

Brea Olinda Unified School District
Second Interim Report for Fiscal Year 2024-25



Board of Education

Mrs. Carrie Flanders- President of the Board

Mr. Chris Becerra, Ed.D. - Vice President/Clerk of the Board

Mr. Paul Ruiz - Board Trustee

Mrs. Deana Miller - Board Trustee

Mr. Joseph Covey - Board Trustee

Administration

Brinda Leon, Superintendent

Richard Champion, Assistant Superintendent, Business Services

Valerie Rogers, Ph.D., Assistant Superintendent, Human Resources

Vacant, Assistant Superintendent, Educational Services

Our Schools



Table of Contents

Our Schools	1
Local Control Accountability Plan (LCAP)	4
Executive Summary	5
2nd Interim FY 2024-25 Key Guidance and MYP Projections Based on the Governor's Budget Proposal	6
Legislative Analysis Office: (LAO)The 2025-26 Budget Comments	10
Former Redevelopment Agencies Impact (RDA)	14
Employer CalPERS and CalSTRS	15
Enrollment vs. ADA Trends	16
Supplemental and concentration grant funding	18
Reserves	19
Certification	19
Recommendation	19
Financial Report Information	20
Revenue Assumptions (Current FY and MYP)	20
(1) Funded ADA is the greater of current fiscal year or the prior fiscal year or 3-PY average	21
Federal Funding	21
Routine Restricted Maintenance Account	21
Collective Bargaining Agreement	21
Special Revenue Funds	22
Fund 12 - Child Development Fund	22
Fund 13 – Cafeteria Fund	22
Fund 20 – Special Reserve Fund for Postemployment Benefits	22
Capital Project Funds	23
Fund 25 – Capital Facilities Fund	23
Fund 35 - School Facilities Fund	23
Fund 40 – Special Reserve Fund for Capital Outlay Projects	23
Next Steps	24
2023-24 School District Calendar	25
P1 Estimate Property Tax for 06/30/2025	27
School Services of California 2025-26 Governor's Budget Estimate	28



MISSION:

We are a devoted educational community that develops our students to become local and global influencers through dynamic learning experiences.

VISION:

Providing unlimited possibilities that ignite the educational imagination of all learners to thrive in our ever-changing world.

Focus Areas

- Focus Area 1 - Student Achievement: Student academic, behavioral, and social-emotional success is crucial to graduate from our schools ready to be purposeful leaders in college, career, and life.
- Focus Area 2 - Effective Instruction and Leadership: Leading with a positive growth mindset, all BOUSD staff emphasize meaningful, productive interactions and implement equitable, high-quality data-informed instruction. We actively engage each student in the learning process through the implementation of the core curriculum and effective instructional strategies, including the use of technology. To this end, we strive to attract, train, and retain employees as well as develop strategic leaders who embrace the vision and values of our district.
- Focus Area 3 - Community Engagement: Strong and effective communication builds trust and promotes a positive culture and encourages public relations by fostering a constructive and thoughtful relationship between schools, staff, and the community. BOUSD must effectively communicate with internal and external stakeholders in a timely, relevant, and consistent way to encourage meaningful conversations and enhance community support.
- Focus Area 4 - Student Safety and Connectedness: A safe and respectful environment is essential to student success. By knowing each student's name, face, and story, BOUSD promotes a culture that nurtures the emotional health, safety, and well-being of students, staff, and parents.
- Focus Area 5 - Utilization of Fiscal Capital: It is imperative for the district to operate efficiently and effectively with the limited resources available to meet the organization's educational goals and operational needs.

Local Control Accountability Plan (LCAP)



The LCAP serves as a comprehensive planning tool, guiding the District in setting goals, actions, and expenditures aligned with state priorities for its instructional program. Actions and expenditures may draw from various fund sources and other plans but must align with Education Code section 64001.

As part of the LCFF, school districts, charter schools and COEs must adopt a Local Control and Accountability Plan (LCAP). In creating this three-year plan, districts must consult with teachers, principals, administrators, other school staff, and local bargaining units. They are also required to engage with parents and students when developing and updating their LCAPs.

Based on a template developed by the State Board of Education, each district LCAP must identify goals and strategies to achieve those goals in each of eight state-identified priority areas, as well as locally determined priorities. LCAPs also must describe how districts plan to utilize additional funding from the LCFF targeted for students with higher needs to increase or improve services for those students and close achievement and opportunity gaps.

After districts' Boards adopt their LCAPs, the plans must also be reviewed and approved by the county superintendent in coordination with the approval of the district budget.

Eight State Priorities

In the Local Control and Accountability Plan (LCAP), school districts, in consultation with their communities, must develop goals and specific actions, as well as measurable student outcomes, for each of the eight statewide priorities and any additional locally defined priorities. These priorities are set by state statute.

- Priority 1 – Basic services. Providing all students with access to fully credentialed teachers in their subject areas, as well as instructional materials that align with state standards and safe, properly maintained school facilities.
- Priority 2 – Implementation of state standards. Ensuring school programs and services enable all students, including English learners, to access California's academic content and performance standards, including California's State Standards for English language arts and math, and Next Generation Science Standards and English Language Development Standards.
- Priority 4 – Student achievement. Improving achievement and outcomes for all students as measured in multiple ways such as test scores, English proficiency and college- and career-readiness.
- Priority 5 – Student engagement. Providing students with engaging programs and course work that keeps them in school, as measured in part by attendance rates, dropout rates and graduation rates.
- Priority 6 – School climate. Factors both inside and outside the classroom that impact student success such as health, safety, student discipline and school connectedness, as measured in part by suspension and expulsion rates, and surveys of students, teachers, and parents.
- Priority 7 – Course access. Ensuring all students have access to a broad course of study in all required subject areas including math, social science, science, visual and performing arts, health, P.E., and CTE, that prepare them for college and careers.
- Priority 8 – Other student outcomes. Measuring other important indicators of student performance in all required areas of study.

Executive Summary

The Executive Summary provides an overview of the financial data reported to the Orange County Office of Education using the Standardized Account Code Structure (SACS) format. The data and related exhibits included here aim to help all readers understand the reported information.

The Brea Olinda Unified School District's financial status consists of three key components:

1. Fund Balance (Beginning and Ending Balances)
2. Revenues
3. Expenditures

The district's overarching financial goals are to maintain appropriate reserve levels, maximize revenues, and allocate resources to areas with the greatest educational impact.

Financial Reporting Requirements

Per Education Code 42130, California school districts are required to report their financial data twice annually through what is known as the "Interim Report." The **Second Interim Report** reflects changes to the board-approved budget from July 1, 2024, through January 31, 2025. This report must be submitted to the County Office of Education (COE) by March 15, 2025.

Objectives of Financial Reports

The Interim Reports serve the following purposes:

- To review the district's financial condition periodically during the fiscal year.
- To inform the Board of Education and the public about the district's financial status.
- To identify necessary budget revisions based on current or projected financial data.

In addition to the Interim Reports, the district also submits a **Multi-Year Projection (MYP)** report. This report analyzes the district's enrollment, spending patterns, ending fund balance, and reserves for economic uncertainties. It covers the current fiscal year (FY 2024–25) as well as the subsequent two fiscal years (FY 2025–26 and FY 2026–27).

Who oversees local school district budgets?

Elected local governing boards approve school district budgets. State law (often referred to by its original authorizing legislation, as "AB 1200") sets additional financial standards for school districts and includes mechanisms to ensure adequate oversight. County superintendents of education are required to review and approve the annual budgets of each local school district. Districts must certify if they are able to meet

their financial obligations for the current plus two additional years. County superintendents of education validate those self-certifications.

AB 1200 (1991) and subsequent related legislation was enacted to help school districts avoid insolvency; it is a progressive law and empowers county superintendents with fiscal oversight to follow a progression of interventions when necessary. These interventions range from information and collaborative assistance to lowering a self-certification from “positive” to either “qualified” or “negative” to taking more stringent actions such as appointing a fiscal advisor.

2nd Interim FY 2024-25 Key Guidance and MYP Projections Based on the Governor’s Budget Proposal

Governor Newsom signed several budget and trailer bills before the end of June to adopt and implement the 2024-25 State Budget. On **June 26, 2024**, Assembly Bill (AB) 107 was signed as the Budget Act of 2024. Three days later, on June 29, 2024, both Senate Bill (SB) 108 (Budget Bill Junior #1) and SB 153 (Education Omnibus Budget Trailer Bill) were also signed. The budget preserved most of the proposals from the May Revision, with a few additional changes.

The final budget agreement between the governor and the Legislature addressed the state’s budget challenges through reserve drawdowns, spending reductions, new revenue proposals, internal borrowing, funding delays, fund shifts, and deferrals. In the negotiations leading up to the approved 2024-25 State Budget, the governor abandoned earlier funding proposals in favor of suspending Proposition 98 for 2023-24 and creating an \$8.33 billion maintenance factor. This amount will be repaid to LEAs starting with a \$4.07 billion payment in 2024-25.

On **September 30, 2024**, AB 176 (Education Omnibus Budget Trailer Bill #2) was signed, introducing revisions to the enacted budget provisions.

