School Services of California INC.
An Employee-Owned Company

# Bellflower Unified School District

## School Budgets 101

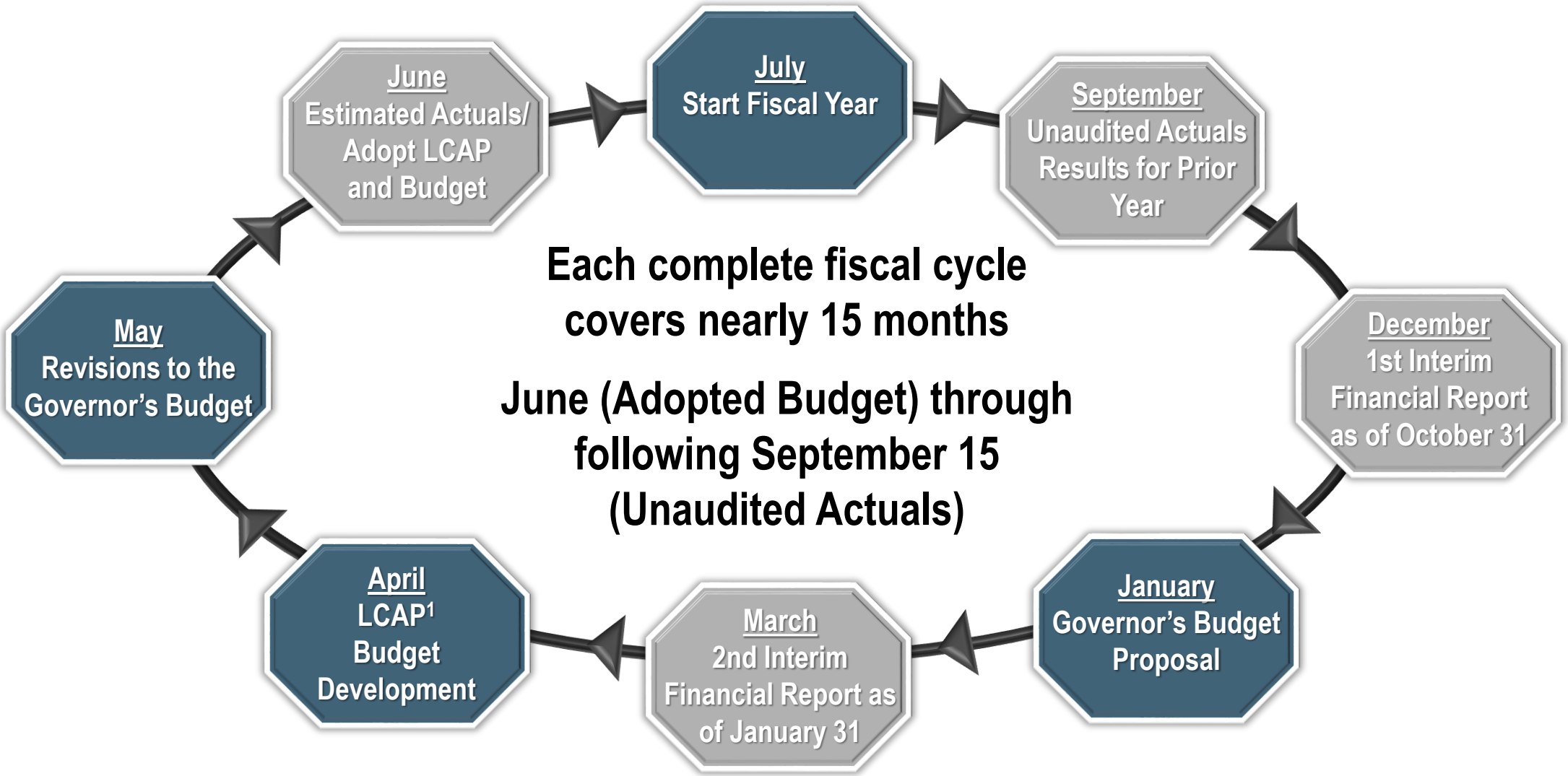
### For Governing Board Members
### August 19, 2026

Presented By:

**Matt Phillips, CPA**
Associate Vice President

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# 1 Budget/Financial Cycle




[1]Local Control and Accountability Plan

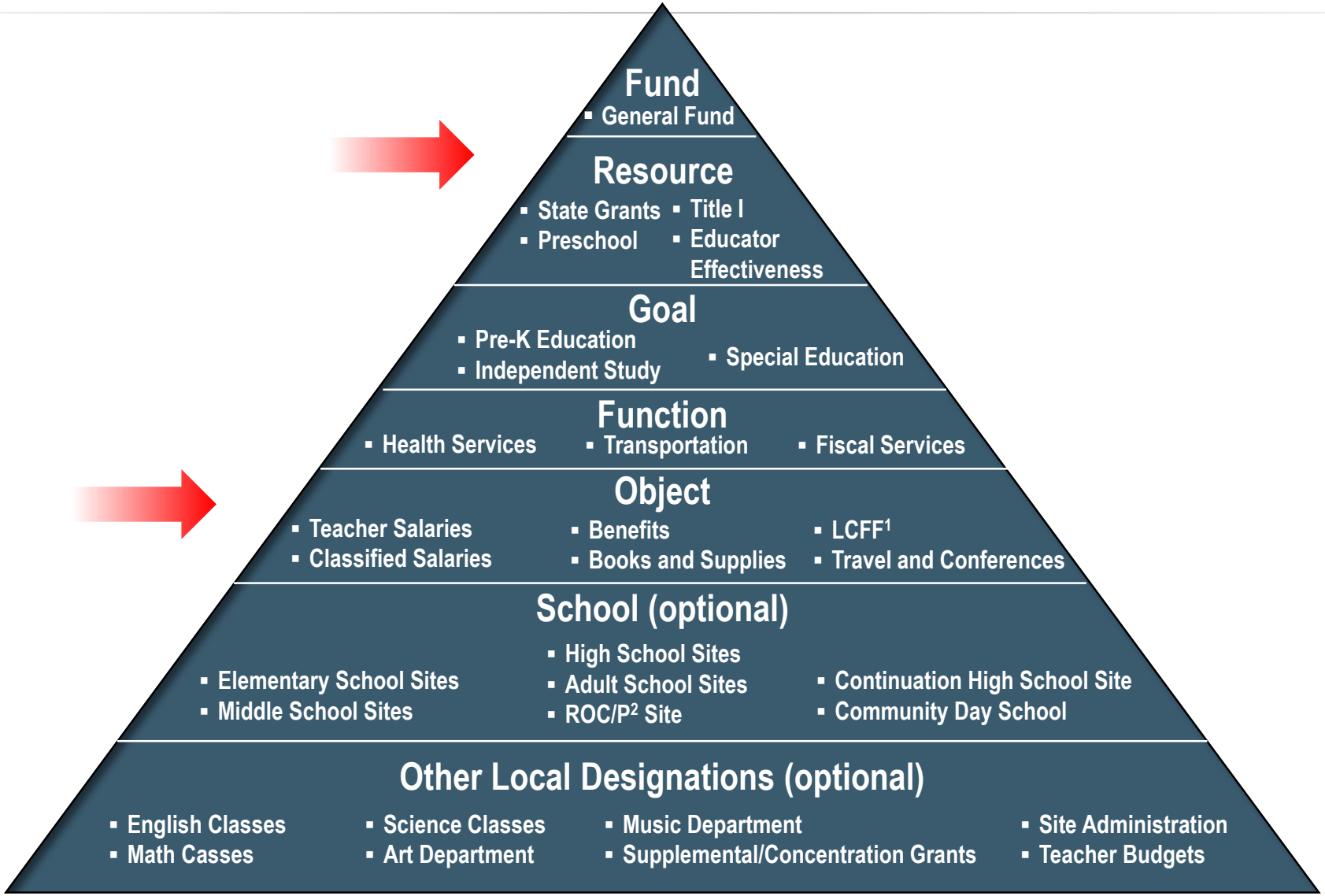
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# 2 Standardized Account Code Structure

- All school districts and county offices of education (COEs) in California use the Standardized Account Code Structure (SACS)
  - Standardized coding for reporting financial information to oversight agencies—COEs and the California Department of Education
  - Allows financial information to be sliced and diced to meet management's needs
    - How much is spent on personnel costs?
    - How much do we receive in state funding?
    - How much are we investing in facility maintenance?
    - How much did we receive in community donations last year?

