

Cesar Chavez Language Academy 2025-26 Budget

	Unrestricted	Restricted	Summary
	(Basic day-to-day operations that are discretionary - instructional, support, administrative operations, and Local Control Accountability Plan (LCAP))	Revenues and expenditures that have legally enforceable constraints on their use. <u>CCLA Restricted Programs:</u> -Expanded Learning Opp Program -Student Support & PD BG -Child Development UPK -Lottery Inst Matls -Special Education -Arts & Music in Schools -Learning Recovery Block Grant -CCLA Site Defined	Combined Unrestricted and Restricted
	2025-26 Budget	2025-26 Budget	2025-26 Budget
<b>A. Revenue Detail</b>			
LCFF Revenue Sources			
Revenue Limit St Aid-curr Year	\$ 5,194,328		\$ 5,194,328
Education Protection Account	\$ 146,310		\$ 146,310
Charter School In-lieu	\$ 5,338,281		\$ 5,338,281
<b>Total LCFF Revenue Sources</b>	<b>\$ 10,678,919</b>	<b>\$ -</b>	<b>\$ 10,678,919</b>
Other State Revenues			
Mandated Cost Reimbursements	\$ 14,885		\$ 14,885
State Lottery Revenue	\$ 137,086	\$ 15,211	\$ 152,297
All Other State Revenues		\$ 834,140	\$ 834,140
<b>Total Other State Revenues</b>	<b>\$ 151,971</b>	<b>\$ 849,351</b>	<b>\$ 1,001,322</b>
Other Local Revenue			
Interest	\$ 54,800		\$ 54,800
All Other Local Revenues	\$ 463	\$ 11,813	\$ 12,276
<b>Total Other Local Revenue</b>	<b>\$ 55,263</b>	<b>\$ 11,813</b>	<b>\$ 67,076</b>
<b>A. Total Year To Date Revenues</b>	<b>\$ 10,886,153</b>	<b>\$ 861,164</b>	<b>\$ 11,747,317</b>
<b>B. Expenditure Detail</b>			
Certificated Salaries			
Teacher - Regular	\$ 3,470,688	\$ 250,139	\$ 3,720,827
Teacher Extra Day/year (hrly)	\$ 17,657	\$ 2,308	\$ 19,965
Teacher Extra Duty (stipend)	\$ 64,897		\$ 64,897
Teacher - Hourly Rate	\$ 1,306	\$ 797	\$ 2,103
Teacher - Over Class Size	\$ 1,035		\$ 1,035
Teacher Sub - Illness	\$ 72,500		\$ 72,500

Teacher Sub Release Time	\$ 15,976	\$ 200	\$ 16,176
Teacher Sub - Other Absence	\$ 595		\$ 595
Cert Pupil Support Salaries	\$ 250,874		\$ 250,874
Cert Support Extra Day/Yr	\$ 729		\$ 729
Psychologists		\$ 140,114	\$ 140,114
Cert Administrators/Directors	\$ 280,715		\$ 280,715
Cert. Admin Extra Day/Yr		\$ 7,500	\$ 7,500
Certif. Administrators/Subs	\$ 3,524		\$ 3,524
Resource Teachers/Not In Clrm	\$ 111,669		\$ 111,669
Cert Other Ext Day/Yr	\$ 273		\$ 273
<b>Total Certificated Salaries</b>	<b>\$ 4,292,438</b>	<b>\$ 401,058</b>	<b>\$ 4,693,496</b>
Classified Salaries			
Instructional Aides Regular	\$ 247,378	\$ 63,855	\$ 311,233
Instr Aides Subs & Overtime			\$ -
Phys Ed Assts - Walk On Coach	\$ 28,479		\$ 28,479
Classified Support Salaries	\$ 204,019	\$ 51,145	\$ 255,164
Class Support OT	\$ 473	\$ 4,220	\$ 4,693
Class Support Sub		\$ 1,832	\$ 1,832
Classified Supervisors	\$ 84,435		\$ 84,435
Clerical & Office Salaries	\$ 394,436	\$ 42,324	\$ 436,760
Clerical Extra Duty/Overtime	\$ 1,513		\$ 1,513
Resource Center Assistant	\$ 30,730		\$ 30,730
Campus Supervisors	\$ 102,066		\$ 102,066
Class Ext Duty/OT Pay	\$ 2,891		\$ 2,891
Noon Supervisors	\$ 102,381		\$ 102,381
Student Advisors	\$ 103,759		\$ 103,759
Student/Family Support	\$ 50,848		\$ 50,848
<b>Total Classified Salaries</b>	<b>\$ 1,353,407</b>	<b>\$ 163,376</b>	<b>\$ 1,516,784</b>
Employee Benefits			
STRS Certificated	\$ 806,980	\$ 70,161	\$ 877,141
PERS Classified	\$ 346,370	\$ 43,899	\$ 390,268
SSI Certificated	\$ 2,064		\$ 2,064
SSI Classified	\$ 82,211	\$ 10,126	\$ 92,337
Medicare Certificated	\$ 61,625	\$ 5,781	\$ 67,407
Medicare Classified	\$ 19,227	\$ 2,368	\$ 21,595
Certificated Health - CalPers	\$ 499,839	\$ 24,555	\$ 524,394
Classified Health - CVT	\$ 281,931	\$ 20,530	\$ 302,461