Major provisions in the 2024-25 State Budget include:

- The funded COLA for the Local Control Funding Formula (LCFF), special education and several other categorical programs outside the LCFF remain at 1.07%.
- To develop the budget package, the state finance team created deferrals in prior budget years that did not directly affect LEAs’ past budgets or cash flow. Looking forward, the budget imposes a partial deferral of \$245.6 million from the June 2025 payment to July 2025 — less than 5% of the most recent June second principal apportionment payment. LEAs unable to meet their financial obligations may apply for exemptions from the deferral.
- Several provisions to allow students make up lost instructional time, thereby offsetting student absences and mitigating learning loss. These provisions take effect July 1, 2025 (see the “Attendance Recovery” and “Instructional Continuity” sections of this message for details).

- The budget includes a \$100 million investment in the Inclusive Early Education Expansion Program to increase access to inclusive early care and education for children from birth to five years of age.
- The budget foregoes a planned investment of \$550 million to support the California Preschool, Transitional Kindergarten and Full-Day Kindergarten Facilities Grant Program in 2024-25.
- Suspension of the August 15 summer layoff window for certificated and classified staff during the 2024-25 fiscal year.

While the budget has many positive aspects, many LEAs continue to experience chronic student absences, long-term declining enrollment, and various cost pressures such as rising pension rates and energy costs. In addition, all remaining COVID-19 fiscal relief funds (e.g., the Elementary and Secondary School Emergency Relief Fund and the Expanded Learning Opportunities Grant) expired on September 30, 2024. Further, the Arts, Music and Instructional Materials Discretionary Block Grant and the Educator Effectiveness Block Grant will expire on June 30, 2026, while the Learning Recovery Emergency Block Grant (LREBG) is set to expire on June 30, 2028.

On **January 10, 2025**, Governor Gavin Newsom released the proposed state budget for 2025-26. The Governor's Budget represents an increase of approximately \$7.5 billion in Proposition 98 guarantee funding over the three-year period relative to the 2024 Budget Act. However, the budget proposes to provide only \$117.6 billion for education programs in 2024-25, instead of the current calculated Proposition 98 level of \$119.2 billion for that year. This is intended to mitigate the risk of appropriating more resources than are ultimately available when the final calculations for 2024-25 are made after the end of the fiscal year.

The 2025-26 budget includes \$118.9 billion in Proposition 98 funding for all TK-12 programs for continued fiscal stability to meet the obligations to TK-12 education. The major TK-12 funding provisions in the 2025-26 Governor's Budget are as follows:

- Proposition 98 Rainy Day fund includes a \$1.2 billion deposit in 2024-25 and \$376 million in 2025-26 for a revised balance of \$1.5 billion at the end of 2025-26. This balance does not trigger school district reserve caps in 2025-26.
- The funded cost-of-living adjustment (COLA) to the Local Control Funding Formula (LCFF), special education and several other categorical programs outside the LCFF is 2.43%.
- The budget provides a total of \$2.4 billion ongoing funding (inclusive of all prior years' investments) to support the full implementation of universal transitional kindergarten (TK) so that all children who turn four years old by September 1 of the school year can enroll in TK. The budget also provides an accumulated amount of \$1.5 billion in ongoing funding to support lowering the average student-to-adult ratio from 12-to-1 to 10-to-1 in every TK class.
- Expanded Learning Opportunities Program includes \$435 million in ongoing funds for full implementation of the program increasing the number of LEAs that offer universal access to students from those with an unduplicated pupil percentage of at least 75% to those with an unduplicated pupil percentage of at least 55%. This funding also includes ongoing support to LEAs with less than 55% unduplicated pupils to provide access to all unduplicated pupils.
- A Master Plan for Career Education is proposed for cross-agency collaborative planning and coordination with state and regional education and workforce initiatives.

- The budget proposal includes continued investments in evidence-based literacy and professional learning including: \$500 million in one-time funds for TK-12 literacy & mathematics coaches, \$40 million in one-time funds for purchase of screening materials and training for educators to administer literacy screening, \$25 million (\$5 million annually through 2029-30) to launch a Literacy Network within the Statewide System of Support, and \$300,000 in one-time non-Prop 98 in 2024-25 for the Instructional Quality Commission to develop a curriculum guide and resources for teaching personal finance 4 | Page per Assembly Bill (AB) 2927.
- The budget includes \$150 million in one-time funding to support recruitment and retention of teachers to serve in priority schools through the new Loan Repayment for Teachers in Priority Schools Program and an additional \$100 million in one-time funding to extend the timeline of the existing National Board Certification Incentive Program.
- The budget includes nearly \$1.8 billion in one-time funding for the Student Support and Professional Development Discretionary Block Grant to address rising costs and to fund statewide priorities including:
 - (1) professional development for teachers on the ELA/ELD framework;
 - (2) professional development for teachers on the mathematics framework;
 - (3) teacher recruitment and retention strategies; and
 - (4) career pathways and dual enrollment. Proposed funds will be disbursed on an average daily attendance (ADA) basis and will be available through June 30, 2029.
- The budget includes \$378.6 million in one-time funding to support the Learning Recovery Emergency Block Grant (LREBG) through 2027-28.
- Kitchen Infrastructure and Training grants of \$150 million one-time funds for specialized kitchen equipment, infrastructure and training to provide freshly prepared meals with locally-grown ingredients.
- Universal Meals receives additional ongoing funding of \$106.3 million.
- English Language Proficiency Screening instrument for TK students receives \$10 million in one-time funding to support multilingual learners.
- TK-12 High Speed Network budget includes a proposed \$3.5 million in additional ongoing funding.
- The budget includes \$2 million in one-time funding for IEP digitization and translation into multiple languages.
- Homeless Education Technical Assistance Centers, which were first established through the American Rescue Plan Act's Homeless Children and Youth programs, will receive \$1.5 million ongoing funding.
- The budget includes \$1 million in one-time funds to evaluate and make recommendations to streamline and improve the state's process for developing and adopting standards, curriculum frameworks and instructional materials.
- The requirement to offer a course in ethnic studies as a high school graduation requirement for the incoming freshman class in 2025-26 is not triggered.

Given current revenue projections, where legislation was not funded in prior budgets and remains contingent on a future appropriation (as is the case with AB 101 and other bills), the administration is not proposing funding. Although the Governor's Budget fully funds the estimated COLA and avoids cuts to

ongoing education programs, the financial impact of devastating wildfires in Southern California, absenteeism due to immigration concerns for families and potential federal policy and funding changes with a new administration bring a risk of state budget shortfalls in future years. Moreover, many LEAs continue to experience chronic student absences, long-term declining enrollment, and various cost pressures such as increased pension rates and energy costs.

As a reminder, the Arts, Music and Instructional Materials Discretionary Block Grant and the Educator Effectiveness Block Grant expire on June 30, 2026, and the LREBG expires on June 30, 2028. Given the risks associated with the state budget, LEAs should exercise caution before budgeting for any of the increases included in the Governor’s Budget other than statutory COLA. These increases, especially the \$1.8 billion for Student Support and Professional Development discretionary Block Grant, will likely change before the final state budget is enacted.

Proposition 28 – The Arts and Music in Schools Funding Guarantee and Accountability Act

Voters passed Proposition 28 in November 2022. The amount of statewide funding is 1% of the kindergarten through grade 12 portion of the Proposition 98 guarantee from the prior year. This funding is distributed to LEAs based on prior-year student enrollment and prior-year enrollment of students eligible for free or reduced-price meals. Although funding is distributed to LEAs, the funds must be allocated to the eligible schools in the amounts calculated by the CDE. Preliminary allocations and important information can be found here: <https://www.cde.ca.gov/fg/aa/pa/prop28ams.asp>.

School Districts with enrollment of more than 500 pupils must spend at least 80% of the funds to employ certificated or classified employees to provide arts education instruction. The remaining funds may be used for supplies, curricula, professional learning, materials, and arts education partnership programs. No more than 1% of funds received may be used for a School District’s administrative expenses, including indirect costs, to implement this program. These funds must be used to supplement and not supplant current funding for these programs.

There are several reporting requirements as follows:

- School Site Expenditure Plan – Not required to be board-approved but must be or posted on the LEA’s website or submitted to the CDE. No template has been provided for this plan.
- Annual Report – Must be board-approved, posted on the LEA’s website and provided to the CDE for posting on its website. The CDE is developing a standard reporting tool. The required information for this report includes:
 - The number of full-time equivalent teachers, classified personnel and aides funded by the program.
 - The number of pupils served.
 - The number of school sites providing programs.
- Annual Certification
 - LEAs must annually certify that all funds will be used to provide arts education programs, among other assurances.
- Three-Year Expenditure Report

- By October 1, after each three-year expenditure period concludes, LEAs are required to report to the CDE the amount of unexpended funds. The CDE is developing a standard reporting tool.

