



Coast Unified School District

Budget Advisory Committee

Presented by:

Jill Southern, Superintendent

Christie Cosme, Chief Business Official

October 14, 2025



Vision

Produce healthy, contributing and resilient members of a global society

Mission

Coast Unified School District will commit their talents and resources every day to support the mental, physical, and emotional well-being of students and families, remove barriers to learning and development, and focus on developing tomorrow's leaders today.

Core Values

Respect, Success, Leadership, Opportunity, Teamwork

Priorities

Develop People, Maximize Student Achievement, Operate with Increasing Efficiency and Effectiveness



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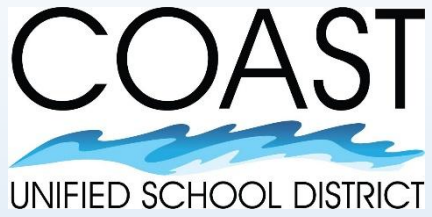
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Agenda

- Introductions and Meeting Norms
- Goals and Objectives for the Budget Advisory Committee
- School Finance and CUSD Budget Overview
- Brainstorming
- Next Steps - Questions, Clarity, Direction, Goals



❖ Brainstorming

❖ Three \$ ranges for reductions

- Low - up to \$15,000
- Medium - 15,001 - \$50,000
- High - Over \$50,000
- One time or Ongoing?

❖ Revenue Ideas

Budget Advisory Committee (BAC) – First Meeting
Date: October 14, 2025

Low Reduction Ideas – Up to \$15,000

ONE TIME:

ON GOING:

Mid Reduction Ideas – \$15,001 - 50,000

ONE TIME:

ON GOING:

High Reduction Ideas – OVER \$50,000

ONE TIME:

A stack of four colorful sticky notes (pink, yellow, orange, and green) is shown in the bottom right corner of the form. The green sticky note is on top and has horizontal lines.

Introductions

- Jill Southern - Superintendent
- Christie Cosme - Chief Business Official
- Kendra Simmons - Teacher/CTA
- Maria Sison - Secretary Clerk/CSEA
- Megan Ender - Teacher/CTA
- Lori Nunez - Secretary Registrar/CSEA
- Melissa Avina - Community Member/Parent/PTA
- Heather Callier - Community Member/Parent
- Nic Johnson - Board Member/Parent

Meeting Norms



1. **Be respectful and inclusive** – One voice at a time; all perspectives matter.
2. **Assume positive intent** – Collaborate with trust and goodwill.
3. **Focus on issues, not individuals** – Maintain confidentiality and professionalism.
4. **Stay student-centered and data-informed** – Ground discussions in data and student impact.
5. **Honor time and purpose** – Start and end on time; recommendations are advisory.

In one word at a time, describe what you hope we accomplish together through the BAC.

Join by Web

PollEv.com/greatpine770

Join by Text

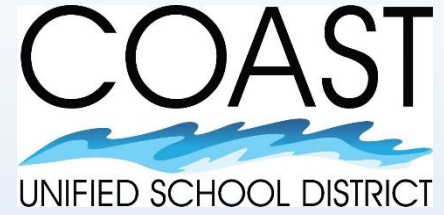
Send **greatpine770** and your message to **37607**

Join by QR code

Scan with your camera app



Budget Advisory Committee - Purpose and Challenge



Coast Unified faces rising costs and declining revenues.

Our charge:

- **Engage a broad range of voices through an open, transparent process**
- **Ensure a balanced, sustainable budget**
- **Address ongoing deficit spending**
- **Manage revenue and cost volatility**
- **Respond to declining enrollment**
- **Develop clear, actionable recommendations for the Board**