Certificated - Dental	\$ 56,013	\$ 4,378	\$ 60,390
Classified - Dental	\$ 28,497	\$ 2,268	\$ 30,765
Certificated - Vision	\$ 166		\$ 166
Classified - Vision	\$ 3,348	\$ 277	\$ 3,625
Certificated - Life	\$ 2,391	\$ 182	\$ 2,573
Classified - Life	\$ 1,199	\$ 95	\$ 1,294
Unemploymnt Insur Certificated	\$ 2,124	\$ 200	\$ 2,324
Unemploymnt Insur Classified	\$ 662	\$ 82	\$ 744
Workers Comp Certificated	\$ 70,972	\$ 6,641	\$ 77,613
Workers Comp Classified	\$ 22,412	\$ 2,543	\$ 24,955
Current Retiree Benefits-Cert	\$ 64,074	\$ 6,125	\$ 70,199
Opeb, Active Employees-Class	\$ 21,159	\$ 2,540	\$ 23,699
Total Employee Benefits	\$ 2,373,266	\$ 202,750	\$ 2,576,016
Books and Supplies			
Textbooks	\$ 1,106	\$ 5,375	\$ 6,481
Books Other Than Textbooks	\$ 529	\$ 2,072	\$ 2,601
Materials & Supplies	\$ 55,942	\$ 37,764	\$ 93,706
Instructional Supply Classroom	\$ 1,956	\$ 15,016	\$ 16,972
Technology-under \$500	\$ 899	\$ 566	\$ 1,465
Instructional-Uniforms	\$ 22,300	\$ 7,824	\$ 30,124
Musical Instruments <\$500		\$ 1,403	\$ 1,403
Food - In-District Meetings	\$ 1,212		\$ 1,212
Keys And Locks	\$ 561		\$ 561
Equip (non-cap) < \$5000 Ea	\$ 1,326	\$ 5,637	\$ 6,963
Technology - Hardware < \$5,000	\$ 420	\$ 21,000	\$ 21,420
Musical Insturments < \$5000 Ea		\$ 101,032	\$ 101,032
Total Books and Supplies	\$ 86,251	\$ 197,689	\$ 283,940
Services and Other Operating Expenditures			
Sub-agreements	\$ 127,722	\$ 221,352	\$ 349,074
Contract Mileage-certificated	\$ 197		\$ 197
Travel & Conference	\$ 910		\$ 910
Dues & Memberships	\$ 77		\$ 77
Utilities - Gas	\$ 34,262		\$ 34,262
Utilities- Gas/Electric	\$ 66,936		\$ 66,936
Water/Sewer	\$ 21,674		\$ 21,674
Rentals, Leases & Repairs	\$ 534,144		\$ 534,144
Equip Maint/repair-incl Labor	\$ 4,397		\$ 4,397