These funds are subject to the annual state compliance audit

Legislative Analysis Office: (LAO)The 2025-26 Budget Comments

Legislative Analyst Report - November 2024 - Fiscal Outlook for Schools and Community Colleges for fiscal year 2025-26 <https://lao.ca.gov/Publications/Report/4839>

Summary of the 2025-26 Fiscal Outlook for Schools and Community Colleges (California Legislative Analyst's Office)

Key Takeaways:

- **Moderate Increase in Funding:** The Proposition 98 minimum guarantee for school and community college funding is projected to be \$1.5 billion (1.3%) higher than the 2024-25 budget.
- **Freed-Up Funds:** With the expiration of one-time costs and adjustments, \$2.8 billion will be available for new commitments.
- **Proposition 98 Reserve Deposit:** The 2024-25 guarantee increased by \$3 billion (2.6%), leading to a \$3.7 billion deposit into the Proposition 98 Reserve, triggering a cap on school district reserves.
- **Cost-of-Living Adjustment (COLA):** A 2.46% COLA for schools and community colleges will cost \$2.4 billion.

Economic & Revenue Projections:

- **Slow Revenue Growth Expected:** The economy is forecasted to grow at 1.2% in 2025-26, with a more moderate recovery in later years.
- **Stock Market & High-Income Workers Impact Revenue:** Gains for high-income earners, especially in the tech sector, have bolstered tax revenue, but reliance on stock market performance adds risk.

Future Budget Considerations:

- **Potential Budget Shortfalls:** If revenue growth slows, the state could face \$2–\$4 billion shortfalls in coming years, making budget planning crucial.
- **Use of Available Funds:** The Legislature could:
 - Eliminate Deferrals (\$487 million) to restore the regular payment schedule.
 - Allocate Funds for One-Time Uses, such as restoring past program cuts or setting aside funds for future legislation.
 - Implement Targeted Ongoing Increases in education programs.

Overall, while the 2025-26 budget outlook for schools and community colleges is positive, economic uncertainty and reliance on volatile revenue sources require careful planning to maintain long-term fiscal stability.

Overview of School Funding

Funding Increase in 2025-26

- Proposition 98 Minimum Guarantee: The state constitution requires a minimum level of funding for K-14 education under Proposition 98 (1988).
- Projected Increase: The minimum guarantee for 2025-26 is estimated at \$116.8 billion, which is \$1.5 billion (1.3%) higher than the 2024-25 enacted budget level.
- Freed-Up Funds: The state will free up \$3.7 billion from one-time costs expiring in 2024-25.
- Ongoing Commitments: After accounting for a 2.46% statutory cost-of-living adjustment (COLA) for schools and community colleges, \$2.8 billion remains available for new commitments.

2024-25 Funding Changes Impacting 2025-26

- Increase in the 2024-25 Guarantee: Compared to the June 2024 budget estimates, the minimum guarantee for 2024-25 has increased by \$3 billion (2.6%), largely due to higher-than-expected General Fund and local property tax revenues.
 - Reserve Deposit Requirement: Nearly all of this additional funding must be deposited into the Proposition 98 Reserve, bringing the total reserve balance to \$3.7 billion.
 - Impact on School Districts: When the Proposition 98 Reserve balance exceeds 3% of the total Proposition 98 funding for schools, a cap on school district local reserves is triggered, limiting their ability to save for future downturns.
-

Economic and Revenue Trends Affecting School Funding

Economic Slowdown and Revenue Uncertainty

- California's economy has been experiencing a slowdown for nearly two years, with a weak labor market and sluggish consumer spending.
- Job Market Weakness: While government and healthcare sectors have added jobs, other sectors (including tech) have shown little to no job growth in the last 18 months.
- Increased Unemployment: The number of unemployed Californians is 25% higher than in the strong labor markets of 2019 and 2022.
- Declining Consumer Spending: Inflation-adjusted retail and taxable sales have been falling throughout 2024.

Stock Market-Driven Revenue Growth

Despite economic challenges, state revenue has exceeded projections due to strong income growth for high-income workers.

- **Stock Market Impact:** Much of the increase in state tax revenues is linked to stock-based compensation and bonuses among high-income earners, particularly in the tech industry.
- **Risk of Revenue Volatility:** The stock market's performance has a major impact on state revenue, making education funding vulnerable to potential downturns.

Projected General Fund Revenue Growth

- **Weak Growth Expected in 2025-26:** General Fund revenues are forecasted to grow by only 1.2%, significantly below the 15-year historical average of 6% per year.
 - **Moderate Recovery Expected:** Growth is projected to increase to 3.5% in 2026-27 and 5.5% annually in 2027-28 and 2028-29.
-

Key Budget Considerations for 2025-26

Available Funds for New Commitments (\$2.8 Billion)

The state has \$2.8 billion in ongoing Proposition 98 funding available for new commitments in 2025-26, after accounting for:

- Freed-up funds from one-time costs expiring in 2024-25
- \$2.4 billion cost of the 2.46% COLA
- \$1.5 billion increase in the minimum guarantee

Potential Uses of Available Funds

The Legislature could allocate these funds in several ways:

1. Restoring Deferrals (\$487 million)
 - The 2024-25 budget included payment deferrals to schools and community colleges. Using available funds to eliminate these deferrals would restore normal payment schedules and improve fiscal stability.
2. One-Time Spending for Budget Resiliency (\$2.3 billion remaining)
 - Reserving funds for future economic uncertainty would help avoid cuts to ongoing programs if revenues fall short.
 - Potential priorities for restoration:
 - \$1.1 billion cut from the Learning Recovery Emergency Block Grant
 - \$1 billion reduction in grants for electric school buses
3. Targeted Ongoing Investments in Schools and Colleges
 - Expanding the Local Control Funding Formula (LCFF) for K-12 schools

- Increasing funding for community colleges through the Student Centered Funding Formula (SCFF)
- Investing in special education, low-income student support, or career technical education

Multi Year Budget Risks and Planning Strategies

Projected Funding Trends (2026-29)

- The Proposition 98 guarantee is expected to grow moderately, averaging 4.7% annually after 2025-26.
- By 2028-29, the guarantee could reach \$134.2 billion—an increase of \$17.4 billion from 2025-26.

Potential Budget Shortfalls in a Weaker Economy

- If revenue grows slower than expected, the state could face education funding shortfalls of \$2–\$4 billion annually.
- This would make it difficult to maintain existing school and community college programs without budget cuts or revenue increases.

The Role of the Proposition 98 Reserve

- The \$3.7 billion in the Proposition 98 Reserve will help cushion schools from funding reductions.
- However, withdrawals will likely be required after 2025-26, especially if revenue growth remains sluggish.

Conclusion: Key Decisions for the Legislature

Short-Term Budget Priorities (2025-26)

- Eliminate Deferrals (\$487 million) to stabilize payments.
- Use One-Time Funds (\$2.3 billion) for reserves or program restorations.
- Consider Limited Ongoing Commitments, with flexibility for future adjustments.

Long-Term Fiscal Strategy (2026-29)

- Monitor economic trends and stock market volatility, as they directly impact tax revenue.
- Plan for potential funding shortfalls by maintaining reserves and limiting ongoing spending commitments.
- Ensure any new education investments align with long-term funding stability.

Bottom Line

While 2025-26 presents a modest funding increase for schools and community colleges, the economic outlook remains uncertain, and revenue volatility poses risks. Careful budgeting—focusing on reserve building, strategic one-time spending, and limited ongoing commitments—will be essential for maintaining fiscal stability in California’s K-14 education system.

Former Redevelopment Agencies Impact (RDA)

Since the closing of the 2022-23 financial statements; we have been working with a consultant to aid the district with revenues from the former RDAs, both in H.O.P.E. and the district restricted funds. In summary, the impacts on our financials and forthcoming board resolution in the near future will provide the district clarity on both the use and requirements under the law throughout the district boundaries, funding both education facilities and deferred maintenance projects. As this is a financially complicated transaction, both the proper use of and accounting thereof, district staff will continue to utilize the services of the qualified consultant and present findings in this fiscal year's board meeting,

In summary, pursuant to ABX1 26, AB 1484, SB 107 et al ("RDA Dissolution Law" or "RDL"), has identified (i) recurring Pass-Throughs to District paid by County Auditor-Controller ("A-C") for redevelopment project areas ("Project Areas") of former redevelopment agencies ("RDAs") from Redevelopment Property Tax Trust Funds ("RPTTF") for Successor Agencies ("SAs"); and estimated (ii) recurring residual distributions to District from the RPTTF and occasional/one-time asset liquidation revenues (collectively, "Other RDA Revenues") also paid to District by County A-C, may be completed over several phases:

- Data Analysis and Pass-Through Usage Restrictions: The district continued to receive in FYs 21/22 and 22/23 pursuant to a negotiated Pass-Through agreement for a three other Project Areas of the former Brea RDA
- Pass-Through Duration Analysis: Despite dissolution of RDAs by the Legislature on February 1, 2012, Pass-Throughs have continued to be paid. And under the RDL, the district's consultant estimates that Pass-Throughs to the District will continue from FY 22/23 for at least 13 future years, with the actual future termination date to be determined.
- Phase 3: Project Future Pass-Through Projections Owed and Evaluate Accuracy of Pass-Throughs Received

All Pass-Throughs are:

- Functionally restricted to educational facilities, including maintenance (e.g., RRMA) for 56.7% of AB 1290 Pass-Throughs and 100% of agreement Pass-Through (unless prohibited by the agreement)
- Geographically restricted for 56.7% of AB 1290 Pass-Throughs and up to 100% of the Contractual Pass-Through (as may be stipulated in the agreement)