Committee Goals and Objectives



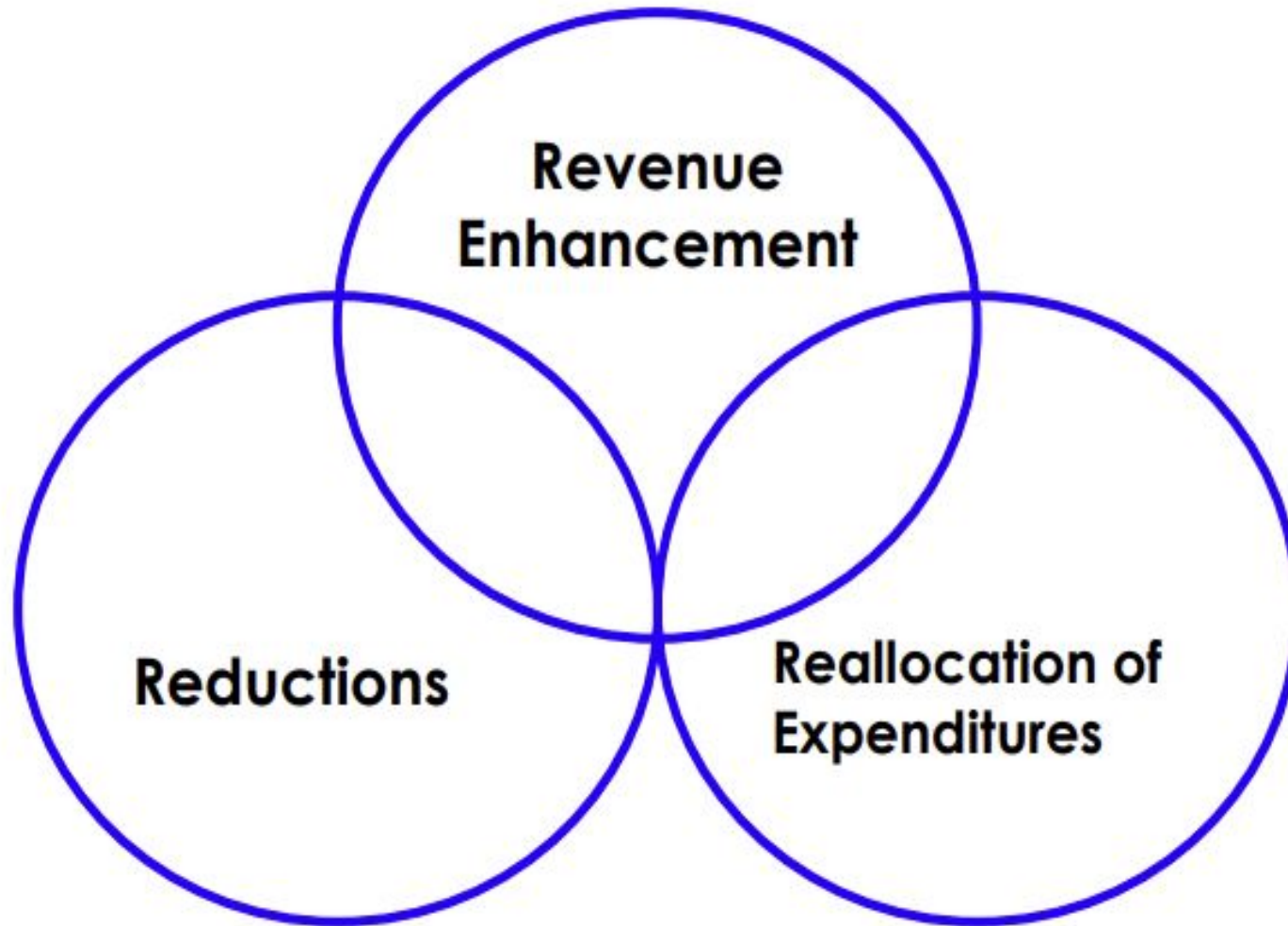
General Goals

- Build understanding of school finance
- Strengthen trust through fiscal transparency
- Foster a culture of fiscal responsibility