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# School Services of California Inc.—SACS Budget Pyramid




[1]Local Control Funding Formula
[2]Regional and Occupational Center/Program

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# SACS Overview

- Form 01 from SACS—also known as the General Fund
- Contains two budget periods
  - Estimated Actuals for 2025-26
  - Adopted Budget for 2026-27
- Split between unrestricted and restricted activity
  - Focus should be on the unrestricted columns

Page 1

| Description | Resource Codes | Object Codes | 2025-26 Estimated Actuals | | | 2026-27 Budget | | |
|---|---|---|---|---|---|---|---|---|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) |
| A. REVENUES | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 141,814,568.00 | 637,416.00 | 142,451,984.00 | 144,231,551.00 | 681,223.00 | 144,912,774.00 |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 7,537,559.00 | 7,537,559.00 | 0.00 | 7,102,315.00 | 7,102,315.00 |
| 3) Other State Revenue | | 8300-8599 | 4,021,104.00 | 35,042,333.00 | 39,063,437.00 | 4,002,594.00 | 42,790,648.00 | 46,793,242.00 |
| 4) Other Local Revenue | | 8600-8799 | 9,534,550.00 | 5,647,393.00 | 15,181,943.00 | 5,284,364.00 | 987,595.00 | 6,271,959.00 |
| 5) TOTAL, REVENUES | | | 155,370,222.00 | 48,864,701.00 | 204,234,923.00 | 153,518,509.00 | 51,561,781.00 | 205,080,290.00 |
| B. EXPENDITURES | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 59,899,500.00 | 19,759,470.00 | 79,658,970.00 | 58,368,575.00 | 20,754,613.00 | 79,123,188.00 |
| 2) Classified Salaries | | 2000-2999 | 16,963,236.00 | 8,656,575.00 | 25,619,811.00 | 17,831,821.00 | 9,666,335.00 | 27,498,156.00 |
| 3) Employee Benefits | | 3000-3999 | 33,634,781.00 | 18,126,034.00 | 51,760,815.00 | 32,852,520.00 | 19,038,703.00 | 51,891,223.00 |
| 4) Books and Supplies | | 4000-4999 | 3,509,500.00 | 7,854,171.00 | 11,363,671.00 | 3,633,470.00 | 6,239,782.00 | 9,873,252.00 |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 18,932,482.00 | 35,720,242.00 | 54,652,724.00 | 14,906,026.00 | 37,324,577.00 | 52,230,603.00 |
| 6) Capital Outlay | | 6000-6999 | 18,042,569.00 | 2,797,683.00 | 20,840,252.00 | 10,662,000.00 | 260,000.00 | 10,922,000.00 |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299<br>7400-7499 | 45,000.00 | 0.00 | 45,000.00 | 45,000.00 | 0.00 | 45,000.00 |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | (2,776,253.00) | 2,480,714.00 | (295,539.00) | (2,937,900.00) | 2,665,868.00 | (272,032.00) |
| 9) TOTAL, EXPENDITURES | | | 148,250,815.00 | 95,394,889.00 | 243,645,704.00 | 135,361,512.00 | 95,949,878.00 | 231,311,390.00 |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 7,119,407.00 | (46,530,188.00) | (39,410,781.00) | 18,156,997.00 | (44,388,097.00) | (26,231,100.00) |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 2) Other Sources/Uses | | | | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 3) Contributions | | 8980-8999 | (39,079,578.00) | 39,079,578.00 | 0.00 | (36,698,640.00) | 36,698,640.00 | 0.00 |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | (39,079,578.00) | 39,079,578.00 | 0.00 | (36,698,640.00) | 36,698,640.00 | 0.00 |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (31,960,171.00) | (7,450,610.00) | (39,410,781.00) | (18,541,643.00) | (7,689,457.00) | (26,231,100.00) |

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# SACS Overview

- Page 2 of the same form
- As a board, focus should be on rows E and F.2
- Questions should be targeted on the assumptions used to arrive at these numbers