Furthermore, the Board of Education adopted Resolution #24-02 : A Resolution Making Determinations And Findings Of Compliance With Geographic Usage Restrictions On Ab 1290 Pass-Through Payments Per Health And Safety Code Section 33607.5 (A)(S) to allow RDA pass-throughs to be expend throughout the district

Therefore, utilizing the estimates produced (Table C - attached) and conservative assessed value (AV) growth of 2.0% in AB1290 Pass-Throughs for the project areas of the former Brea RDA areas A and B in

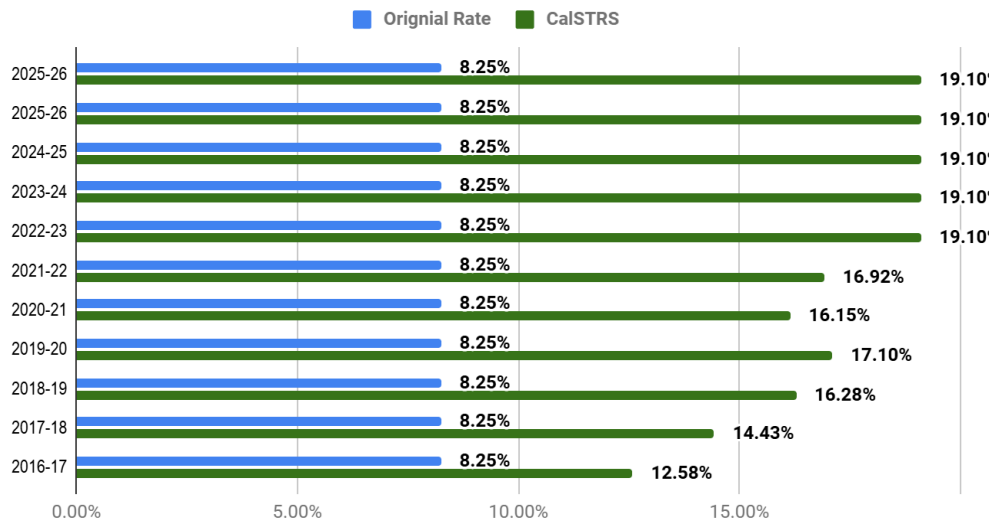
the preparation of this report. The district continues its forensic accounting on the areas A-C for prior years receipts, and will continue to explore former Brea RDA area C. The district will update receipts when received and reconcile at the end of the fiscal year 2024-25.

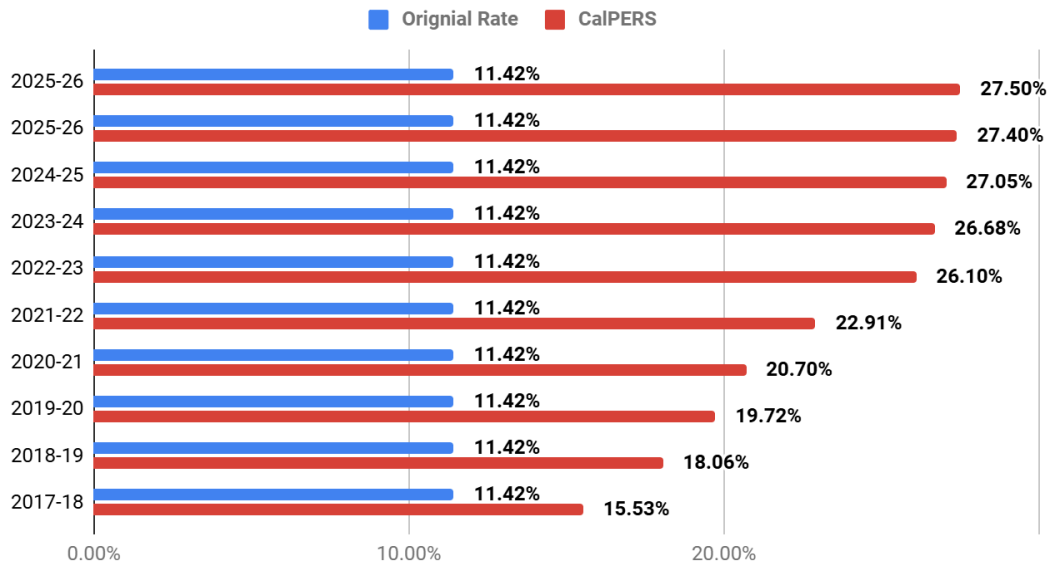
Employer CalPERS and CalSTRS

The rising cost of pension obligations presents a serious challenge, particularly for school districts, continuing to increase in the budget year and out-years ahead. The amounts allocated will set the CalSTRS employer contribution rate at 19.10% in 2024-25, with an estimated 19.10% for both 2025-26 and 2026-27. Similarly, the CalPERS Schools Pool employer contribution rate is 27.05% in 2024-25, and an estimated rate of 27.40% in 2025-26 and 27.50% in 2026-27.

Despite significant overall increases in state funding to schools, some districts are or may soon be in the difficult position of making budget cuts due to the need to fulfill rising pension obligations. School districts are primarily funded by the state based on the set LCFF formula, but their pension contribution rates for CalSTRS, which covers retired teachers, and CalPERS, which covers other retired public employees, are set by the Legislature. Thus, districts have little ability locally to control these increased pension costs

Highlight below is a comparison of growth both in CalSTRS and CalPERS employer rates as compared to rates prior to reforms and changes under PEPRA (Public Employees' Pension Reform Act).





It is important to note that these costs will happen regardless of increases in Proposition 98 funding for schools.

Enrollment vs. ADA Trends

The primary determinant of District income is the calculation of the average number of students attending school daily. This figure, known as Average Daily Attendance (ADA), is multiplied by the District's LCFF rate per ADA to ascertain its total income.

Given ADA's pivotal role in the District's income framework, projecting ADA for the upcoming fiscal year and beyond is a critical aspect of income projection. Even minor fluctuations in ADA can translate to significant gains or losses, impacting the District's income by tens of thousands of dollars. To ensure alignment between projected LCFF income and the District's budgeted or revised estimates, attendance records are monitored monthly, with ADA continually updated throughout the year.

Enrollment figures are reported annually in October, while ADA is submitted to the State three times during the fiscal year:

- P-1: The average attendance for the Second four (4) months of school,
- P-2: The average attendance for the Second eight (8) months of school,
- Annual: The annual average attendance for the entire school year.

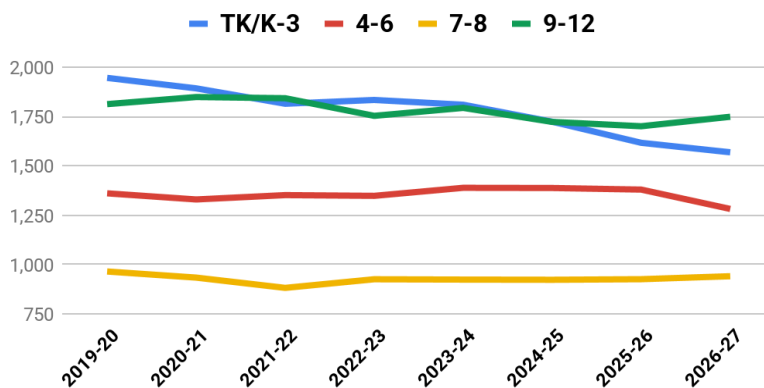
Public schools are unique in that they receive funding based on the population they serve, unlike cities or counties, which do not experience revenue fluctuations based on citizen numbers. The majority of public school income is tied to attendance rather than enrollment; the state compensates districts based on student attendance, not enrollment figures. Consequently, costs incurred in setting up the instructional program represent a loss unless students attend consistently.

Accurate school enrollment projections are vital for staffing, budgeting, and classroom allocations. School districts rely on these projections to anticipate future needs and plan accordingly. Enrollment projection services play a crucial role in various school planning activities, including facility planning, staffing, redistricting, program development, and technology requirements. While districts continuously conduct demographic studies and employ best practices to forecast enrollment, results may be imprecise and occasionally inaccurate.

Regarding funding, the concept of average daily attendance (ADA) has evolved to include a third category. Currently, districts are funded based on the higher of the current year's ADA percentage or the previous year's. The Governor's proposal to incorporate the average of the three prior years' ADA into the budget process, as districts like BOUSD will adopt, aims to mitigate the impact of declining enrollment.

