



OXNARD UNION HIGH SCHOOL DISTRICT

Creating Prosperity through Equity, Inquiry, and Wellness

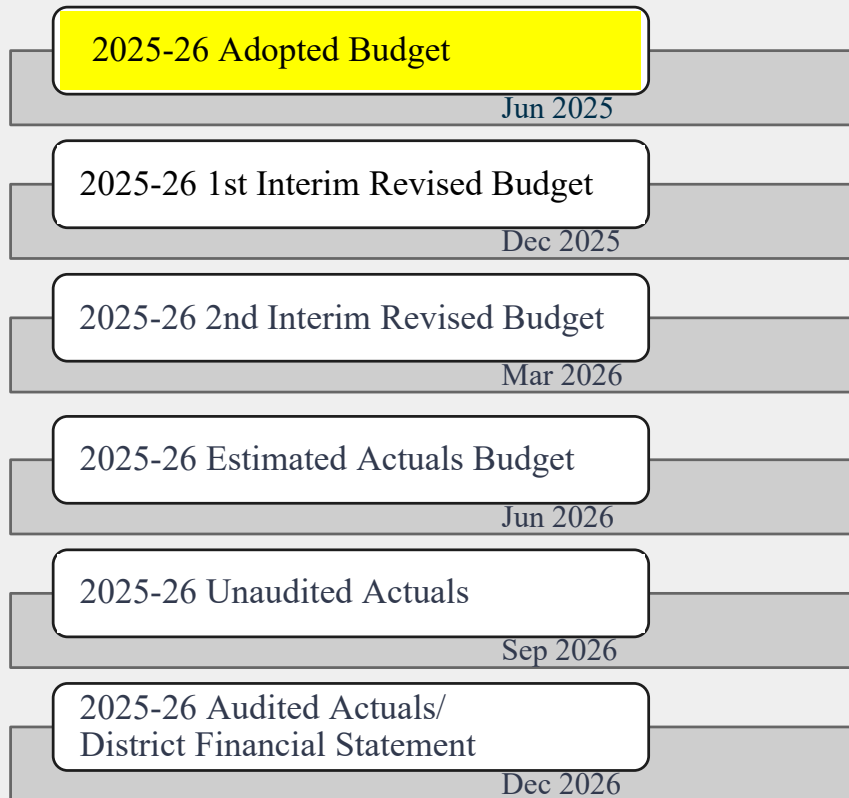
2025-26 Adopted Budget Report

Financial Report
Business Services

June 18, 2025

2025-26 Budget Reporting Cycle

The annual fiscal cycle for each school year is completed through six (6) reporting periods:



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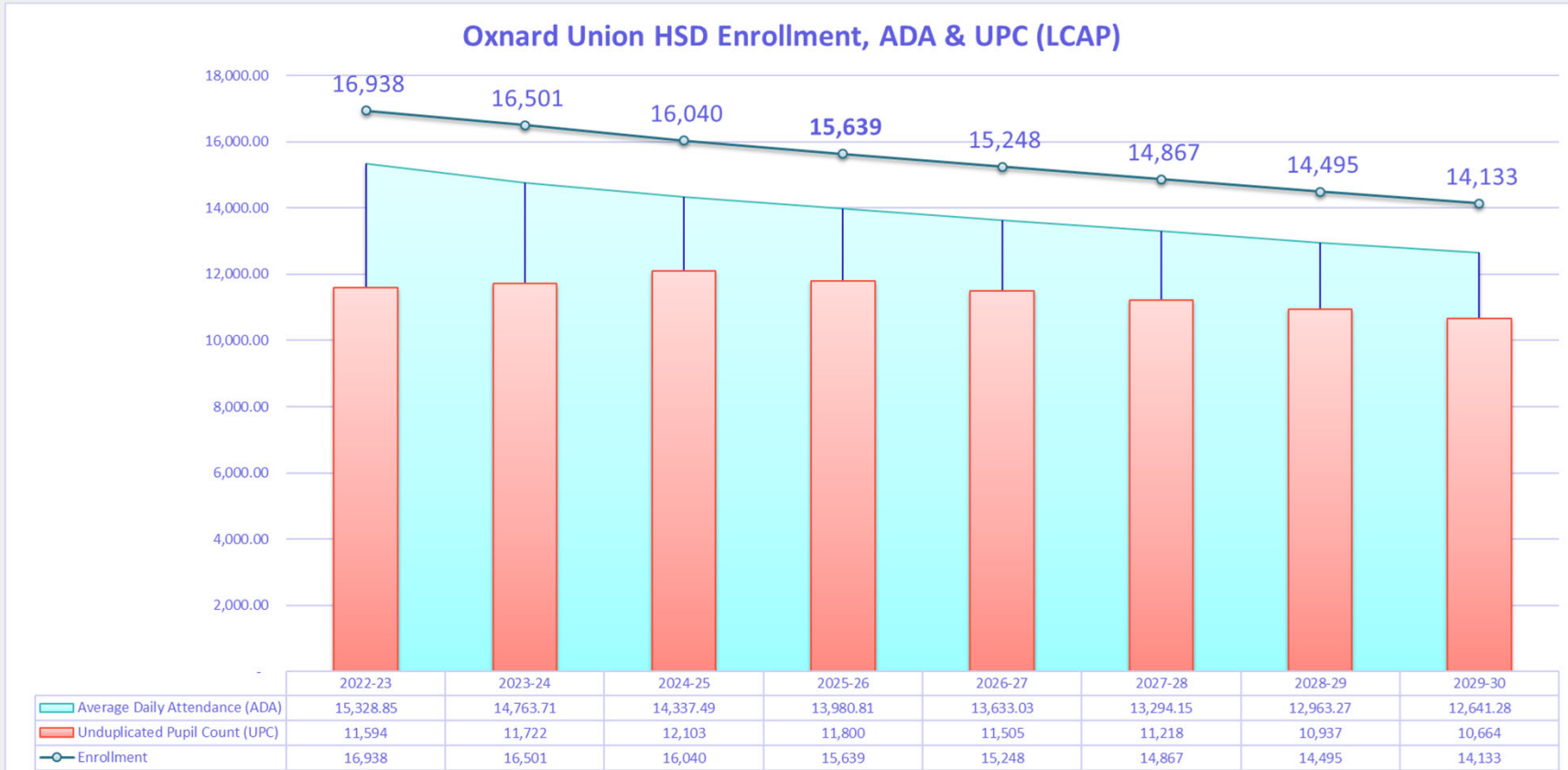
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2025-26 Enrollment Update

OUHSD Enrollment is declining. Like most districts in the state, OUHSD continues to see declining enrollment well into 2030.

The 2025-26 projected enrollment is **15,639** students, a **2.56% decline** from 2024-25.



Changing Conditions in the OUHSD

2025-26 Adopted Budget Report - LCFF

2025-26 Local Control Funding Formula (LCFF) provides the majority of the district funding.