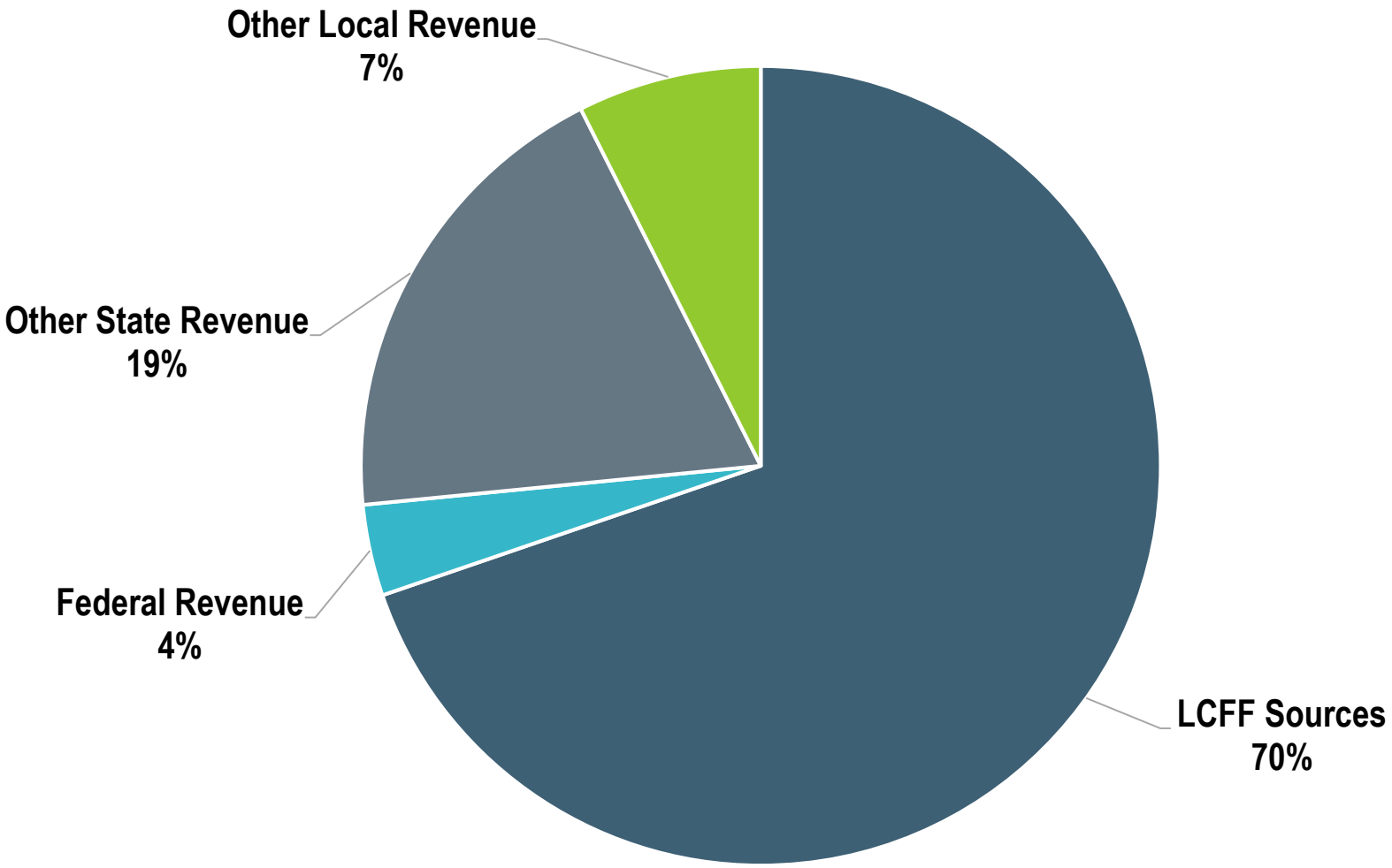
**Page 2**

| Description | Resource Codes | Object Codes | 2025-26 Estimated Actuals | | | 2026-27 Budget | | |
|---|---|---|---|---|---|---|---|---|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) |
| **E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)** | | | (31,960,171.00) | (7,450,610.00) | (39,410,781.00) | (18,541,643.00) | (7,689,457.00) | (26,231,100.00) |
| **F. FUND BALANCE, RESERVES** | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 86,339,021.20 | 39,533,766.79 | 125,872,787.99 | 49,494,537.28 | 32,083,156.79 | 81,577,694.07 |
| b) Audit Adjustments | | 9793 | (4,884,312.92) | 0.00 | (4,884,312.92) | 0.00 | 0.00 | 0.00 |
| c) As of July 1 - Audited (F1a + F1b) | | | 81,454,708.28 | 39,533,766.79 | 120,988,475.07 | 49,494,537.28 | 32,083,156.79 | 81,577,694.07 |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 81,454,708.28 | 39,533,766.79 | 120,988,475.07 | 49,494,537.28 | 32,083,156.79 | 81,577,694.07 |
| 2) Ending Balance, June 30 (E + F1e) | | | 49,494,537.28 | 32,083,156.79 | 81,577,694.07 | 30,952,894.28 | 24,393,699.79 | 55,346,594.07 |
| Components of Ending Fund Balance | | | | | | | | |
| a) Nonspendable | | | | | | | | |
| Revolving Cash | | 9711 | 50,000.00 | 0.00 | 50,000.00 | 50,000.00 | 0.00 | 50,000.00 |
| Stores | | 9712 | 269,646.51 | 0.00 | 269,646.51 | 269,646.51 | 0.00 | 269,646.51 |
| Prepaid Items | | 9713 | 2,362,144.95 | 0.00 | 2,362,144.95 | 2,362,144.95 | 0.00 | 2,362,144.95 |
| All Others | | 9719 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| b) Restricted | | 9740 | 0.00 | 32,083,156.79 | 32,083,156.79 | 0.00 | 24,393,699.79 | 24,393,699.79 |
| c) Committed | | | | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Other Commitments | | 9760 | 35,000,000.00 | 0.00 | 35,000,000.00 | 18,000,000.00 | 0.00 | 18,000,000.00 |
| d) Assigned | | | | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| e) Unassigned/Unappropriated | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 7,315,157.00 | 0.00 | 7,315,157.00 | 6,939,342.00 | 0.00 | 6,939,342.00 |
| Unassigned/Unappropriated Amount | | 9790 | 4,497,588.82 | 0.00 | 4,497,588.82 | 3,331,760.82 | 0.00 | 3,331,760.82 |

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# Where Does the Money Come From?

## Bellflower Unified School District (USD) General Fund Revenues 2025-26



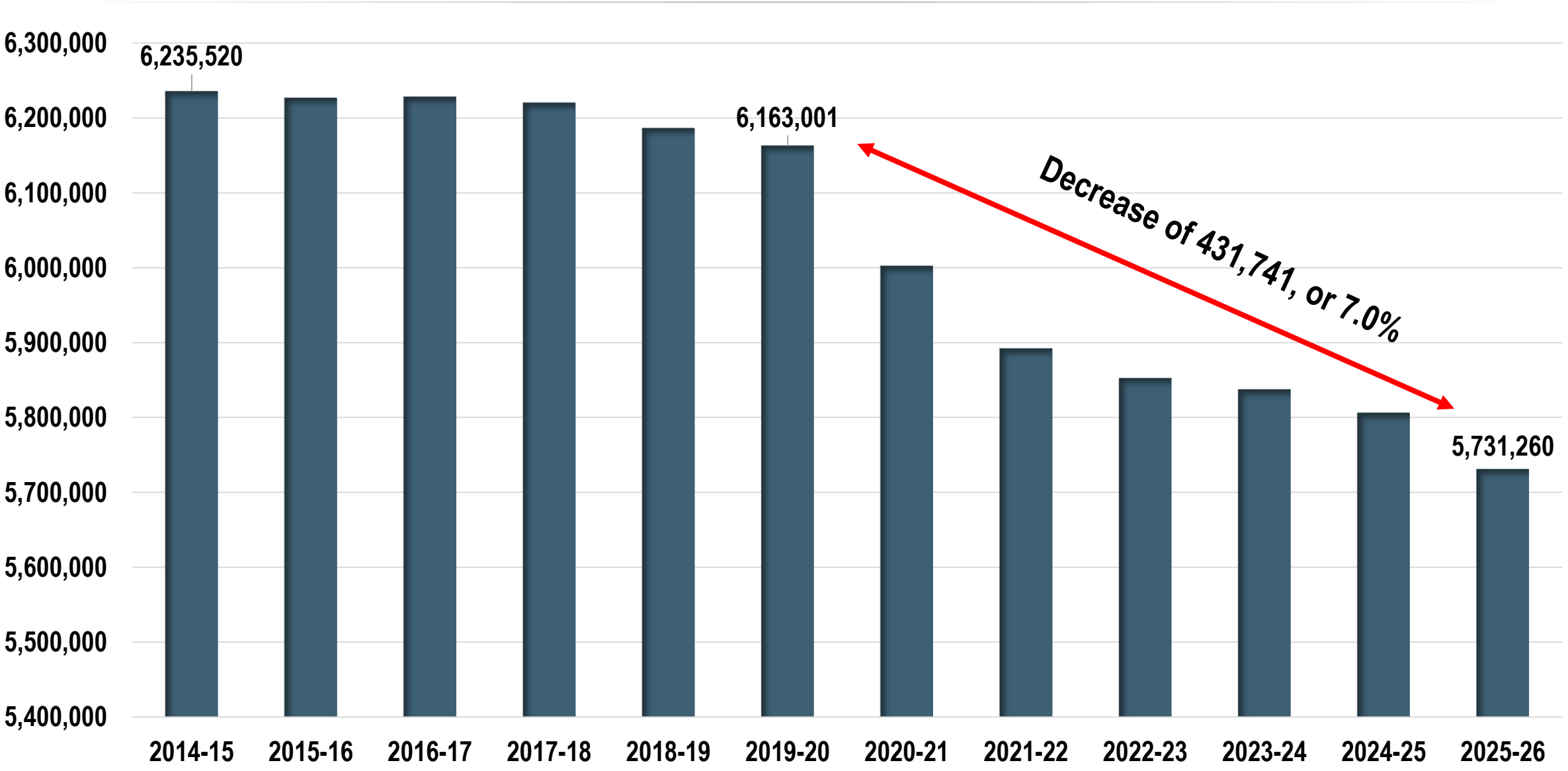

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# 7 Revenue Sources

| Description | Resource Codes | Object Codes | 2025-26 Estimated Actuals | | | 2026-27 Budget | | | % Diff Column C & F |
|---|---|---|---|---|---|---|---|---|---|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| **A. REVENUES** | | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 141,814,568.00 | 637,416.00 | 142,451,984.00 | 144,231,551.00 | 681,223.00 | 144,912,774.00 | 1.7% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 7,537,559.00 | 7,537,559.00 | 0.00 | 7,102,315.00 | 7,102,315.00 | -5.8% |
| 3) Other State Revenue | | 8300-8599 | 4,021,104.00 | 35,042,333.00 | 39,063,437.00 | 4,002,594.00 | 42,790,648.00 | 46,793,242.00 | 19.8% |
| 4) Other Local Revenue | | 8600-8799 | 9,534,550.00 | 5,647,393.00 | 15,181,943.00 | 5,284,364.00 | 987,595.00 | 6,271,959.00 | -58.7% |
| 5) TOTAL, REVENUES | | | 155,370,222.00 | 48,864,701.00 | 204,234,923.00 | 153,518,509.00 | 51,561,781.00 | 205,080,290.00 | 0.4% |

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# Statewide Enrollment Trends—Ongoing Enrollment Loss




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# ADA—What Is It?