	2024-25 Second Interim	2025-26 Projected	2026-27 Projected
Enrollment	5,758	5,624	5,541
Est. Actual ADA	5,509.83	5381.86	5,302.60
Funded ADA	5,740.07	5,569.56	5,543.92
Current or Prior	Prior Yr	3 PY Average	3 PY Average
ADA %	95.5%	95.5%	95.5%
Rolling UPP %	31.26%	34.75%	38.30%

Enrollment Trends - By Grade Span (Budget)



Grade Span	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25 2nd Interim	2025-26 Estimated	2026-27 Estimated
TK/K-3	1,946	1,893	1,815	1,834	1,810	1,724	1,617	1,569
4-6	1,361	1,330	1,352	1,348	1,389	1,388	1,380	1,282
7-8	965	934	882	926	924	923	926	941
9-12	1,813	1,849	1,843	1,754	1,794	1,723	1,701	1,749
Total	6,085	6,006	5,892	5862	5,917	5,758	5,624	5,541

Supplemental and concentration grant funding

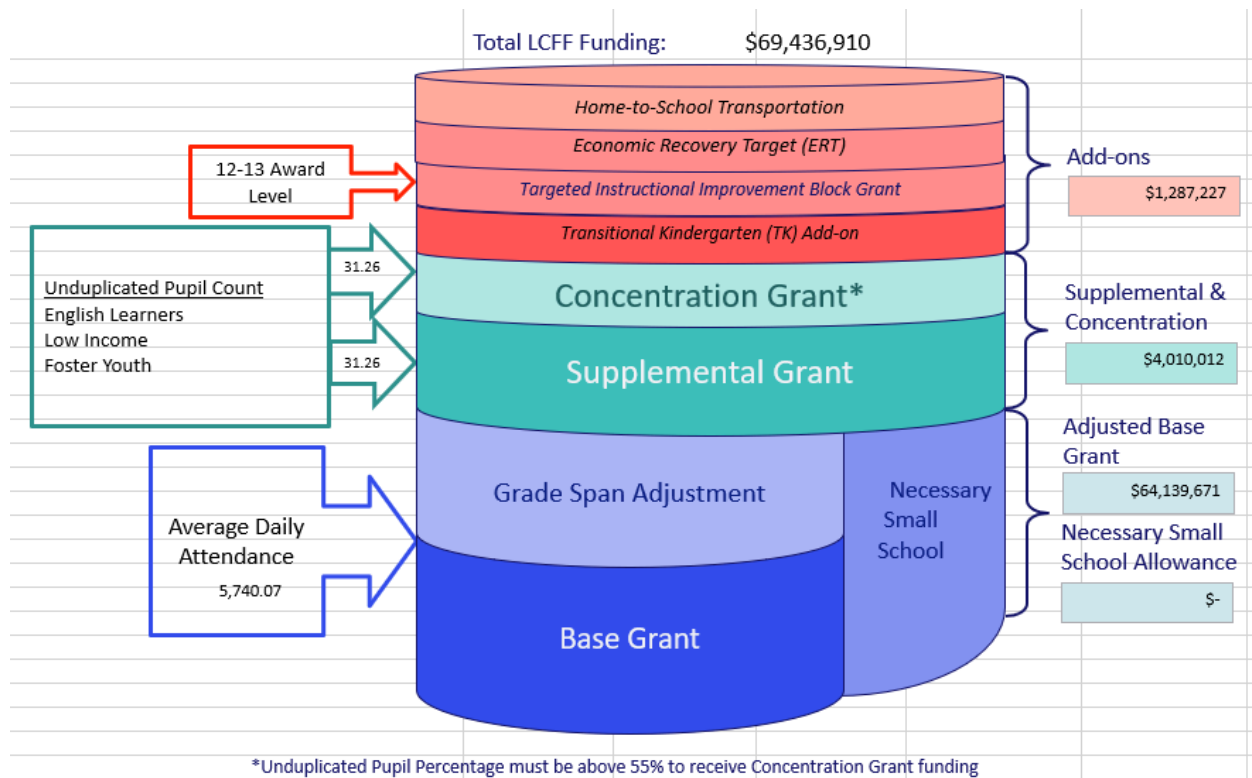
Additional funding beyond the LCFF Base Grant is calculated based on the percentage of “unduplicated pupils (UPP)” enrolled in the LEA on Census Day (Second Wednesday in October) as certified for Fall P-1.

School districts and charters receive **supplemental** funding equal to 20 percent of the base **grant** for each high-need student. Districts will receive an extra 65 percent of the base grant , in addition to the 20 percent supplemental grant for those high-need students above the 55 percent enrollment threshold, which BOUSD currently does not receive.

The percentage equals:

- Unduplicated count of pupils who (1) are English learners, (2) meet income or categorical eligibility requirements for free or reduced-price meals under the National School Lunch Program, or (3) are foster youth. “Unduplicated count” means that each pupil is counted only once even if the pupil meets more than one of these criteria (EC sections 2574(b)(2) and 42238.02(b)(1)).
- Divided by total enrollment in the LEA (EC sections 2574(b)(1) and 42238.02(b)(5)).

Projections for MYP impact on BOUSD LCFF supplemental funding for 2024-25 is projected at Second Interim to be \$4,010,012.



Reserves

The Orange County Department of Education emphasizes the importance of maintaining adequate reserve levels. The Government Finance Officers Association, a national organization representing finance officials at all levels of government, recommends that school districts and local governments maintain reserves equivalent to at least two months of operating expenditures, or approximately a 17% reserve, to mitigate revenue shortfalls and unforeseen expenses. Additionally, the association suggests developing a formal policy regarding minimum reserves and considering larger reserves, especially when revenues or expenditures are volatile.

Certification

Based on the information contained in this report, the District's Board of Trustees must certify as to whether the District will be able to meet its financial obligations for the remainder of the current fiscal year (FY 2024-25) and for the two (2) fiscal years following (FY 2025-26 & FY 2026-27).

The intent of the MYP report is to certify the District's ability to meet its financial obligations. The District will issue one of the following certifications:

- Positive Certification: The District **WILL MEET** their financial obligations for the current and two (2) subsequent fiscal years, OR
- Qualified Certification: The District **MAY NOT MEET** their financial obligations for the current or two (2) subsequent fiscal years, OR
- Negative Certification: The District **WILL BE UNABLE TO MEET** their financial obligations for the remainder of the current year or subsequent fiscal years based upon current projections (not meeting reserves in current year or negative fund balances in any year)

Recommendation

It is recommended that the Board:

1. Approve a **POSITIVE CERTIFICATION** to the County Superintendent that the District can meet its financial obligations through the end of the fiscal year and for the subsequent two years.
2. Approve the budget revisions listed in the projected year totals.

Financial Report Information

The District's Budget and Accounting format are based on the California School Accounting Manual (CSAM) and utilize the Standardized Account Code Structure (SACS). Accounting is the fiscal information system for business. The District's accounting, referred to as Governmental Accounting, is organized and operated on a fund basis. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

Revenue Assumptions (Current FY and MYP)

Planning Factors	2024-25 2nd Interim	2025-26 Estimated	2026-27 Estimated
Cost of Living Adjustments COLA			
• LCFF COLA	1.07%	2.43%	3.52%
• Special Education/Categorical COLA	1.07%	2.43%	3.52%
• Grade Span Adjustment:TK-3	2.60%	2.60%	2.60%
• Grade Span Adjustment 9-12	6.56%	6.56%	6.56%
Employer Benefit Rates			
• CalSTRS	19.10%	19.10%	19.10%
• CalPERS-Schools	27.05%	27.40%	27.50%
• State Unemployment Insurance	0.05%	0.05%	0.05%
Lottery PER ADA-Unrestricted/Restricted	\$191.00/\$82.00	\$191.00/\$82.00	\$191.00/\$82.00
Universal TK /ADA	\$3,077.00	\$3,152.00	\$3,263.00
Mandated Block Grant: K-8/ADA	\$38.21	\$39.14	\$40.52
Mandated Block Grant: 9-12/ADA	\$73.62	\$75.41	\$78.06
LCFF Property Tax Sources (P1 Est)	\$52,213,795	\$53,780,209	\$55,393,615
State Aid-LCFF	\$16,075,101	\$14,603,953	\$15,547,636
EPA Funding	\$1,148,014	\$1,113,912	\$1,108,784
Negotiations	Certificate: Settled Classified: Settled Mgmt & Other: Salary Settled	Certificate: Not settled Classified: Not settled Mgmt & Other: Not settled	Certificate: Not settled Classified: Not settled Mgmt & Other: Not settled

Staffing: Step & Column	1.5%	1.5%	1.5%
Health & Welfare	6.0%	6.0%	6.0%
Reserves for Economic Uncertainty	3.0%	3.0%	3.0%
Routine Restricted Maintenance	3.0%	3.0%	3.0%

⁽¹⁾ Funded ADA is the greater of current fiscal year or the prior fiscal year or 3-PY average

Federal Funding

The District is expected to receive funding in-line with Fiscal Year 2024-25. Due to the uncertainty from Washington, the District has been advised by the County Office of Education and third-party advisors to maintain a conservative budget expectation and be flexible with program funding and being able to make needed adjustments as warranted.

Routine Restricted Maintenance Account

The contribution to the Routine Restricted Maintenance Account (RRMA) is in full effect for the 2023-24 year and beyond. Any LEA which qualifies based on EC § 17070.75(b)(2) must contribute no less than 3% of total General Fund expenditures to Resource Code 8150.

Compliance with this law is monitored through the Criteria and Standards, but ultimate compliance is measured against total General Fund expenditures as of Unaudited Actuals, adjusted for the exceptions above. Note that the law does not contemplate how much is spent in the RRMA, but only that the contribution is no less than 3%.

Collective Bargaining Agreement

As of January 31, 2025, the district has reached agreements for the current for on-schedule salary increases, thus the budget does not include any adjustments to salary, as well professional development costs, substitute costs, or other changes to the agreements that need to be budgeted for the subsequent fiscal years of 2025-2026 and 2026-27.