Specific Goals

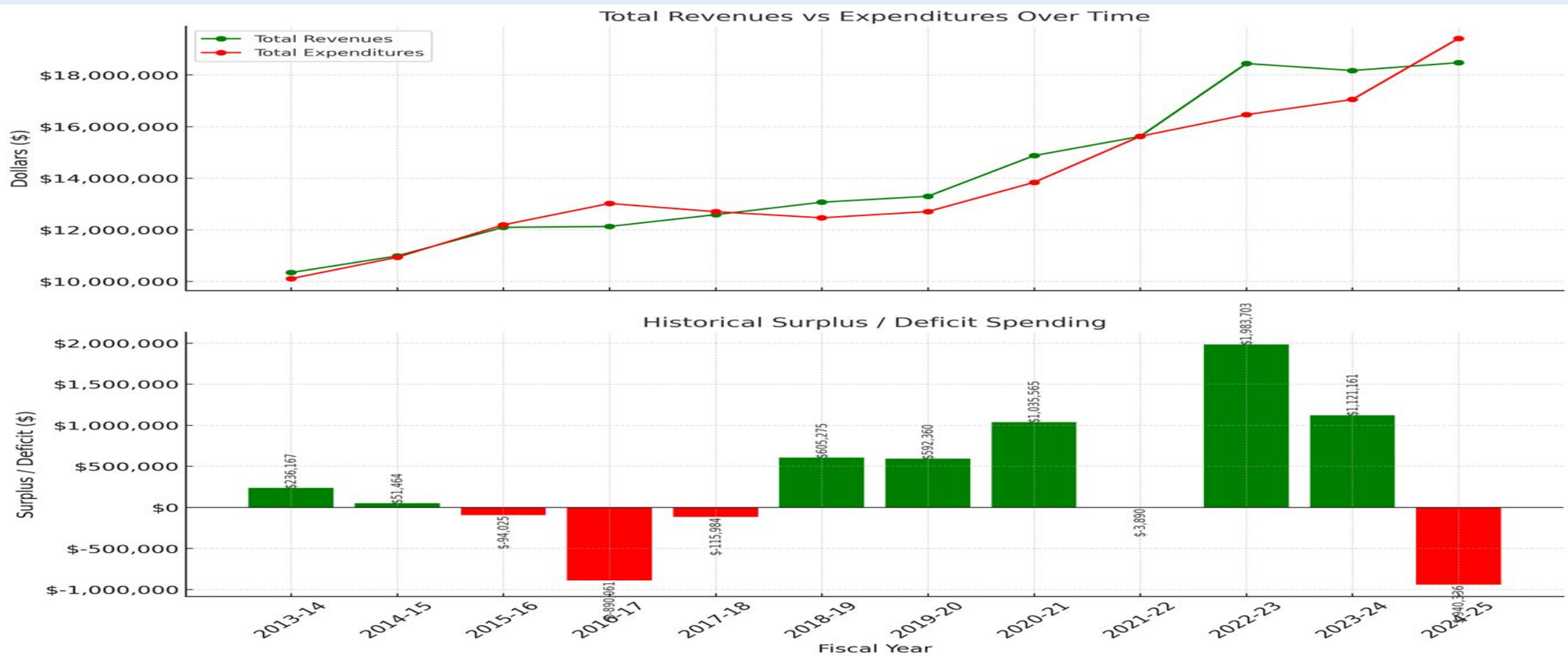
- Achieve a balanced budget by 2027–28 or sooner
- Streamline system wide costs
- Recommend priorities for reduction or reallocation
- Identify revenue opportunities

The solutions and levers



Historical Deficit Spending / Gasto deficitario histórico

2013-14 – 2024-25



How Our Budget Balances

Beginning Balance + Revenues – Expenditures = Ending Balance

Key Concept: If *Expenditures* > *Revenues*, we are **deficit spending**

How Our Budget Balances

2024–25 (Unaudited Actuals)

Beginning Balance: + Revenues: - Expenditures: = Ending Balance:

$\$6,855,196 + \$19,013,110 - \$19,793,296 = \$5,315,010$

(Result: Deficit of \$780,185)

2025–26 (Budget)

Beginning Balance: + Revenues: - Expenditures: = Ending Balance:

$\$5,315,010 + \$18,654,571 - \$19,710,287 = \$5,696,103$

(Result: Deficit of \$1,055,716)

Unrestricted Funds

Restricted Funds



Contributions from Unrestricted to Restricted

2024–25 (Unaudited Actuals)

\$2,526,502

**(Special Ed, Vocational Ag, Title I,II, and III, SIPE Safety, Routine
Restricted Maintenance)**

2025–26 (Estimated)

\$2,765,420

**(Special Ed, Vocational Ag, Title I,II, and III, SIPE Safety, Routine
Restricted Maintenance and Food Service)**

RESTRICTED REVENUES

- Title I, II ,III
 - ASES / ELOP
 - ESSER
 - Educator Effectiveness
 - Prop 28
 - CTE Funding
 - LRBG
 - SPED
- Funds have specific uses
 - At times requires plans/approval
 - Expenditure deadlines



Why are we focusing on UNRESTRICTED \$?