Average daily attendance (ADA) drives a local educational agency's (LEA) primary source of general purpose funding—its LCFF funding

Attendance is counted every day of the school year, though LCFF funding is based on attendance through the Second Principal Apportionment

ADA is equal to the average number of pupils actually attending classes

ADA also drives other federal and state funding sources

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# 2025-26 LCFF Funding Factors

- The Governor's Budget enacted a 2.30% cost-of-living adjustment (COLA) for 2025-26, which is applied to the LCFF base grants for each grade span—application of COLA results in an increase in funding per student, not necessarily more revenues
- Two grade span adjustments (GSAs) are applied as percentage increases to the base grants
  - Grades K-3 receive a 10.4% increase for smaller average class sizes
  - Grades 9-12 receive a 2.6% increase in recognition of the costs of career technical education coursework

| Grade Span | 2024-25 Base Grant per ADA | 2.30% COLA | 2025-26 Base Grant per ADA | GSA | 2025-26 Adjusted Base Grant per ADA |
|---|---|---|---|---|---|
| K-3 | $10,025 | $231 | $10,256 | $1,067 | $11,323 |
| 4-6 | $10,177 | $234 | $10,411 | - | $10,411 |
| 7-8 | $10,478 | $241 | $10,719 | - | $10,719 |
| 9-12 | $12,144 | $279 | $12,423 | $323 | $12,746 |

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# 2025-26 LCFF Funding Factors

- **Supplemental and concentration grants are calculated based on the percentage of an LEA's enrolled students who are English learners, free or reduced-price meals program eligible, or foster youth—the unduplicated pupil percentage (UPP)**
  - **The statewide average for UPP is approximately 63%**

| Grade Span | 2025-26 Adjusted Base Grant per ADA | 20% Supplemental Grant per ADA—Total UPP | 65% Concentration Grant per ADA—UPP Above 55% |
|---|---|---|---|
| K-3 | $11,323 | $2,265 | $7,360 |
| 4-6 | $10,411 | $2,082 | $6,767 |
| 7-8 | $10,719 | $2,144 | $6,967 |
| 9-12 | $12,746 | $2,549 | $8,285 |

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# LCFF

## Illustrative Example

# Revenue Sources

| Description | Resource Codes | Object Codes | 2025-26 Estimated Actuals | | | 2026-27 Budget | | | % Diff Column C & F |
|---|---|---|---|---|---|---|---|---|---|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| **A. REVENUES** | | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 141,814,568.00 | 637,416.00 | 142,451,984.00 | 144,231,551.00 | 681,223.00 | 144,912,774.00 | 1.7% |
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# Federal Revenues

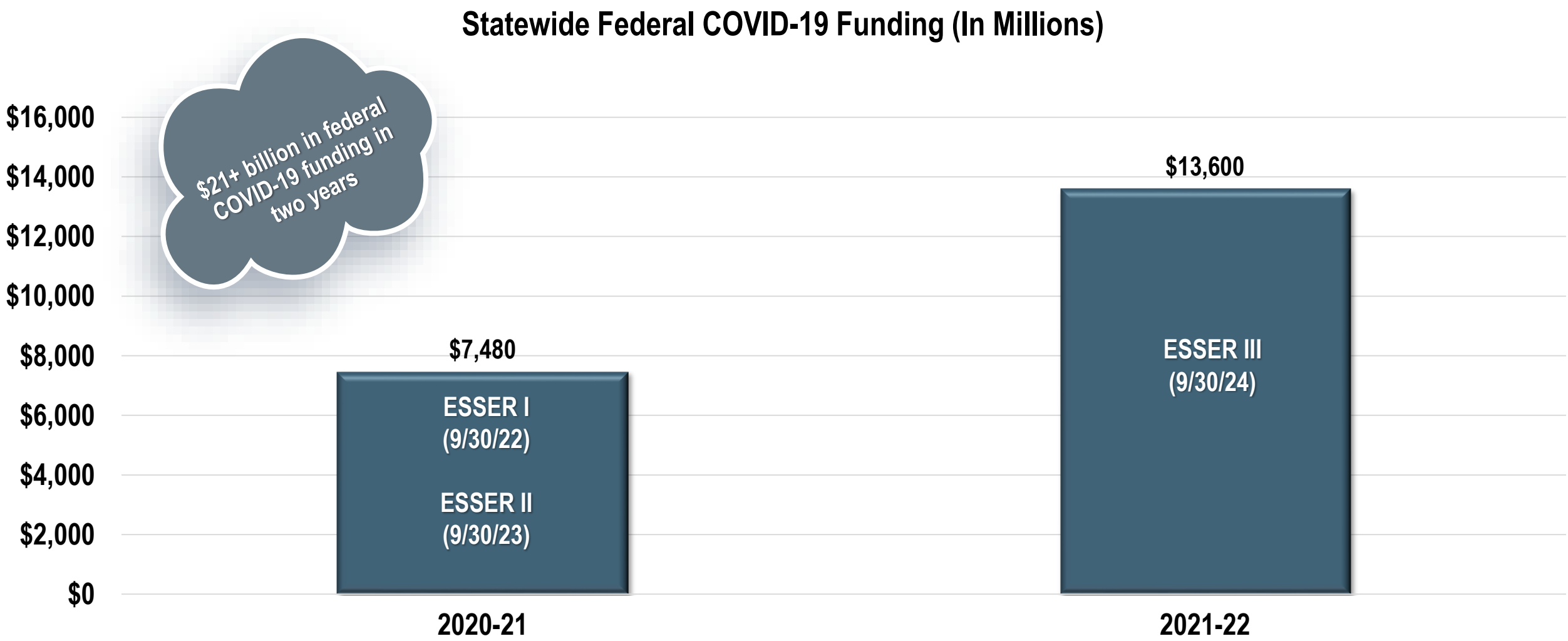
| Federal | Notes |
|---|---|
| Title Programs (e.g., I, II, III, and IV) (Restricted) | Federal funds for specific uses (intervention, professional development) |
| Special Education (Restricted) | Federal funds for students with Individualized Educational Programs (IEPs) |
| ESSER[1] I, II, and III (Restricted) | One-time federal stimulus dollars |

- Revenues for the title programs, special education, and ESSER funds are aggregated under Federal Restricted Revenues
- Detail is tracked by staff using the resource code in the SACS account code

[1]Elementary and Secondary School Education Relief

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# Federal COVID-19 Funding




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# Revenue Sources

| Description | Resource Codes | Object Codes | 2025-26 Estimated Actuals | | | 2026-27 Budget | | | % Diff Column C & F |
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# State Revenues

| State Revenue | Notes |
|---|---|
| Lottery (Unrestricted and Restricted) | Proceeds for Lottery ticket sales—about 1% of total resources for a school district |
| Special Education (AB 602) (Restricted) | State funds for students with IEPs |
| Expanded Learning Opportunities Program (Restricted) | State funds for before and after school programs; adds 30 noninstructional days to the calendar |
| Learning Recovery Emergency Block Grant (Restricted) | One-time state categorical funding |
| Arts, Music and Instructional Materials Discretionary Block Grant (Restricted) | One-time state categorical funding |
| Student Support and Professional Development Block Grant (Restricted) | One-time state categorical funding |