Special Revenue Funds

Fund 12 - Child Development Fund

The Child Development Fund is used to account separately for Federal, State, and Local Revenues used to administer child development programs such as:

- Preschool
- School Readiness and Learning Links,

Expenditures may be made only for operation of child development programs, including costs incurred in the maintenance and operation of child development service per Education Code Section 8328

Fund 13 – Cafeteria Fund

This fund is used to account separately for federal, state, and local resources to operate the food service program (*Education Code* sections 38090 - 38100). The principal revenues in this fund are:

- Child Nutrition Programs (Federal)
- Child Nutrition Programs (State)
- Food Service Sales
- Interest All Other Local Revenue

The Cafeteria Special Revenue Fund (Fund 13) shall be used only for those expenditures authorized by the governing board as necessary for the operation of the LEA's food service program (*Education Code* sections 38091 and 38100).

Fund 17 - Special Reserve Fund for Other Than Capital Outlay Projects

Board approved [Resolution #23-08](#) authorized the establishment of Fund 17 with the County Treasurer for the purpose of maintaining a separate accounting of reserves for other than capital outlay projects. The intent of administration is to transfer or appropriate funds for specific purposes or intents of the Board of Education, Administration, or contract purposes.

Fund 20 – Special Reserve Fund for Postemployment Benefits

This fund is used pursuant to *Education Code* Section 42840 to account for amounts the LEA has earmarked for the future cost of post-employment benefits (OPEB) but has not contributed irrevocably to a separate trust for postemployment benefit plan. Amounts accumulated in this fund must be transferred back to the general fund for expenditure (*Education Code* Section 42842).

Although this fund is authorized by statute, it does not meet the GAAP definition of a special revenue fund; it functions effectively as an extension of the general fund. This fund does not have an ongoing revenue source other than interest revenue. It is supported when the district transfers money into this

interest-bearing account. Without recurring revenues, expenditures would not be considered to fund ongoing programs or costs.

Capital Project Funds

Fund 25 – Capital Facilities Fund

On May 27, 2024 the Board of Education approved [Resolution No 24-08](#) increasing the School Facility Fees for residential development to \$5.17 per square foot and \$0.84 for commercial and industrial developments. Developer Fee Study Report [HERE](#). The next opportunity the district will be able to revisit the allowable fees will be in the calendar year 2026.

This fund is used primarily to account separately for monies received from fees levied on development projects as a condition of approval (*Education Code* sections 17620–17626 and *Government Code* Section 65995 et seq.). The authority for these levies may also be county or city ordinances (*Government Code* sections 65970–65981) or private agreements between the LEA and the developer. Interest earned in the Capital Facilities Fund (Fund 25) is restricted to that fund (*Government Code* Section 66006).

The principal revenues in this fund are: Interest and Mitigation/Developer Fees

Expenditures in Fund 25, Capital Facilities Fund, are restricted to the purposes specified in *Government Code* sections 65970–65981 or *Government Code* Section 65995 et seq., or to the items specified in agreements with the developer (*Government Code* Section 66006). Costs of justifying and adopting fees may be paid from Fund 25 (*Education Code* Section 17620). Administrative costs of collecting fees may be reimbursed from Fund 25 within the limitations of *Education Code* Section 17620. Eligible expenditures incurred in another fund may be reimbursed to that fund by means of an inter-fund transfer of direct costs (see Procedure 615).

Fund 35 - School Facilities Fund

The School Facilities Fund exists to account separately for funds approved state funded facility projects and for any District matching funds required for these projects.

Fund 40 – Special Reserve Fund for Capital Outlay Projects

This fund exists primarily to provide for the accumulation of general fund monies for capital outlay purposes (*Education Code* Section 42840). This fund may also be used to account for any other revenues specifically for capital projects that are not restricted to fund 21, 25, 30, 35, or 49. Other authorized resources that may be deposited into the Special Reserve Fund for Capital Outlay Projects (Fund 40) are proceeds from the sale or lease-with-option-to-purchase of real property (*Education Code* Section 17462) and rentals and leases of real property specifically authorized for deposit to the fund by the governing board (*Education Code* Section 41003).

The principal revenues and other sources in this fund are:

- Federal, State, or Local Revenues
- Rentals and Leases
- Interest
- Other authorized interfund transfers In, from both Unrestricted and Restricted Sources
- Proceeds from Sale/Lease–Purchase of Land and Buildings
- Federal Emergency Management Act (FEMA)

Transfers from the general fund to Fund 40 a for capital projects that do not have a funding source (i.e. bond, etc). Proceeds from the sale or lease-with-option-to-purchase may be spent for capital outlay purposes, costs of maintenance of the LEA's property, and future maintenance and renovation of school sites (*Education Code* Section 17462). Expenditures for capital outlay are most commonly made against the 6000 object codes for capital outlay. Salaries of school district employees whose work is directly related to projects financed by Fund 40 revenues are capitalized as a part of the capital facilities project. Use of the funds will be determined by the Governing Board and Management. .

Next Steps

The purpose of this summary is to provide LEAs with data and guidance for fiscal planning and the development of their Second Interim Reports and MYPs. It includes the most up-to-date proposals and projections for the 2024-25 fiscal year and beyond to support informed and effective multi-year planning.

The purpose of this edition of the Budget Advisory is to provide LEAs data and guidance for fiscal planning and for developing their 2024-25 second interim report and multiyear projection. The state budget faces additional risks due to the result of massive wildfires and federal policy changes, which may impact both revenues and expenditures. LEAs face short and long-term challenges, including risks to the state revenue forecast, reduced ADA due to higher student absence rates, inflationary pressures including pension rate increases, expired one-time funds, and declining enrollment. Because each LEA has unique funding and program needs, it remains essential that LEAs continually assess their individual situations, work closely with their respective COEs, and develop comprehensive plans to maintain fiscal solvency while preserving the integrity of their educational programs.

2023-24 School District Calendar



BREA OLINDA UNIFIED SCHOOL DISTRICT 2024-2025 SCHOOL CALENDAR ELEMENTARY SCHOOLS

July						No. of Days	Teacher	August						No. of Days	Teacher	September						No. of Days	Teacher	October						No. of Days	Teacher
M	Tu	W	Th	F				M	Tu	W	Th	F				M	Tu	W	Th	F				M	Tu	W	Th	F			
1	2	3	H	5		0		5	6	7	8	9		14		H	3	ER	5	6		20									
8	9	10	11	12		23	Student	12	13	14	15	16		22	Student	16	17	ER	19	20		21	Student	21	22	ER	24	25		23	Student
15	16	17	18	19				19	20	ER	22	23				23	24	ER	26	27				28	29	ER	31				
22	23	24	25	26		0		26	27	ER	29	30		12		M															
29	30	31																													

November						No. of Days	Teacher	December						No. of Days	Teacher	January						No. of Days	Teacher	February						No. of Days	Teacher
M	Tu	W	Th	F				M	Tu	W	Th	F				M	Tu	W	Th	F				M	Tu	W	Th	F			
4	5	ER	7	T		15		2	3	ER	5	6		15				H	R	R		19									
H	12	ER	14	15		21	Student	9	10	ER	12	13		22	Student	6	7	ER	9	10		23	Student	3	4	ER	6	7		20	Student
18	19	ER	21	22				16	17	ER	19	20				13	14	ER	16	17				H	11	ER	13	14			
R	R	R	R	R		13		R	H	H	R	R		15		H	21	ER	23	24				H	18	ER	20	21			
								R	H							27	28	ER	30	31				24	25	ER	27	T			

March						No. of Days	Teacher	April						No. of Days	Teacher	May						No. of Days	Teacher	June						No. of Days	Teacher
M	Tu	W	Th	F				M	Tu	W	Th	F				M	Tu	W	Th	F				M	Tu	W	Th	F			
3	4	ER	6	7		21		7	8	ER	10	11		17		5	6	ER	8	9		21		2	M	4	5	6		2	
10	11	ER	13	14		21	Student	14	15	ER	17	18		22	Student	12	13	ER	15	16		22	Student	9	10	11	12	13		21	Student
17	18	ER	20	21				21	22	ER	24	25				19	20	ER	22	23				16	17	18	19	20			
24	25	ER	27	28		21		28	29	ER				17		H	27	ER	29	30				23	24	25	26	27			
31																								30							

■ First/Last Stu Attendance Day ■ Holiday ■ Staff Development ■ Minimum Day
■ All Teacher Prep Day ■ Recess ■ Elementary Teacher Prep

H = Holiday R = Recess M = Minimum Day ER = Early Release S = Staff development Day T = Teacher Prep Day

Note: Minimum Days will be determined by each school for Back-to-School Night & Open House. The last day of school is a minimum day.