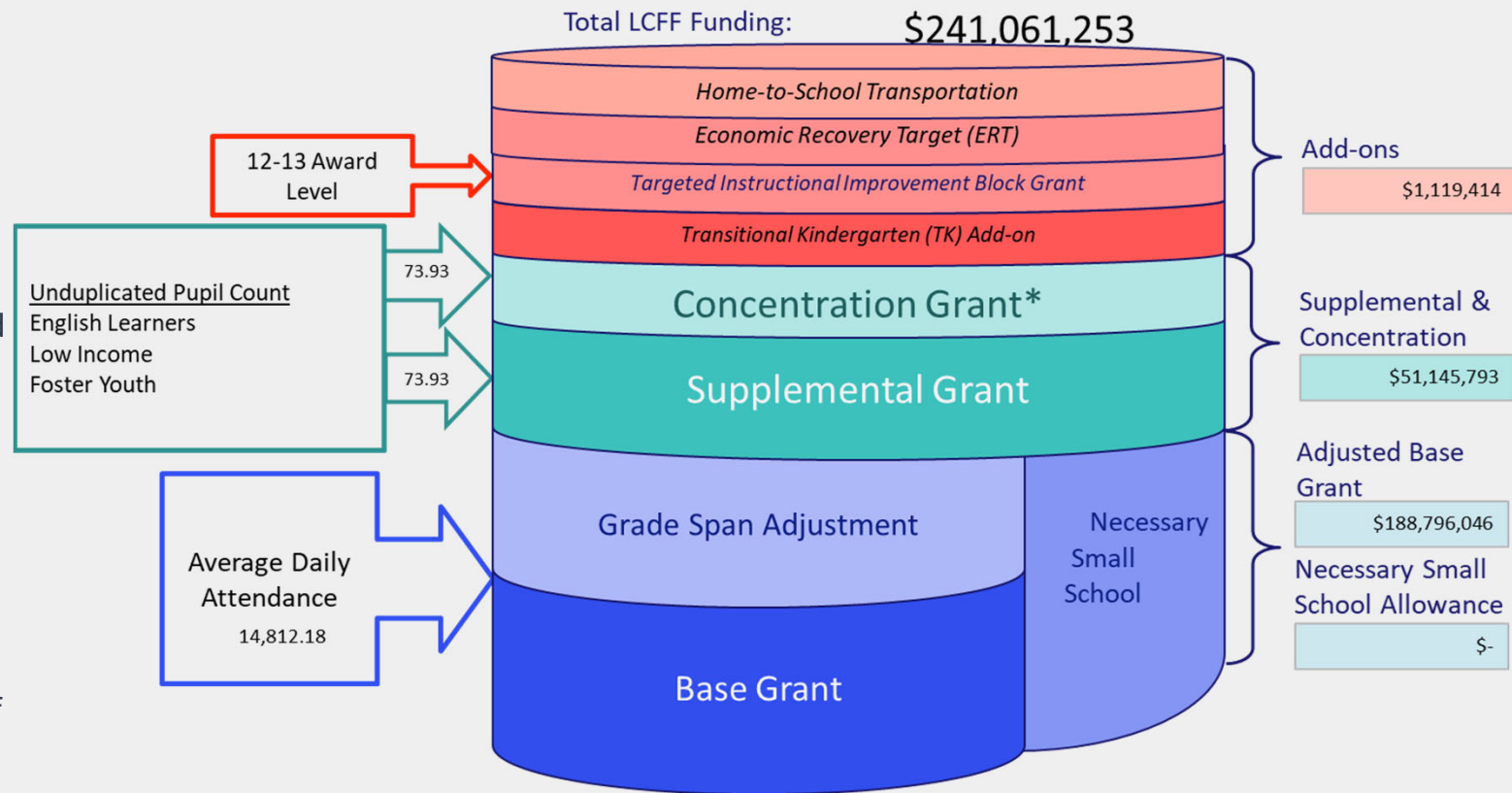
\$241,061,253 total funding includes:

\$51,145,793 Supplemental and Concentration which requires the LCAP process and plan to support additional increased services for students.

\$651,605 is dedicated to student transportation

\$3,916,989 is transferred to local charter for their portion of property taxes.

\$185,346,866 is available for everyday operations of the district.



*Unduplicated Pupil Percentage must be above 55% to receive Concentration Grant funding