- Detail is tracked by staff using the resource code in the SACS account code

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# Revenue Sources

| Description | Resource Codes | Object Codes | 2025-26 Estimated Actuals | | | 2026-27 Budget | | | % Diff Column C & F |
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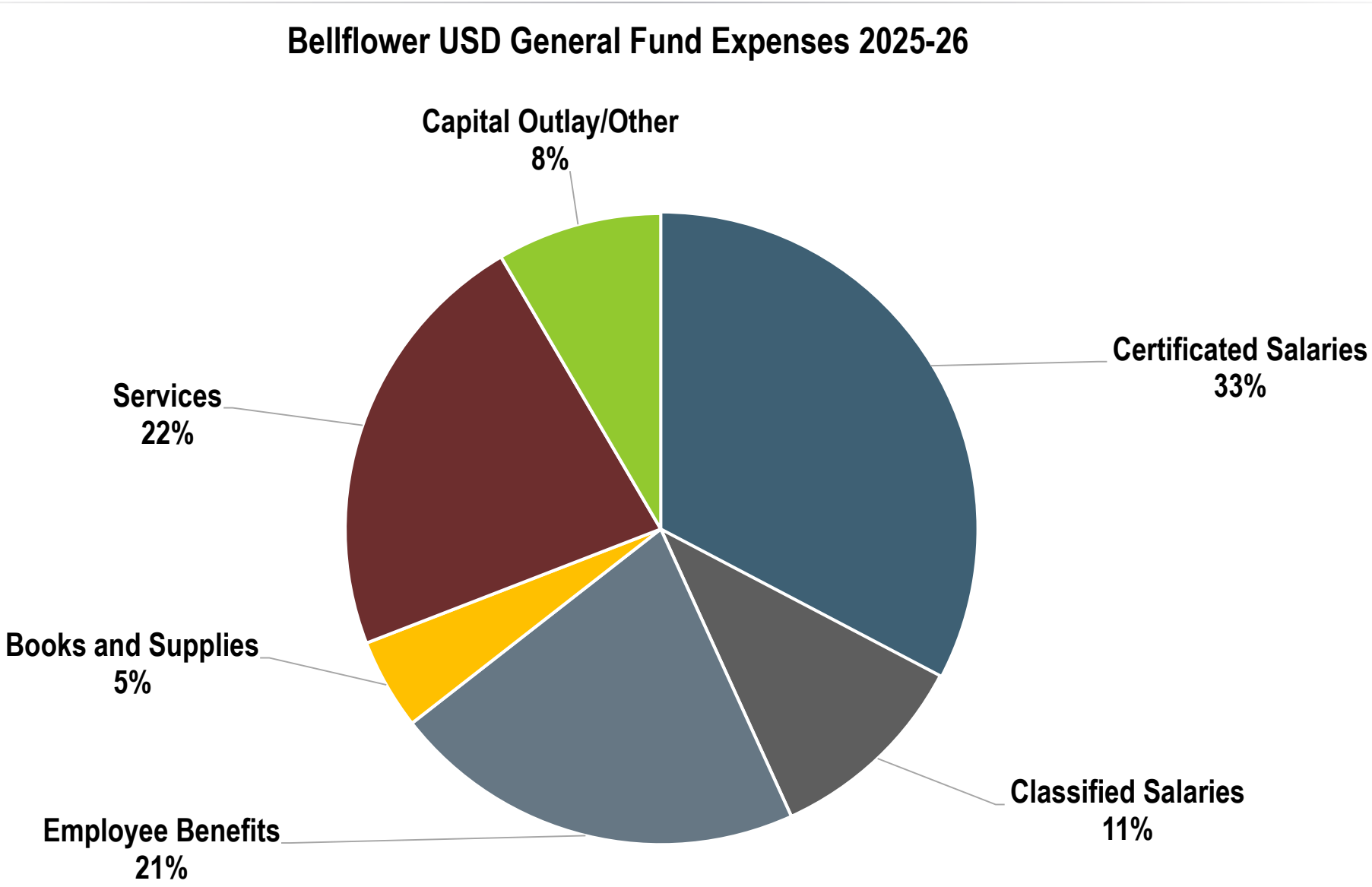
# Local Revenues

| Local | Notes |
|---|---|
| Interest (Unrestricted) | Like a savings account, the district receives interest on the cash that is maintained in the County Treasury |
| Facility Use Fees (Unrestricted) | Outside agencies pay to use school district facilities |
| Parcel Tax (Restricted) | Funds approved by voters for operational costs |
| Miscellaneous Donations (Unrestricted and Restricted) | Donations made to school sites, or contributions from Parent Teacher Associations |

- Detail is tracked by staff using the resource code in the SACS account code

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# Where Does the Money Go?




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# Expenditure Summary

| Description | Resource Codes | Object Codes | 2025-26 Estimated Actuals | | | 2026-27 Budget | | | % Diff Column C & F |
|---|---|---|---|---|---|---|---|---|---|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| **B. EXPENDITURES** | | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 59,899,500.00 | 19,759,470.00 | 79,658,970.00 | 58,368,575.00 | 20,754,613.00 | 79,123,188.00 | -0.7% |
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| 4) Books and Supplies | | 4000-4999 | 3,509,500.00 | 7,854,171.00 | 11,363,671.00 | 3,633,470.00 | 6,239,782.00 | 9,873,252.00 | -13.1% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 18,932,482.00 | 35,720,242.00 | 54,652,724.00 | 14,906,026.00 | 37,324,577.00 | 52,230,603.00 | -4.4% |
| 6) Capital Outlay | | 6000-6999 | 18,042,569.00 | 2,797,683.00 | 20,840,252.00 | 10,662,000.00 | 260,000.00 | 10,922,000.00 | -47.6% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299<br>7400-7499 | 45,000.00 | 0.00 | 45,000.00 | 45,000.00 | 0.00 | 45,000.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | (2,776,253.00) | 2,480,714.00 | (295,539.00) | (2,937,900.00) | 2,665,868.00 | (272,032.00) | -8.0% |
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# Personnel Expenses

| Personnel Expense | Notes |
|---|---|
| Certificated Salaries | Includes salaries of employees that work in a position requiring a teaching credential (e.g., teachers, counselors, principals, etc.) |
| Classified Salaries | Includes salaries of employees that work in a position that does not require a teaching credential (grounds, maintenance, clerical, etc.) |
| Employee Benefits | All the employer-paid benefits made on behalf of employees |

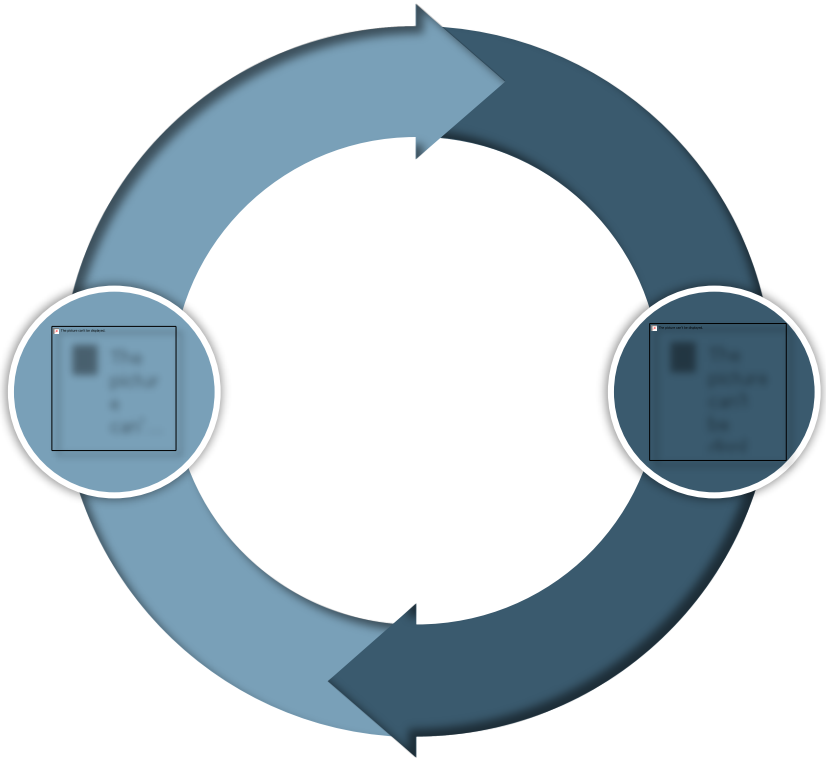
- Detail is tracked by staff using the object code in the SACS account code

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# Personnel Expenses

Salaries include:

- Base pay
- Extra time
- Overtime
- Stipends
- Vacation usage



Employee Benefits include payments for:

- CalSTRS[1]
- CalPERS[2]
- State Disability/Social Security
- Workers' Compensation Insurance
- Unemployment Insurance
- Health and Welfare Benefits

[1]California State Teachers' Retirement System
[2]California Public Employees' Retirement System

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# Employee Benefits

- For every $1 of salary, the district pays out a predetermined percentage for employee benefits
  - Rates below do not include any payment for employee health and welfare benefit premiums

| Certificated Employee in 2025-26 | |
|---|---|
| Salary | $10,000 |
| CalSTRS (19.10%) | $1,910 |
| MediCal (1.45%) | $145 |
| Social Security | N/A |
| State Unemployment (0.05%) | $5 |
| Workers' Compensation (2.00%) | $200 |
| Total | $12,260 |

| Classified Employee in 2025-26 | |
|---|---|
| Salary | $10,000 |
| CalPERS (26.81%) | $2,681 |
| MediCal (1.45%) | $145 |
| Social Security (6.20%) | $620 |
| State Unemployment (0.05%) | $5 |
| Workers' Compensation (2.00%) | $200 |
| Total | $13,651 |