CALENDAR OF EVENTS		
STAFF DEVELOPMENT DAY (NO STUDENTS)	TUESDAY	AUGUST 13, 2024
TEACHER PREP DAY (NO STUDENTS)	WEDNESDAY	AUGUST 14, 2024
FIRST STUDENT ATTENDANCE DAY	THURSDAY	AUGUST 15, 2024
EARLY RELEASE WEDNESDAYS BEGIN	WEDNESDAY	AUGUST 21, 2024
LABOR DAY	MONDAY	SEPTEMBER 2, 2024
PARENT/TEACHER CONFERENCE WEEK (MINIMUM DAYS)	MONDAY-FRIDAY	SEPT. 30 - OCT. 4, 2024
STAFF DEVELOPMENT DAY (NO STUDENTS)	FRIDAY	NOVEMBER 1, 2024
TEACHER PREP DAY (NO STUDENTS)	FRIDAY	NOVEMBER 8, 2024
VETERANS' DAY	MONDAY	NOVEMBER 11, 2024
THANKSGIVING RECESS (5 DAYS)	MONDAY-FRIDAY	NOVEMBER 25-29, 2024
WINTER RECESS (10 DAYS)	MONDAY-FRIDAY	DEC. 23, 2024 - JAN. 3, 2025
MARTIN LUTHER KING DAY	MONDAY	JANUARY 20, 2025
LINCOLN DAY	MONDAY	FEBRUARY 10, 2025
WASHINGTON DAY/ PRESIDENTS' DAY	MONDAY	FEBRUARY 17, 2025
TEACHER PREP DAY (NO STUDENTS)	FRIDAY	FEBRUARY 28, 2025
SPRING RECESS (5 DAYS)	MONDAY-FRIDAY	APRIL 14-18, 2025
MEMORIAL DAY	MONDAY	MAY 26, 2025
CLOSING DAY/LAST DAY FOR STUDENTS AND TEACHERS (MINIMUM DAY)	TUESDAY	JUNE 3, 2025

IMPORTANT INFORMATION						
1. First Day of Service: August 13, 2024						
2. First Day of Instruction: August 15, 2024						
3. Last Day of Service: June 3, 2025						
DAYS OF INSTRUCTION		STUDENTS		TRIMESTER		
Students attend school 180 days		START:	END:	TRIMESTER	START	END
DUTY DAYS		08/15/24	06/03/25	1st Trimester	08/15/24	11/07/24
Teacher Duty Days: 185 (5 Student Free Duty Days)		TEACHERS		2nd Trimester	11/12/24	02/27/25
K-12: August 13-14, 2024 & November 1, 2024		START:	END:	3rd Trimester	03/03/25	06/03/25
Elementary: November 8, 2024 & February 28, 2025		08/13/24	06/03/25			61

BOARD APPROVED: 3/10/2022 (V3)
Revised: 7/11/24



BREA OLINDA UNIFIED SCHOOL DISTRICT
2024-2025 SCHOOL CALENDAR
SECONDARY SCHOOLS

July						No. of Days	Teacher	August						No. of Days	Teacher	September						No. of Days	Teacher	October						No. of Days	Teacher																												
M	Tu	W	Th	F		23	0	M	Tu	W	Th	F		22	14	M	Tu	W	Th	F		21	20	M	Tu	W	Th	F		23	23	M	Tu	W	Th	F		21	15	M	Tu	W	Th	F		20	18												
1	2	3	H	5				5	6	7	8	9				H	3	LS	5	6				1	LS	3	4		7			8	LS	10	11		14			15	LS	17	T		1			LS	3	4									
8	9	10	11	12				12	S	T	15	16				9	10	LS	12	13				14	15	LS	17	T				7	8	LS	10	11				21	22	LS	24	25				14	15	LS	17	T		21	22	LS	24	25	
15	16	17	18	19				19	20	LS	22	23				16	17	LS	19	20				21	22	LS	24	25				14	15	LS	17	T				28	29	LS	31					14	15	LS	17	T		28	29	LS	31		
22	23	24	25	26				26	27	LS	29	30				23	24	LS	26	27				30								23	24	LS	26	27				28	29	LS	31					23	24	LS	26	27		28	29	LS	31		
29	30	31																																																									

First/Last Student Attendance Day
 Holiday
 Staff Development
 Minimum Day
 All Teacher Prep Day
 Recess
 Secondary Teacher Prep

H = Holiday R = Recess M = Minimum Day LS = Late Start S = Staff Development Day T = Teacher Prep Day

Note: Minimum Days will be determined by each individual school for Back-to-School Night & Open House. The last day of school is a minimum day.

CALENDAR OF EVENTS		
STAFF DEVELOPMENT DAY (NO STUDENTS)	TUESDAY	AUGUST 13, 2024
TEACHER PREP DAY (NO STUDENTS)	WEDNESDAY	AUGUST 14, 2024
FIRST STUDENT ATTENDANCE DAY	THURSDAY	AUGUST 15, 2024
LATE START WEDNESDAYS BEGIN	WEDNESDAY	AUGUST 21, 2024
LABOR DAY	MONDAY	SEPTEMBER 2, 2024
TEACHER PREP DAY (NO STUDENTS)	FRIDAY	OCTOBER 18, 2024
STAFF DEVELOPMENT DAY (NO STUDENTS)	FRIDAY	NOVEMBER 1, 2024
VETERANS' DAY	MONDAY	NOVEMBER 11, 2024
THANKSGIVING RECESS (5 DAYS)	MONDAY-FRIDAY	NOVEMBER 25-29, 2024
TEACHER PREP DAY (NO STUDENTS)	FRIDAY	DECEMBER 20, 2024
WINTER RECESS (10 DAYS)	MONDAY-FRIDAY	DEC. 23, 2024 - JAN. 3, 2025
MARTIN LUTHER KING DAY	MONDAY	JANUARY 20, 2025
LINCOLN DAY	MONDAY	FEBRUARY 10, 2025
WASHINGTON DAY/ PRESIDENTS' DAY	MONDAY	FEBRUARY 17, 2025
SPRING RECESS (5 DAYS)	MONDAY-FRIDAY	APRIL 14-18, 2025
MEMORIAL DAY	MONDAY	MAY 26, 2025
CLOSING DAY/LAST DAY FOR STUDENTS AND TEACHERS (MINIMUM DAY)	TUESDAY	JUNE 3, 2025

IMPORTANT INFORMATION						
1. First Day of Service: August 13, 2024						
2. First Day of Instruction: August 15, 2024						
3. Last Day of Service: June 3, 2025						
DAYS OF INSTRUCTION		STUDENTS		QUARTERS		
Students attend school 180 days		START:	END:	QUARTERS	START	END
DUTY DAYS		08/15/24	06/03/25	1st Quarter	08/15/24	10/17/24
Teacher Duty Days: 185 (5 Student Free Duty Days)		TEACHERS		2nd Quarter	10/21/24	12/19/24
K-12: August 13-14, 2024 & November 1, 2024		START:	END:	3rd Quarter	01/06/25	03/14/25
Secondary: October 18, 2024 & December 20, 2024		08/13/24	06/03/25	4th Quarter	03/17/25	06/03/25

BOARD APPROVED: 3/10/2022 (V3)
 Revised: 8/27/24

P1 Estimate Property Tax for 06/30/2025

P-1 Estimated Property Taxes for Orange County K-12 School Districts for the Year Ending June 30, 2025