2025-26 Adopted Budget Report - Revenues

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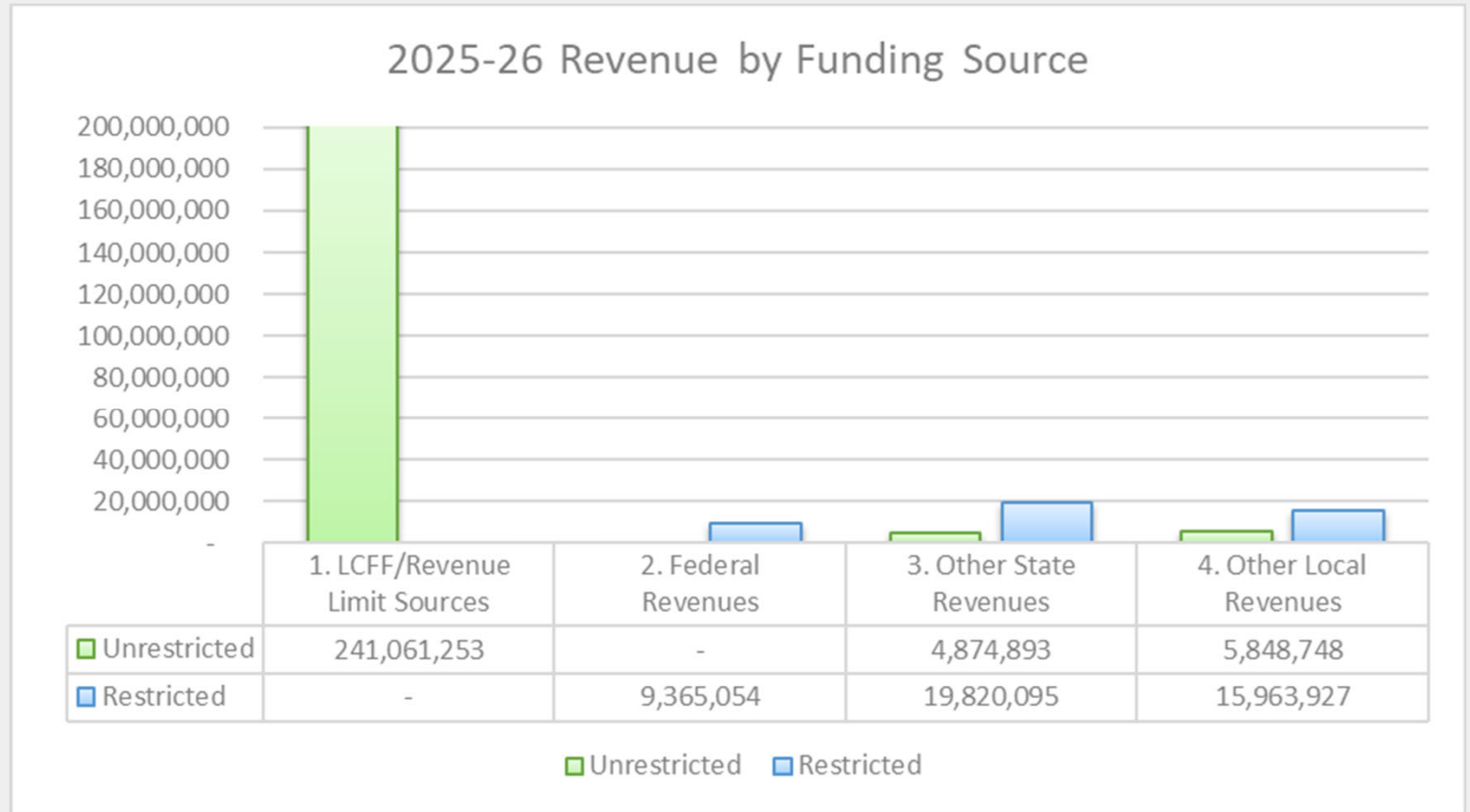
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NEW California Serves Grant Program \$500k Included In Final Report

2025-26 Adopted Budget Report - Revenues

2025-26 Total Revenues Adopted at \$296.93 Million

- One-time Funds available in 2021-22 to 2023-24 are no longer available
- Overall District revenues remain in the \$290 million range for foreseeable future.

