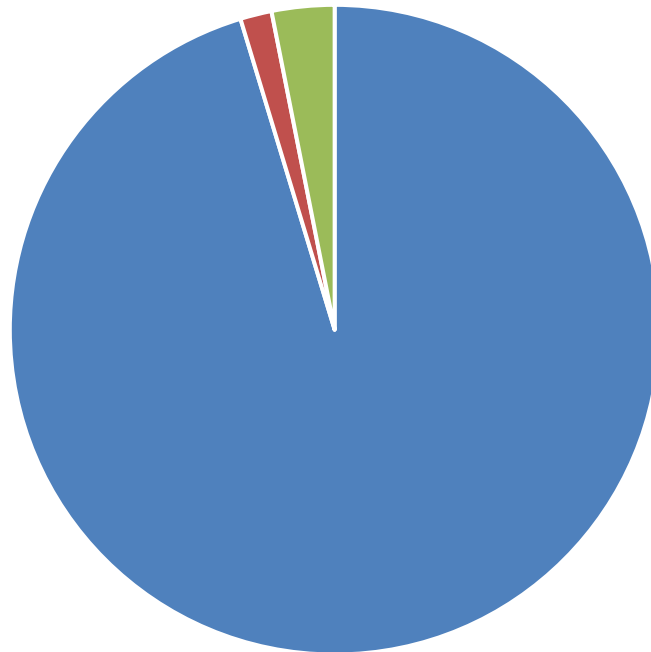
The Local Control Funding Formula (LCFF) is the primary source of revenue for the school district, accounting for 74% of the General Fund's \$47.8 million in total funding. The LCFF provides a base grant for each of the four grade spans, with the amount determined by the average daily attendance (ADA) of students, rather than total enrollment.

LCFF	74%	
Federal	6%	
Other State	17%	
Local	3%	

A significant portion of the LCFF revenue, \$9.8 million, is designated as Supplemental Funds to support the district's educational programs and initiatives.



Unrestricted General Fund Revenues



■ LCFF ■ Other State ■ Local

LCFF

State Aid	\$23,990,255
Education Protection Account	\$4,501,037
Property Taxes	\$6,783,139

Other State

SPED Early Intervention	\$61,000
Lottery	\$416,953
Mandated Costs Block Grant	\$101,613

Local

Interest & Lease	\$828,830
Other Local	\$324,322



Restricted General Fund Revenues

The school district's primary source of restricted revenue, or categorical funds, is from the State. These funds have specific restrictions on how they can be used.

70%

Other State

26%

Federal

3%

Local

Federal			
	Title I	\$1,386,415	
	CSI	\$421,191	
	SPED IDEA	\$411,936	
	Other Federal Funding	\$616,028	
Other State			
	Educator Effectiveness	\$254,009	
	CA Community Schools Partnership Program	\$1,282,500	
	Special Education	\$901,586	
	Prop 28 Arts and Music	\$403,568	
	Equity Multiplier	\$114,564	
	Learning Recovery Block Grant	\$784,294	
	Arts & Music Discretionary Block Grant	\$571,946	
	Lottery	\$172,914	
	Golden State Pathways Program	\$113,731	
	CTIEG	\$162,937	
	State Mental Health Services	\$173,011	
	STRS on-behalf	\$1,309,180	
	Other State	\$1,297,965	
Local			
	Medical Billing	\$319,226	
	ROP	\$50,000	



CA Community Schools Partnership Program

CCSPP

The California Department of Education (CDE) presented the proposed list of Cohort 4 Implementation Grantees for the California Community Schools Partnership Program (CCSPP). The State Board of Education (SBE) approved the proposal during its meeting on May 2025.