Other Rents/leases/repairs	\$ 408		\$ 408
Other Svcs & Oper Expenditures	\$ 95,490	\$ 25,000	\$ 120,490
On-line Comput Sv/Software Li	\$ 13,458	\$ 35,449	\$ 48,907
Field Trip Transportation	\$ 3,312	\$ 3,346	\$ 6,659
Crossing Guards	\$ 24,465		\$ 24,465
Telephones	\$ 1,224		\$ 1,224
Postage	\$ 306		\$ 306
Total Services and Other Operating Expenditures	\$ 928,983	\$ 285,147	\$ 1,214,130
Capital Outlay			
Equipment > \$5,000/ea	\$ -	\$ -	\$ -
Total Capital Outlay	\$ -	\$ -	\$ -
Transfers of Indirect/direct support costs			
Indirect Cost Between Funds	\$ 162,720	\$ 2,100	\$ 164,820
Total Transfers of Indirect/direct support costs	\$ 162,720	\$ 2,100	\$ 164,820
B. Total Year To Date Expenditures	\$ 9,197,065	\$ 1,252,121	\$ 10,449,186
C. Other Financing Sources and Uses			
Contribution To Spec Ed	\$ (574,458)	\$ 574,458	\$ -
Other Auth Infrnd Trnsfrs Out	\$ 327,280		\$ 327,280
C. Total Year To Date Other Financing Sources and Uses	\$ 901,738	\$ 574,458	\$ 327,280
Revenues, Expenditures, and Changes in Fund Balance			
A. Revenues	\$ 10,886,153	\$ 861,164	\$ 11,747,317
B. Expenditures	\$ 9,197,065	\$ 1,252,121	\$ 10,449,186
Subtotal (Revenue LESS Expense)	\$ 1,689,088	\$ (390,957)	\$ 1,298,131
C. Other Financing Sources and Uses	\$ 901,738	\$ 574,458	\$ 1,476,196
Net Change in Fund Balance	\$ 787,350	\$ 183,501	\$ 970,851
Beginning Balance	\$ 335,045	\$ 762,510	\$ 1,097,556
Ending Balance	\$ 1,122,395	\$ 946,012	\$ 2,068,406

Cesar Chavez Language Academy 2025/26 Multi Year Projection (MYP)

	2025-26	2026-27	2027-28
REVENUES			
LCFF Sources	\$ 10,678,919	\$ 11,180,664	\$ 11,565,743
Federal Revenue	\$-	\$-	\$-
Other State Revenue	\$ 1,001,322	\$ 711,447	\$ 711,447
Other Local Revenue	\$ 66,733	\$ 66,733	\$ 66,733
Other Financing Sources	\$-	\$-	\$-
TOTAL REVENUES	\$ 11,746,974	\$ 11,958,844	\$ 12,343,923

<b>EXPENDITURES</b>			
Certificated Salaries	\$ 4,693,496	\$ 4,834,301	\$ 4,979,330
Classified Salaries	\$ 1,516,784	\$ 1,562,287	\$ 1,609,156
Employee Benefits	\$ 2,576,016	\$ 2,653,297	\$ 2,732,896
Books and Supplies	\$ 283,597	\$ 292,105	\$ 300,868
Services and Other Operating Expenditures	\$ 1,214,130	\$ 1,250,554	\$ 1,288,071
Capital Outlay	\$-	\$-	\$-
Other Outgo	\$ 492,100	\$ 506,863	\$ 522,069
<b>TOTAL EXPENDITURES</b>	<b>\$ 10,776,123</b>	<b>\$ 11,099,407</b>	<b>\$ 11,432,389</b>
<b>NET INCREASE (DECREASE) IN FUND BALANCE</b>	<b>\$ 970,851</b>	<b>\$ 859,437</b>	<b>\$ 911,534</b>
<b>FUND BALANCE, RESERVES</b>			
Beginning Fund Balance	\$ 1,097,556	\$ 2,068,406	\$ 2,927,843
Ending Balance	\$ 2,068,406	\$ 2,927,843	\$ 3,839,377
<b>COMPONENTS OF ENDING BALANCE</b>			
Unrestricted Resources	\$ 1,122,395	\$ 1,981,832	\$ 2,893,366
Restricted Resources	\$ 946,012	\$ 946,012	\$ 946,012

**Budget Assumptions:**

	2025-26	2026-27	2027-28
Total Enrollment	763	763	763
Grade TK Enrollment	40	40	40
Grades K-3 Enrollment	264	264	264
Grades 4-6 Enrollment	169	169	169
Grades 7-8 Enrollment	290	290	290
Average Daily Attendance	732	732	732
Unduplicated Pupil Count (used for LCAP)	663	663	663
Cost of Living Adjustment - COLA	2.30%	2.41%	3.06%