District Name	A		B		C		D		E		F		G		H		I		J		K		L		M		N		O	
	Secured A-1	Unsecured A-2	HOX Subventions A-3	Misc. Taxes Other Subventions A-4	Timber Tax A-5	Prior Years A-6	Release of PY Tax Impounds A-7	Release of PY Supplemental Tax Impounds A-8	Educ. Rev. Alignment Fund (ERAF) A-9	Total Taxes (A-1 through A-9) A-10	Statutory Taxes Through A-11	RPTT & Admitted Rebates A-12	LIHF & Unencumbered Assets A-13	Total Repayment (A-11 through A-13) A-14	Total Taxes & Repayment (A-11, A-14) A-15															
Anaheim Elementary	94,616,527	3,203,371	359,409	-	-	1,460,913	-	2,374,039	11,889,862	113,904,321	322,326	5,347,046	51,905	5,721,277	119,625,598															
Buena Park Elementary	11,818,993	393,951	44,029	-	-	175,893	-	594,129	3,933,099	16,960,094	1,610,482	7,945,080	-	9,556,162	26,516,256															
Centralia Elementary	16,711,638	568,681	63,569	-	-	254,873	-	587,660	3,693,013	21,869,434	787,554	4,012,668	5,912	4,806,334	26,675,768															
Cypress Elementary	24,044,159	792,109	91,285	-	-	361,333	-	1,372,099	1,372,099	27,177,604	224,138	2,119,016	30,270	2,373,424	29,551,028															
Fountain Valley Elementary	33,269,320	1,110,472	126,533	-	-	506,484	-	888,825	3,824,814	39,726,448	258,544	1,820,804	-	2,079,348	41,805,796															
Fullerton Elementary	52,365,251	1,756,318	197,198	-	-	769,372	-	1,756,239	9,744,226	66,588,604	1,249,634	5,846,365	-	7,096,019	73,684,623															
Huntington Beach City Elementary	51,722,425	1,726,379	195,981	-	-	767,604	-	832,561	-	55,264,950	749,416	3,850,658	-	4,600,074	59,865,024															
La Habra City Elementary	19,163,379	630,494	71,833	-	-	287,602	-	639,891	4,758,468	25,551,667	270,258	1,332,470	-	1,602,728	27,154,395															
Lovell-Lort	13,735,052	457,297	52,719	-	-	227,392	-	444,598	3,021,639	15,280,959	59,738	419,760	-	479,518	15,760,477															
Magnolia Elementary	48,611,659	1,631,999	184,347	-	-	744,660	-	1,960,267	2,800,831	55,033,763	595,352	3,187,046	3,765	3,790,163	58,823,926															
Ocean View Elementary	7,308,586	243,842	27,818	-	-	111,262	-	276,715	1,844,760	9,812,993	539,764	1,951,115	3,217	2,493,096	12,306,079															
Savanna Elementary	15,323,154	514,008	58,947	-	-	234,565	-	1,224,635	9,774,077	27,129,386	1,592,432	12,249,746	-	13,842,178	41,015,520															
ELEMENTARY TOTALS	\$ 399,871,753	\$ 13,382,829	\$ 1,515,680	\$ -	\$ -	\$ 6,130,410	\$ -	\$ 11,955,375	\$ 63,113,632	\$ 495,969,679	\$ 8,661,514	\$ 54,564,887	\$ 207,338	\$ 13,885,834	\$ 559,403,118															
Anaheim Union High	89,082,045	2,997,475	341,328	-	-	1,367,015	-	4,153,293	38,871,804	136,812,960	1,102,782	9,330,556	83,868	10,517,206	147,330,166															
Fullerton Joint Union High	71,383,296	2,424,937	270,804	-	-	1,140,369	-	1,934,001	10,953,815	86,107,222	2,492,013	12,793,297	-	15,285,310	103,392,532															
Huntington Beach Union High	125,283,188	4,191,568	474,187	-	-	1,912,327	-	2,221,210	4,251,364	136,333,644	3,110,806	17,770,072	39,443	20,920,321	159,254,165															
UNION HIGH TOTALS	\$ 265,748,529	\$ 9,613,980	\$ 1,086,319	\$ -	\$ -	\$ 4,419,711	\$ -	\$ 8,308,504	\$ 54,076,983	\$ 363,254,026	\$ 6,705,601	\$ 39,893,925	\$ 123,311	\$ 46,722,837	\$ 409,976,863															
Brea-Olinda Unified	29,933,371	1,011,805	113,848	-	-	461,721	-	802,057	2,335,533	34,658,339	2,550,766	15,004,674	-	17,555,460	52,213,795															
Capistrano Unified	433,921,382	14,436,821	1,649,109	-	-	6,596,000	-	7,443,688	1,792,715	465,829,715	201,574	5,393,252	-	5,594,826	471,424,541															
Garden Grove Unified	110,964,154	3,698,317	425,673	-	-	1,687,190	-	5,827,856	50,369,549	172,972,739	3,640,636	32,328,949	28,304	35,997,889	208,970,628															
Irvine Unified	323,514,701	10,828,433	1,230,066	-	-	4,938,263	-	5,927,914	10,288,768	346,338,146	652,060	47,417,847	329,131	48,399,038	404,777,183															
Laguna Beach Unified	72,329,917	2,416,127	273,100	-	-	1,102,834	-	1,361,200	5,795,972	76,123,976	-	-	-	76,123,976																
Los Alamitos Unified	55,245,577	1,853,736	210,148	-	-	840,921	-	1,361,200	5,795,972	65,247,554	-	-	-	65,247,554																
Newport-Mesa Unified	351,251,043	11,687,543	1,324,171	-	-	5,329,945	-	3,865,407	9,045,201	210,203,389	661,882	21,370,156	225,725	12,036,618	381,629,220															
Orange Unified	187,474,325	6,257,842	710,525	-	-	2,850,089	-	3,150,936	15,262,065	185,691,672	2,887,850	20,634,899	115,257	23,638,006	179,239,678															
Placentia-Yorba Linda Unified	130,070,103	4,301,524	484,666	-	-	1,962,378	-	3,029,537	2,936,630	253,089,629	-	6,409,490	25,739	6,435,229	269,504,858															
Saddleback Valley Unified	233,993,082	7,776,357	887,220	-	-	3,546,803	-	7,148,119	51,858,286	205,112,672	1,202,852	21,591,009	31,619	22,825,480	227,938,152															
Santa Ana Unified	132,731,919	10,814,238	508,768	-	-	2,051,342	-	3,296,292	10,514,098	174,960,624	2,278,166	16,729,518	-	19,007,684	193,968,308															
Tustin Unified	153,106,333	5,126,211	582,375	-	-	2,335,315	-	4,421,006	160,138,817	2,539,701,154	14,075,806	198,690,887	824,150	213,590,433	2,753,291,937															
UNIFIED TOTALS	\$ 2,214,535,907	\$ 80,210,954	\$ 8,409,669	\$ -	\$ -	\$ 33,692,801	\$ -	\$ 42,713,006	\$ 160,138,817	\$ 14,075,806	\$ 198,690,887	\$ 824,150	\$ 213,590,433	\$ 2,539,701,154																
K-12 DISTRICT TOTALS	\$ 2,900,156,189	\$ 103,207,763	\$ 11,011,668	\$ -	\$ -	\$ 44,242,922	\$ -	\$ 62,676,885	\$ 277,329,432	\$ 3,396,924,659	\$ 29,442,921	\$ 293,149,099	\$ 1,154,799	\$ 323,746,819	\$ 3,725,671,678															

School Services of California 2025-26 Governor's Budget Estimate

SSC School District and Charter School Financial Projection Dartboard 2025-26 Governor's Budget

This version of the School Services of California Inc. (SSC) Financial Projection Dartboard is based on the 2025-26 Governor's Budget proposal. SSC has updated the cost-of-living adjustment (COLA), Consumer Price Index (CPI), and ten-year T-bill planning factors per the latest economic forecasts. SSC has also updated the Local Control Funding Formula (LCFF) factors. SSC relies on various state agencies and outside sources in developing these factors, but we assume responsibility for them with the understanding that they are general guidelines.

LCFF PLANNING FACTORS					
Factor	2024-25 ¹	2025-26 ²	2026-27	2027-28	2028-29
Department of Finance Statutory COLA	1.07%	2.43%	3.52%	3.63%	3.49%

LCFF GRADE SPAN FACTORS FOR 2025-26				
Entitlement Factors per ADA*	TK-3	4-6	7-8	9-12
2024-25 Base Grants	\$10,025	\$10,177	\$10,478	\$12,144
Statutory COLA of 2.43%	\$244	\$247	\$255	\$295
2025-26 Base Grants	\$10,269	\$10,424	\$10,733	\$12,439
Grade Span Adjustment Factors	10.4%	-	-	2.6%
Grade Span Adjustment Amounts	\$1,068	-	-	\$323
2025-26 Adjusted Base Grants ³	\$11,337	\$10,424	\$10,733	\$12,762
Transitional Kindergarten (TK) Add-On ⁴	\$6,404	-	-	-

*Average daily attendance (ADA)

OTHER PLANNING FACTORS					
Factors	2024-25	2025-26	2026-27	2027-28	2028-29
California CPI	2.85%	2.92%	2.70%	2.76%	2.90%
California Lottery	Unrestricted per ADA	\$191	\$191	\$191	\$191
	Restricted per ADA	\$82	\$82	\$82	\$82
Mandate Block Grant (District)	Grades K-8 per ADA	\$38.21	\$39.14	\$40.52	\$41.99
	Grades 9-12 per ADA	\$73.62	\$75.41	\$78.06	\$80.89
Mandate Block Grant (Charter)	Grades K-8 per ADA	\$20.06	\$20.55	\$21.27	\$22.04
	Grades 9-12 per ADA	\$55.76	\$57.11	\$59.12	\$61.27
Interest Rate for Ten-Year Treasuries	4.39%	4.49%	4.41%	4.30%	4.30%
CalSTRS Employer Rate ⁵	19.10%	19.10%	19.10%	19.10%	19.10%
CalPERS Employer Rate ⁵	27.05%	27.40%	27.50%	28.50%	28.20%
Unemployment Insurance Rate ⁶	0.05%	0.05%	0.05%	0.05%	0.05%
Minimum Wage ⁷	\$16.50	\$16.90	\$17.40	\$17.80	\$18.30

STATE MINIMUM RESERVE REQUIREMENTS FOR 2025-26	
Reserve Requirement	District ADA Range
The greater of 5% or \$88,000	0 to 300
The greater of 4% or \$88,000	301 to 1,000
3%	1,001 to 30,000
2%	30,001 to 250,000
1%	250,001 and higher

¹Applies to Adults in Correctional Facilities Program in the 2025-26 fiscal year.

²Applies to Equity Multiplier, Special Education, Child Nutrition, State Preschool, Youth in Foster Care, Mandate Block Grant, Charter School Facility Grant Program, American Indian Education Centers, and the American Indian Early Childhood Education Program.

³Additional funding is provided for students who are designated as eligible for free or reduced-price meals, foster youth, and English language learners. A 20% augmentation is provided for each eligible student with an additional 65% for each eligible student beyond the 55% identification rate threshold.

⁴Funding is based on TK ADA only and is in addition to the adjusted base grant amount. Further, the funding is adjusted by statutory COLA each year.

⁵California State Teachers' Retirement System (CalSTRS) and California Public Employees' Retirement System (CalPERS) rates are subject to change based on determination by the respective governing boards.

⁶Unemployment rate in 2024-25 is final, and the subsequent years' rates are subject to actual experience of the pool and will be calculated in accordance with California Unemployment Insurance Code Section 823(b)(2).

⁷Minimum wage rates are effective January 1 of the respective year.