- Funding - \$6,412,500 over five years
- Required Staffing – Positions such as a Community School Coordinator, family engagement liaisons, and student support specialists must be hired to implement key components of the grant.
- Allowable CCSPP expenditures
 - Staffing & Coordination – Community School Coordinators, mental health staff, outreach workers
 - Integrated Student Supports – Health, mental health, nutrition, and social services
 - Family & Community Engagement – Parent workshops, home visits, advisory councils
 - Collaborative Leadership & PD – Training in SEL, trauma-informed practices, restorative justice
 - Expanded Learning – After-school programs, summer enrichment, internships

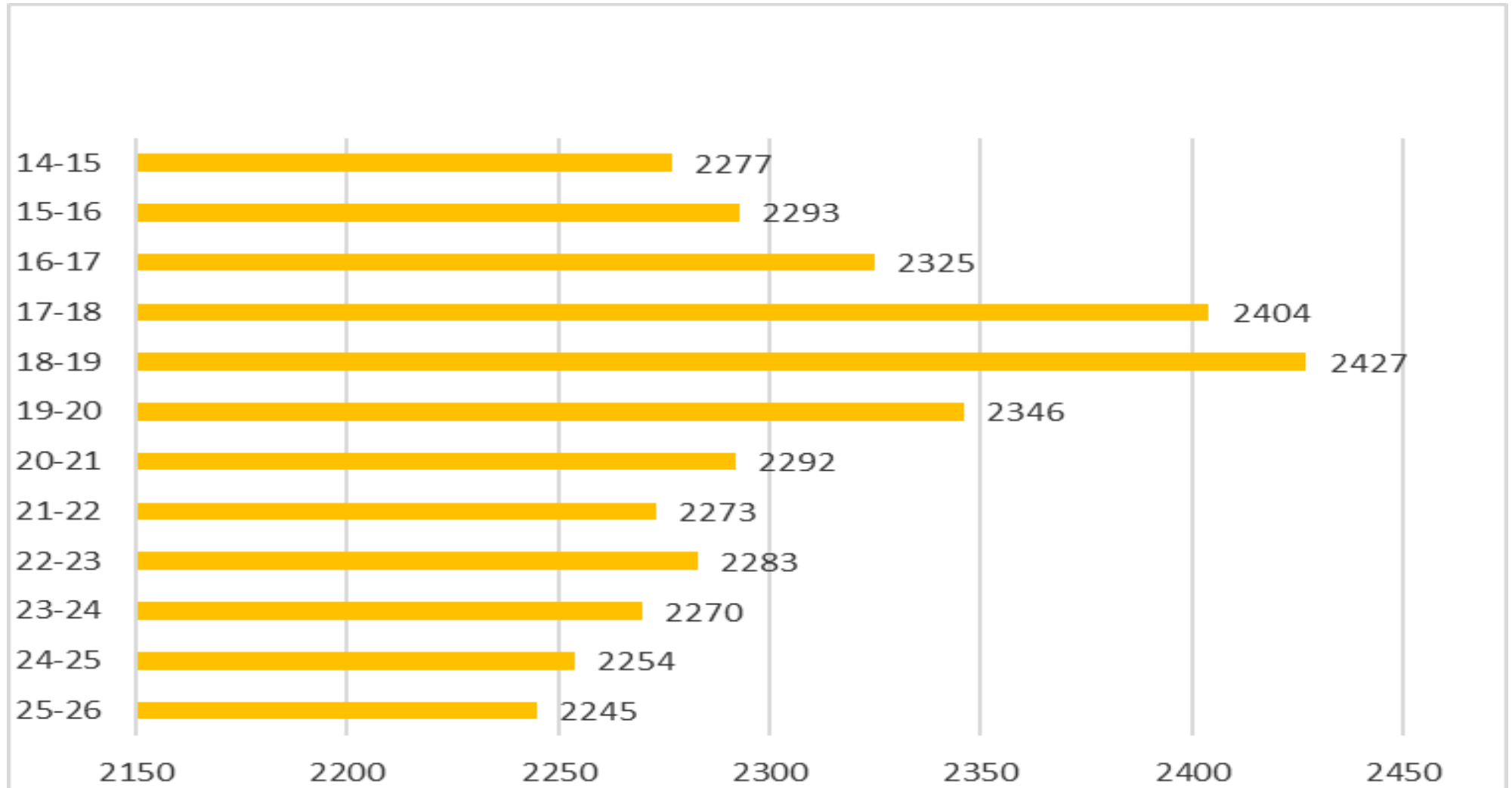


2025 - 26 Budget Assumptions

	<i>Projections 2025-26</i>	<i>Projections 2026-27</i>	<i>Projections 2027-28</i>
Revenues			
LCFF Cost of Living Increase (COLA)	2.300%	3.020%	3.420%
Lottery Unrestricted per ADA	\$191.00	\$191.00	\$191.00
Lottery - Prop 20 per ADA	\$82.00	\$82.00	\$82.00
Mandate Block Grant for Districts - K-8 per ADA	\$39.09	\$40.27	\$41.65
Mandate Block Grant for Districts - 9-12 per ADA	\$75.31	\$77.58	\$80.23
District & COE Enrollment Projection	2,285.00	2,285.00	2,285.00
Unduplicated as % of Enrollment	89.94%	89.95%	89.95%
District ADA to Enrollment %	92.51%	92.51%	92.51%
Current Year LCFF Average Daily Attendance	2,107.69	2,107.69	2,107.69
LCFF ADA Funding	2,107.69	2,107.69	2,107.69
LCFF Entitlement PER ADA (Average)	\$16,376.00	\$17,324.00	\$17,952.00
Expenditures	<i>Projections 2025-26</i>	<i>Projections 2026-27</i>	<i>Projections 2027-28</i>
Certificated Step & Column	1.000%	1.000%	1.000%
CalSTRS Employer Rate	19.100%	19.100%	19.100%
Classified Step & Range	1.00%	1.00%	1.00%
CalPERS Employer Rate	26.81%	26.90%	27.80%
Restricted Maintenance Account	3.00%	3.00%	3.00%