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# Expenditure Summary

| Description | Resource Codes | Object Codes | 2025-26 Estimated Actuals | | | 2026-27 Budget | | | % Diff Column C & F |
|---|---|---|---|---|---|---|---|---|---|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| **B. EXPENDITURES** | | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 59,899,500.00 | 19,759,470.00 | 79,658,970.00 | 58,368,575.00 | 20,754,613.00 | 79,123,188.00 | -0.7% |
| 2) Classified Salaries | | 2000-2999 | 16,963,236.00 | 8,656,575.00 | 25,619,811.00 | 17,831,821.00 | 9,666,335.00 | 27,498,156.00 | 7.3% |
| 3) Employee Benefits | | 3000-3999 | 33,634,781.00 | 18,126,034.00 | 51,760,815.00 | 32,852,520.00 | 19,038,703.00 | 51,891,223.00 | 0.3% |
| 4) Books and Supplies | | 4000-4999 | 3,509,500.00 | 7,854,171.00 | 11,363,671.00 | 3,633,470.00 | 6,239,782.00 | 9,873,252.00 | -13.1% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 18,932,482.00 | 35,720,242.00 | 54,652,724.00 | 14,906,026.00 | 37,324,577.00 | 52,230,603.00 | -4.4% |
| 6) Capital Outlay | | 6000-6999 | 18,042,569.00 | 2,797,683.00 | 20,840,252.00 | 10,662,000.00 | 260,000.00 | 10,922,000.00 | -47.6% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299<br>7400-7499 | 45,000.00 | 0.00 | 45,000.00 | 45,000.00 | 0.00 | 45,000.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | (2,776,253.00) | 2,480,714.00 | (295,539.00) | (2,937,900.00) | 2,665,868.00 | (272,032.00) | -8.0% |
| 9) TOTAL, EXPENDITURES | | | 148,250,815.00 | 95,394,889.00 | 243,645,704.00 | 135,361,512.00 | 95,949,878.00 | 231,311,390.00 | -5.1% |

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# Books and Supplies Expenses

| Books and Supplies | Notes |
|---|---|
| Textbooks | Any formal adoption of textbooks |
| Instructional Materials | Replacement of lost textbooks, pencils, paper, art materials, band instruments, etc. |
| Technology Devices | Any technology used by students and staff, including WiFi connectivity in the classroom |
| Other Materials | This includes fuel for buses, materials and supplies for custodial, maintenance, and grounds |

- Detail is tracked by staff using the object code in the SACS account code

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# Expenditure Summary

| Description | Resource Codes | Object Codes | 2025-26 Estimated Actuals | | | 2026-27 Budget | | | % Diff Column C & F |
|---|---|---|---|---|---|---|---|---|---|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| **BOOKS AND SUPPLIES** | | | | | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 15,000.00 | 2,873,881.00 | 2,888,881.00 | 1,300.00 | 3,412,212.00 | 3,413,512.00 | 18.2% |
| Books and Other Reference Materials | | 4200 | 123,624.00 | 118,974.00 | 242,598.00 | 92,059.00 | 162,064.00 | 254,123.00 | 4.8% |
| Materials and Supplies | | 4300 | 2,944,668.00 | 4,507,945.00 | 7,452,613.00 | 3,139,889.00 | 2,554,156.00 | 5,694,045.00 | -23.6% |
| Noncapitalized Equipment | | 4400 | 426,208.00 | 353,371.00 | 779,579.00 | 400,222.00 | 111,350.00 | 511,572.00 | -34.4% |
| Food | | 4700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 3,509,500.00 | 7,854,171.00 | 11,363,671.00 | 3,633,470.00 | 6,239,782.00 | 9,873,252.00 | -13.1% |

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# Expenditure Summary

| Description | Resource Codes | Object Codes | 2025-26 Estimated Actuals | | | 2026-27 Budget | | | % Diff Column C & F |
|---|---|---|---|---|---|---|---|---|---|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| **B. EXPENDITURES** | | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 59,899,500.00 | 19,759,470.00 | 79,658,970.00 | 58,368,575.00 | 20,754,613.00 | 79,123,188.00 | -0.7% |
| 2) Classified Salaries | | 2000-2999 | 16,963,236.00 | 8,656,575.00 | 25,619,811.00 | 17,831,821.00 | 9,666,335.00 | 27,498,156.00 | 7.3% |
| 3) Employee Benefits | | 3000-3999 | 33,634,781.00 | 18,126,034.00 | 51,760,815.00 | 32,852,520.00 | 19,038,703.00 | 51,891,223.00 | 0.3% |
| 4) Books and Supplies | | 4000-4999 | 3,509,500.00 | 7,854,171.00 | 11,363,671.00 | 3,633,470.00 | 6,239,782.00 | 9,873,252.00 | -13.1% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 18,932,482.00 | 35,720,242.00 | 54,652,724.00 | 14,906,026.00 | 37,324,577.00 | 52,230,603.00 | -4.4% |
| 6) Capital Outlay | | 6000-6999 | 18,042,569.00 | 2,797,683.00 | 20,840,252.00 | 10,662,000.00 | 260,000.00 | 10,922,000.00 | -47.6% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299<br>7400-7499 | 45,000.00 | 0.00 | 45,000.00 | 45,000.00 | 0.00 | 45,000.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | (2,776,253.00) | 2,480,714.00 | (295,539.00) | (2,937,900.00) | 2,665,868.00 | (272,032.00) | -8.0% |
| 9) TOTAL, EXPENDITURES | | | 148,250,815.00 | 95,394,889.00 | 243,645,704.00 | 135,361,512.00 | 95,949,878.00 | 231,311,390.00 | -5.1% |

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# Service Expenses

| Services | Notes |
|---|---|
| Insurance | Annual premium payments for property and liability insurance |
| Utilities | Annual payments for water, gas, electricity, and garbage services |
| Repairs | Materials for repairs of district equipment, including buses and vehicles |
| Software | Licensing fees for software used in the district—includes instructional and non-instructional |
| Nonpublic Schools | Students in special education attending nonpublic schools |
| Other Services | Any travel, conferences, or other outside support from non-employees |

- Detail is tracked by staff using the object code in the SACS account code

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# Expenditure Summary

| Description | Resource Codes | Object Codes | 2025-26 Estimated Actuals | | | 2026-27 Budget | | | % Diff Column C & F |
|---|---|---|---|---|---|---|---|---|---|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| **SERVICES AND OTHER OPERATING EXPENDITURES** | | | | | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 23,718,810.00 | 23,718,810.00 | 0.00 | 21,106,288.00 | 21,106,288.00 | -11.0% |
| Travel and Conferences | | 5200 | 471,370.00 | 353,250.00 | 824,620.00 | 594,945.00 | 382,736.00 | 977,681.00 | 18.6% |
| Dues and Memberships | | 5300 | 91,943.00 | 19,000.00 | 110,943.00 | 91,963.00 | 24,703.00 | 116,666.00 | 5.2% |
| Insurance | | 5400 - 5499 | 2,754,114.00 | 497,295.00 | 3,251,409.00 | 0.00 | 69,522.00 | 69,522.00 | -97.9% |
| Operations and Housekeeping Services | | 5500 | 2,220,676.00 | 77,000.00 | 2,297,676.00 | 3,028,500.00 | 52,000.00 | 3,080,500.00 | 34.1% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 278,200.00 | 868,750.00 | 1,146,950.00 | 327,600.00 | 562,562.00 | 890,162.00 | -22.4% |
| Transfers of Direct Costs | | 5710 | (300.00) | 300.00 | 0.00 | (300.00) | 300.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 285,437.00 | 32,897.00 | 318,334.00 | 263,675.00 | 32,300.00 | 295,975.00 | -7.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 - 5899 | 12,663,169.00 | 10,145,540.00 | 22,808,709.00 | 10,470,194.00 | 15,085,466.00 | 25,555,660.00 | 12.0% |
| Communications | | 5900 | 167,873.00 | 7,400.00 | 175,273.00 | 129,449.00 | 8,700.00 | 138,149.00 | -21.2% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 18,932,482.00 | 35,720,242.00 | 54,652,724.00 | 14,906,026.00 | 37,324,577.00 | 52,230,603.00 | -4.4% |