Revenue History (In Millions)	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
General Fund Overall Revenues	\$ 281.59	\$ 341.53	\$ 310.06	\$ 309.09	\$ 296.93	\$ 293.22	\$ 294.82
		21.29%	-9.21%	-0.31%	-3.93%	-1.25%	0.54%

- Majority of Revenues are from LCFF formula
 - LCFF is dependent on State COLA for increases
 - LCFF can be volatile as it is based on State revenues which are sensitive to economy/recessions

REVENUES	2025-26	2026-27	2027-28
LCFF	241,061,253	243,273,580	244,955,367
Federal Revenues	9,365,054	9,524,205	9,568,739
Other State Revenues	24,694,988	21,103,972	21,200,790
Other Local Revenues	21,812,675	19,029,181	18,799,439
	296,933,970	292,930,938	294,524,335

2025-26 Adopted Budget Report - Expenditures

2025-26 Local Control Funding Formula (LCFF) provides the majority of the district funding. The majority of expenditures, including salary and benefits for employee are supported by these funds.

Unrestricted Funding refers to money that can be used for general operational purposes without specific limitations on how it is spent. It provides flexibility for school districts to allocate resources based on their priorities and needs.

Restricted Funding is money that is earmarked for specific purposes or programs as defined by state or federal regulations, grant agreements, or donor restrictions. It must be used according to these designated purposes and often requires reporting to ensure compliance with the funding conditions.

2025-26 Expenditures (In Millions) by Type of Funding

- Adopted Budget Expenditures include:
 - Permanent Reductions to Programs/Supplies/Books/Services
 - PARs SRP Employee Changes and Staffing Updates for 25/26

2025-26 EXPENDITURES	Unrestricted	Restricted	Total
Certificated Salaries	107.72	5.99	113.71
Classified Salaries	33.53	11.81	45.34
Employee Benefits	64.10	21.34	85.44
Books and Supplies	4.32	3.27	7.59
Insurance & Utilities	5.07	-	5.07
SPED Excess Costs/Services	0.67	12.89	13.56
Services, Other Operating Expenditures	17.75	8.62	26.37
2025-26 TOTAL EXPENDITURES	233.16	63.93	297.09

2025-26 New Permanent Reductions in Expenditures:

Additional permanent reductions in 2025-26 are in addition to reductions from 2023-24 and 2024-25.

- > Reduction in Instructional Software and Licensed programs \$-2.3mil
- > Elimination of refreshments/snacks \$-80k
- > Elimination of textbooks and supplemental books \$-800k
- > Additional reductions to travel (except mandatory) \$-400k
 - Previous grants for professional development will expire 06.30.25
- > Reduction in Instructional/Program Services \$-3.5mil
- > Additional reductions to overtime/extra hours \$-1.2mil
- > Reduction of field trips \$-750k
- > Additional reductions to supplies/equipment \$2.2mil



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2025-26 Total Revenues Adopted at \$296.93 Million

- One-time Funds available in 2021-22 to 2023-24 are no longer available
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EXPENDITURES	2025-26	2026-27	2027-28
Certificated Salaries	113,711,429	113,418,306	113,087,376
Classified Salaries	45,341,636	42,132,933	40,608,916
Employee Benefits	85,442,647	87,551,221	89,748,127
Books and Supplies	7,586,808	7,812,895	8,045,720
Services, Other Operating Expenditu	45,564,924	46,922,758	48,321,055
	297,647,444	297,838,113	299,811,194

2026-27 Permanent Reductions in Expenditures:

- Additional Permanent Reductions in Expenditures will be required to maintain stable budget
 - Programs have been reduced to base programing starting 2025-26
- Anticipated reductions related to previously discussed staffing included in budgets
 - Reduction in Certificated staffing based on Student Enrollment - Annual
 - Changes/Reductions in Classified staffing on enrollment/need/programs/services - Annual
- Potential Area of Adjusted Reductions - Health & Welfare for Employees

2025-26 Adopted Budget Report - Expenditures

Health and Welfare Costs

- Increase each year with stagnate or reducing revenues adding pressure to overall budget
 - Coverages and Plans with increased services/ enriched plans
- Anticipated reductions related to previously discussed staffing included in budgets
 - Reduction in Certificated staffing based on Student Enrollment - Annual
 - Changes/Reductions in Classified staffing on enrollment/need/programs/services - Annual
- Potential Area of Adjusted Reductions - Health & Welfare for Employees
 - Negotiated Item