Deferred Maintenance Transfer	\$ 800,000.00	\$ 800,000.00	\$800,000.00
General Fund Contribution to Facilities	\$ 600,000.00	\$1,000,000.00	\$ 600,000.00



Enrollment





2025-26 Multi-Year Projections

	2025-26 Budget	2026-27 Projection	2027-28 Projection
Total Revenue	\$47.75 M	\$48.35 M	\$49.59 M
Total Expenditures	\$50.71 M	\$49.82 M	\$49.99 M
Annual Surplus / (Deficit)	(\$2.96 M)	(\$1.47 M)	(\$0.40 M)
Ending Fund Balance	\$18.26 M	\$16.79 M	\$16.39 M
Reserve Available %	17.36 %	16.13 %	16.82 %



2025-26

Components of Unrestricted Ending Fund Balance

		FY 25-26
		\$ 12,044,202
Assignments		
	Revolving Cash	5,000
	EV/Diesel Bus Replacement	521,250
	Reserved for Declining Enrollment	378,903
	Safety Measures	500,000
	MAA carry over	337,237
	Technology upgrades	900,000
	Professional Development	300,000
	Textbook adoption	300,000
	Early Retirement & Recruitment	687,784
Total Assignments		3,930,174
District Standard Reserve 3%		1,521,380
Additional District Standard Reserve 13%		6,592,648
Ending Fund Balance After Assignments		(0)



2024-25 2nd Interim Other Funds

Other Funds 2025-26 Ending Fund Balances

Fund 08 - Student Activity Special Reserve	\$119,369
Fund 11 - Adult Education	\$62,362
Fund 12 - Child Development Cafeteria Special	\$263,768
Fund 13 - Reserve	\$1,880,918
Fund 14 - Deferred Maintenance Fund Special Reserve Fund for Other Than Capital	\$315,828
Fund 17 - Outlay	\$1,877
Fund 25 - Capital Facilities - Developer Fees Special Reserve Fund for Capital Outlay	\$630,107
Fund 40 - Projects	\$3,578,163
Fund 51 - Bond Interest and Redemption	\$713,882
Total	\$7,566,274



Next Steps

June

- District adopts LCAP and Budget on June 26th.

July-August

- Closing the books for 24-25

September

- 2024-25 unaudited actuals presented to the Board on September 18th.



Thank You!