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# Expenditure Summary

| Description | Resource Codes | Object Codes | 2025-26 Estimated Actuals | | | 2026-27 Budget | | | % Diff Column C & F |
|---|---|---|---|---|---|---|---|---|---|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| **B. EXPENDITURES** | | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 59,899,500.00 | 19,759,470.00 | 79,658,970.00 | 58,368,575.00 | 20,754,613.00 | 79,123,188.00 | -0.7% |
| 2) Classified Salaries | | 2000-2999 | 16,963,236.00 | 8,656,575.00 | 25,619,811.00 | 17,831,821.00 | 9,666,335.00 | 27,498,156.00 | 7.3% |
| 3) Employee Benefits | | 3000-3999 | 33,634,781.00 | 18,126,034.00 | 51,760,815.00 | 32,852,520.00 | 19,038,703.00 | 51,891,223.00 | 0.3% |
| 4) Books and Supplies | | 4000-4999 | 3,509,500.00 | 7,854,171.00 | 11,363,671.00 | 3,633,470.00 | 6,239,782.00 | 9,873,252.00 | -13.1% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 18,932,482.00 | 35,720,242.00 | 54,652,724.00 | 14,906,026.00 | 37,324,577.00 | 52,230,603.00 | -4.4% |
| 6) Capital Outlay | | 6000-6999 | 18,042,569.00 | 2,797,683.00 | 20,840,252.00 | 10,662,000.00 | 260,000.00 | 10,922,000.00 | -47.6% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299<br>7400-7499 | 45,000.00 | 0.00 | 45,000.00 | 45,000.00 | 0.00 | 45,000.00 | 0.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | (2,776,253.00) | 2,480,714.00 | (295,539.00) | (2,937,900.00) | 2,665,868.00 | (272,032.00) | -8.0% |
| 9) TOTAL, EXPENDITURES | | | 148,256,845.00 | 95,394,889.00 | 243,645,704.00 | 135,361,512.00 | 95,949,878.00 | 231,311,390.00 | -5.1% |

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# Capital Outlay/Other Expenses

| Other Expense | Notes |
|---|---|
| Capital Outlay | Modernization/renovation projects to district facilities |
| Other Outgo | Payment to county office for special education services and debt service payments |
| Indirect Costs | Charging administrative costs to the Child Development and Cafeteria programs |

- Detail is tracked by staff using the object code in the SACS account code

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# Expenditure Summary

| Description | Resource Codes | Object Codes | 2025-26 Estimated Actuals | | | 2026-27 Budget | | | % Diff Column C & F |
|---|---|---|---|---|---|---|---|---|---|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| **D. OTHER FINANCING SOURCES/USES** | | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | (39,079,578.00) | 39,079,578.00 | 0.00 | (36,698,640.00) | 36,698,640.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | (39,079,578.00) | 39,079,578.00 | 0.00 | (36,698,640.00) | 36,698,640.00 | 0.00 | 0.0% |

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# Contributions

| Contributions | Notes |
|---|---|
| Routine Restricted Maintenance | Districts that participate in the State School Facilities Program are required to annually contribute (deposit) 3% of total General Fund expenditures to a restricted maintenance account for the purpose of maintaining facilities |
| Special Education | The federal and state government only cover about 40% of the costs of federally mandated special education services. The difference is made up with local, unrestricted revenues |

- Detail is tracked by staff using the resource and object code in the SACS account code

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# SACS Overview

- Numbers under row F.2 are the categorization of the total amount in F.2
  - Non-spendable
  - Restricted
  - Committed
  - Assigned
  - Unassigned

| Description | Resource Codes | Object Codes | 2025-26 Estimated Actuals | | | 2026-27 Budget | | |
|---|---|---|---|---|---|---|---|---|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (31,960,171.00) | (7,450,610.00) | (39,410,781.00) | (18,541,643.00) | (7,689,457.00) | (26,231,100.00) |
| F. FUND BALANCE, RESERVES | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 86,339,021.20 | 39,533,766.79 | 125,872,787.99 | 49,494,537.28 | 32,083,156.79 | 81,577,694.07 |
| b) Audit Adjustments | | 9793 | (4,884,312.92) | 0.00 | (4,884,312.92) | 0.00 | 0.00 | 0.00 |
| c) As of July 1 - Audited (F1a + F1b) | | | 81,454,708.28 | 39,533,766.79 | 120,988,475.07 | 49,494,537.28 | 32,083,156.79 | 81,577,694.07 |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 81,454,708.28 | 39,533,766.79 | 120,988,475.07 | 49,494,537.28 | 32,083,156.79 | 81,577,694.07 |
| 2) Ending Balance, June 30 (E + F1e) | | | 49,494,537.28 | 32,083,156.79 | 81,577,694.07 | 30,952,894.28 | 24,393,699.79 | 55,346,594.07 |
| Components of Ending Fund Balance | | | | | | | | |
| a) Nonspendable | | | | | | | | |
| Revolving Cash | | 9711 | 50,000.00 | 0.00 | 50,000.00 | 50,000.00 | 0.00 | 50,000.00 |
| Stores | | 9712 | 269,646.51 | 0.00 | 269,646.51 | 269,646.51 | 0.00 | 269,646.51 |
| Prepaid Items | | 9713 | 2,362,144.95 | 0.00 | 2,362,144.95 | 2,362,144.95 | 0.00 | 2,362,144.95 |
| All Others | | 9719 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| b) Restricted | | 9740 | 0.00 | 32,083,156.79 | 32,083,156.79 | 0.00 | 24,393,699.79 | 24,393,699.79 |
| c) Committed | | | | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Other Commitments | | 9760 | 35,000,000.00 | 0.00 | 35,000,000.00 | 18,000,000.00 | 0.00 | 18,000,000.00 |
| d) Assigned | | | | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| e) Unassigned/Unappropriated | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 7,315,157.00 | 0.00 | 7,315,157.00 | 6,939,342.00 | 0.00 | 6,939,342.00 |
| Unassigned/Unappropriated Amount | | 9790 | 4,497,588.82 | 0.00 | 4,497,588.82 | 3,331,760.82 | 0.00 | 3,331,760.82 |

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# Reserves

- A minimum ending reserve balance is required by the state of California
  - No less than 3% of total General Fund expenditures
- Government Finance Officer's Association recommends at least 17%
- Average unified school district had a 21.89% reserve in 2024-25
- The district's ending reserve in 2024-25 was considerably higher than the statewide average, but there is an expectation that the district will continue to draw down on its reserve—deficit spend

| | 2023-24 Unaudited Actuals | 2024-25 Unaudited Actuals | 2025-26 Estimated Actuals |
|---|---|---|---|
| Unrestricted General Fund Reserves | $96,075,007 | $86,339,021 | $49,494,537 |
| Total General Fund Expenditures | $216,093,355 | $220,403,916 | $243,645,704 |
| Ending Reserve Percentage | 44.46% | 39.17% | 20.31% |

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# Unrestricted General Fund Reserves—Historical Trends

- The Estimated Actuals represent the final estimated budget brought to the board each year in May/June
  - Unaudited Actuals represent actual ending fund balance that must be approved no later than September 15
- The district experienced significant swings in 2022-23 and 2023-24, but the swing declined significantly in 2024-25
  - Likely due to improved budgetary processes and less expiring one-time funding
- 2025-26 information will be available in September 2026

| Fiscal Year | Estimated Actuals | Unaudited Actuals | Difference |
|---|---|---|---|
| 2022-23 | $65,573,897 | $95,118,409 | $29,544,512 |
| 2023-24 | $69,156,938 | $96,075,007 | $26,918,069 |
| 2024-25 | $80,156,011 | $86,339,021 | $6,183,010 |
| 2025-26 | $49,494,537 | TBD | TBD |