Health & Welfare Costs (In Millions)	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28
Active & Retireed Employees	\$38.151	\$37.832	\$39.559	\$42.450	\$38.710	\$41.456	\$44.422

Other Planning Factors Contributing to Increased Costs Year over Year

- CalPERS Employer Rate - Statutory Costs

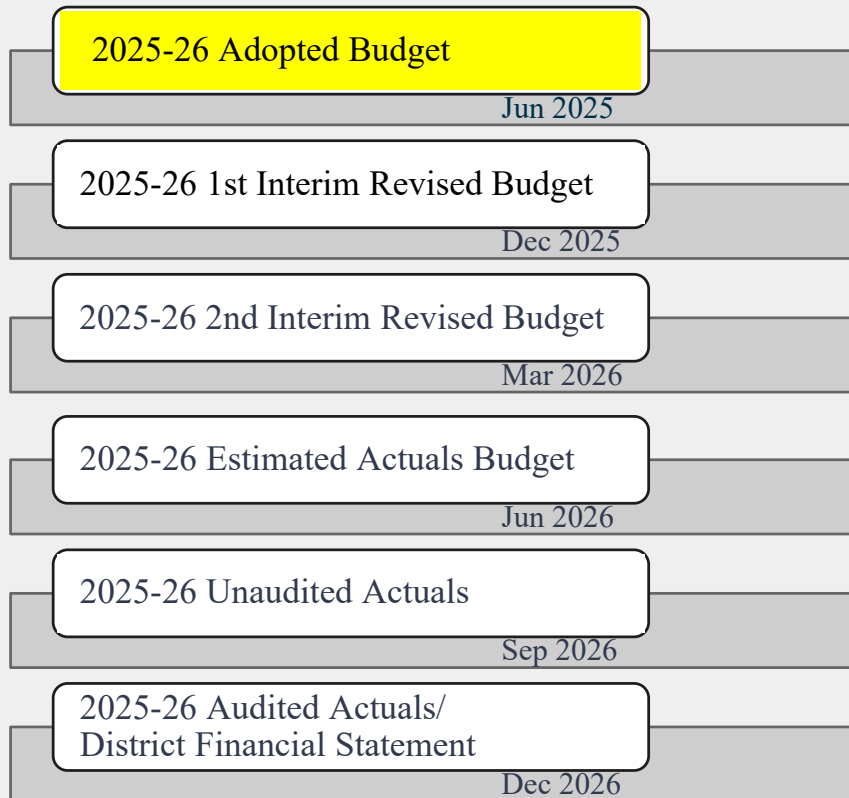
OTHER PLANNING FACTORS				
Factors	2025-26	2026-27	2027-28	2028-29
CalSTRS Employer Rate ⁵	19.10%	19.10%	19.10%	19.10%
CalPERS Employer Rate ⁵	26.81%	26.90%	27.80%	27.40%
Unemployment Insurance Rate ⁶	0.05%	0.05%	0.05%	0.05%
Minimum Wage ⁷	\$16.90	\$17.40	\$17.80	\$18.30

2025-26 Adopted Budget Report

01	Unassigned Fund Balance	Unassigned/ Undesignated Balance	\$120,515
02	Restricted Fund Balance	<ul style="list-style-type: none"> Grant and One-Time Funding 	\$9,041,072
03	Assigned Reserve	<ul style="list-style-type: none"> Unallocated Unit Share Reserve PARs Employee Benefit Summer School Reserve Local Economic Reserve 	\$3,412,303 \$2,400,000 \$1,500,000 \$1,532,521
04	Inaccessible Fund Balance	<ul style="list-style-type: none"> Warehouse Stores/Petty Cash Balances 	\$365,000
05	Economic Uncertainties - Reserve	<ul style="list-style-type: none"> 3% Calculation Required for OUHSD 	\$9,600,000

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Thank you!

Questions?