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# SACS—Interims

- After budget adoption are First and Second Interim
- Form 01 changes from comparing two fiscal years to multiple periods within one fiscal year
- The budget you are approving is in Column D!
  - Column A represents the budget adopted in June

| Description | Resource Codes | Object Codes | Original Budget (A) | Board Approved Operating Budget (B) | Actuals To Date (C) | Projected Year Totals (D) | Difference (Col B & D) (E) | % Diff Column B & D (F) |
|---|---|---|---|---|---|---|---|---|
| **A. REVENUES** | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 142,525,284.00 | 142,525,284.00 | 25,350,622.71 | 142,517,157.00 | (8,127.00) | 0.0% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Other State Revenue | | 8300-8599 | 3,712,041.00 | 3,712,041.00 | 1,180,324.46 | 3,714,863.00 | 2,822.00 | 0.1% |
| 4) Other Local Revenue | | 8600-8799 | 5,004,728.00 | 5,004,728.00 | 50,361.41 | 5,504,728.00 | 500,000.00 | 10.0% |
| 5) TOTAL, REVENUES | | | 151,242,053.00 | 151,242,053.00 | 26,581,308.58 | 151,736,748.00 | | |
| **B. EXPENDITURES** | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 59,611,476.00 | 59,611,476.00 | 17,269,025.96 | 59,611,476.00 | 0.00 | 0.0% |
| 2) Classified Salaries | | 2000-2999 | 17,541,888.00 | 17,544,538.00 | 5,396,191.86 | 17,015,032.00 | 529,506.00 | 3.0% |
| 3) Employee Benefits | | 3000-3999 | 35,707,172.00 | 35,708,109.00 | 9,270,685.63 | 33,867,103.00 | 1,841,006.00 | 5.2% |
| 4) Books and Supplies | | 4000-4999 | 2,770,915.00 | 2,843,991.00 | 939,470.60 | 3,266,991.00 | (423,000.00) | -14.9% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 16,549,345.00 | 16,520,682.00 | 8,437,659.65 | 18,124,538.00 | (1,603,856.00) | -9.7% |
| 6) Capital Outlay | | 6000-6999 | 26,345,200.00 | 26,297,200.00 | (246,505.07) | 21,297,200.00 | 5,000,000.00 | 19.0% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299 7400-7499 | 750,000.00 | 750,000.00 | 39,734.00 | 75,000.00 | 675,000.00 | 90.0% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | (2,806,733.00) | (2,806,733.00) | 0.00 | (3,302,531.00) | 495,798.00 | -17.7% |
| 9) TOTAL, EXPENDITURES | | | 156,469,263.00 | 156,469,263.00 | 41,106,262.63 | 149,954,809.00 | | |

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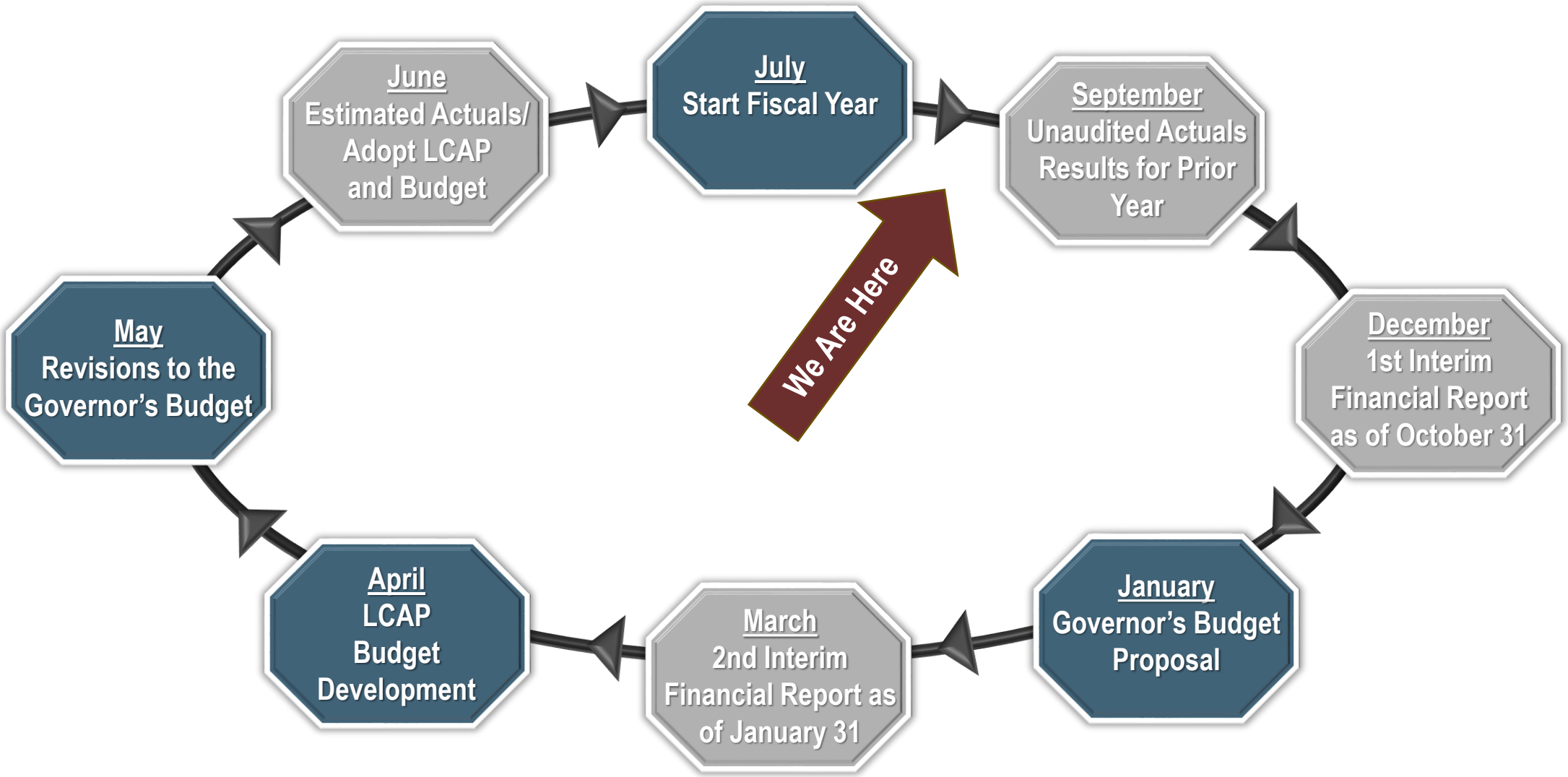
# SACS—Interims

- First and Second Interim also include Form MYP (multiyear projection)
  - Equivalent to the Form 01 for the current and two subsequent budget years
- Column A on the MYP will be the same numbers as Column D on the Form 01
- MYP dictates whether or not LEA can meet its required reserves

| Description | Object Codes | Projected Year Totals (Form 01I) (A) | % Change (Cols. C-A/A) (B) | 2026-27 Projection (C) | % Change (Cols. E-C/C) (D) | 2027-28 Projection (E) |
|---|---|---|---|---|---|---|
| (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted) | | | | | | |
| A. REVENUES AND OTHER FINANCING SOURCES | | | | | | |
| 1. LCFF Sources | 8010-8099 | 142,517,157.00 | .75% | 143,585,680.00 | 1.32% | 145,479,460.00 |
| 2. Federal Revenues | 8100-8299 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 3. Other State Revenues | 8300-8599 | 3,714,863.00 | (.08%) | 3,712,041.00 | 0.00% | 3,712,041.00 |
| 4. Other Local Revenues | 8600-8799 | 5,504,728.00 | 0.00% | 5,504,728.00 | 0.00% | 5,504,728.00 |
| 5. Other Financing Sources | | | | | | |
| a. Transfers In | 8900-8929 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| b. Other Sources | 8930-8979 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| c. Contributions | 8980-8999 | (39,682,506.00) | (.53%) | (39,470,556.00) | 1.73% | (40,152,720.00) |
| 6. Total (Sum lines A1 thru A5c) | | 112,054,242.00 | 1.14% | 113,331,893.00 | 1.07% | 114,543,509.00 |

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# Budget/Financial Cycle




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# Questions

# Thank you!

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