- **Availability:** Only unrestricted dollars can cover general operating costs.
- **Cost:** Most ongoing expenses come from unrestricted funds.
- **Stability:** Fixing the deficit here ensures long-term financial health.
- **Restriction:** Restricted funds are legally tied to specific programs and cannot be repurposed.

UNRESTRICTED REVENUE

78.4% of Revenue in 2025-26!!!!

➤ **Property Taxes**

➤ **LCFF District funding**

➤ **LCFF Supplemental and Concentration Grants**



Base Grant:
Funds apportioned for all students by grade span

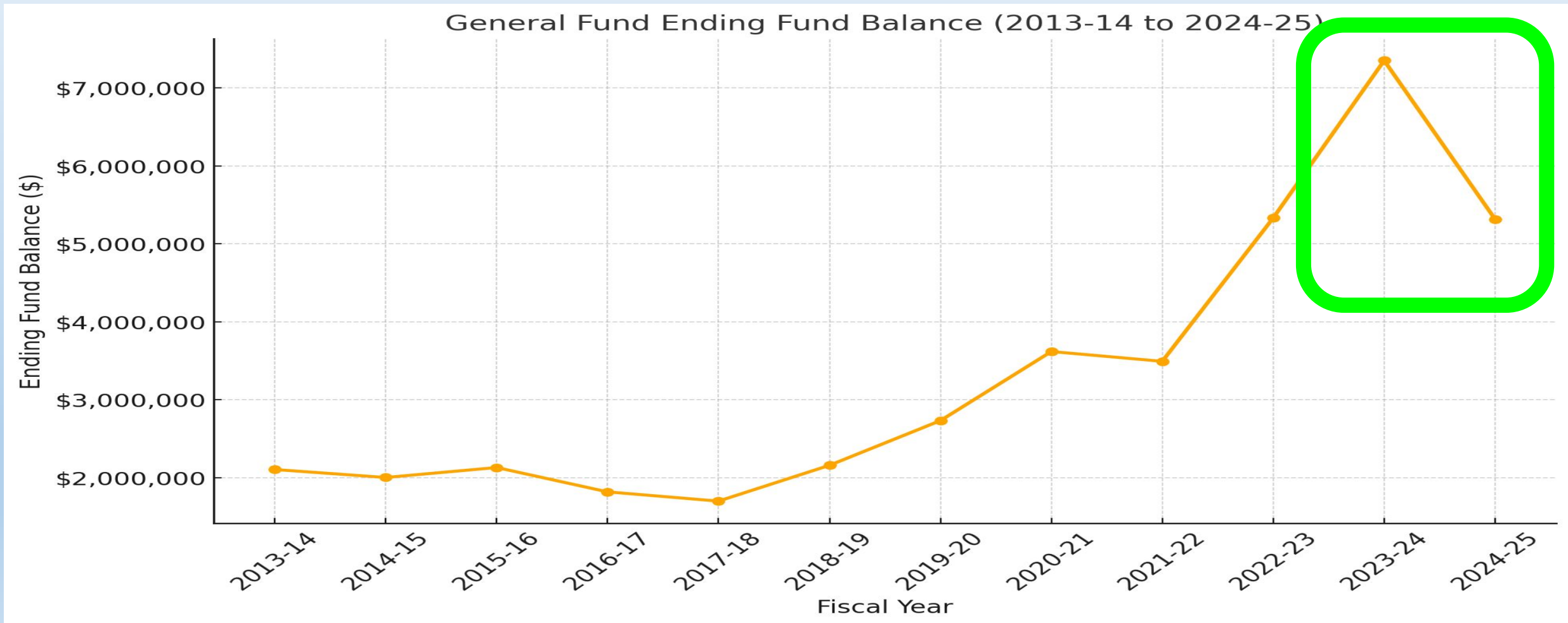


Supplemental and Concentration Grants:
Funds apportioned based on the number and concentration of unduplicated pupils—students that are low income, ELs, or foster youth



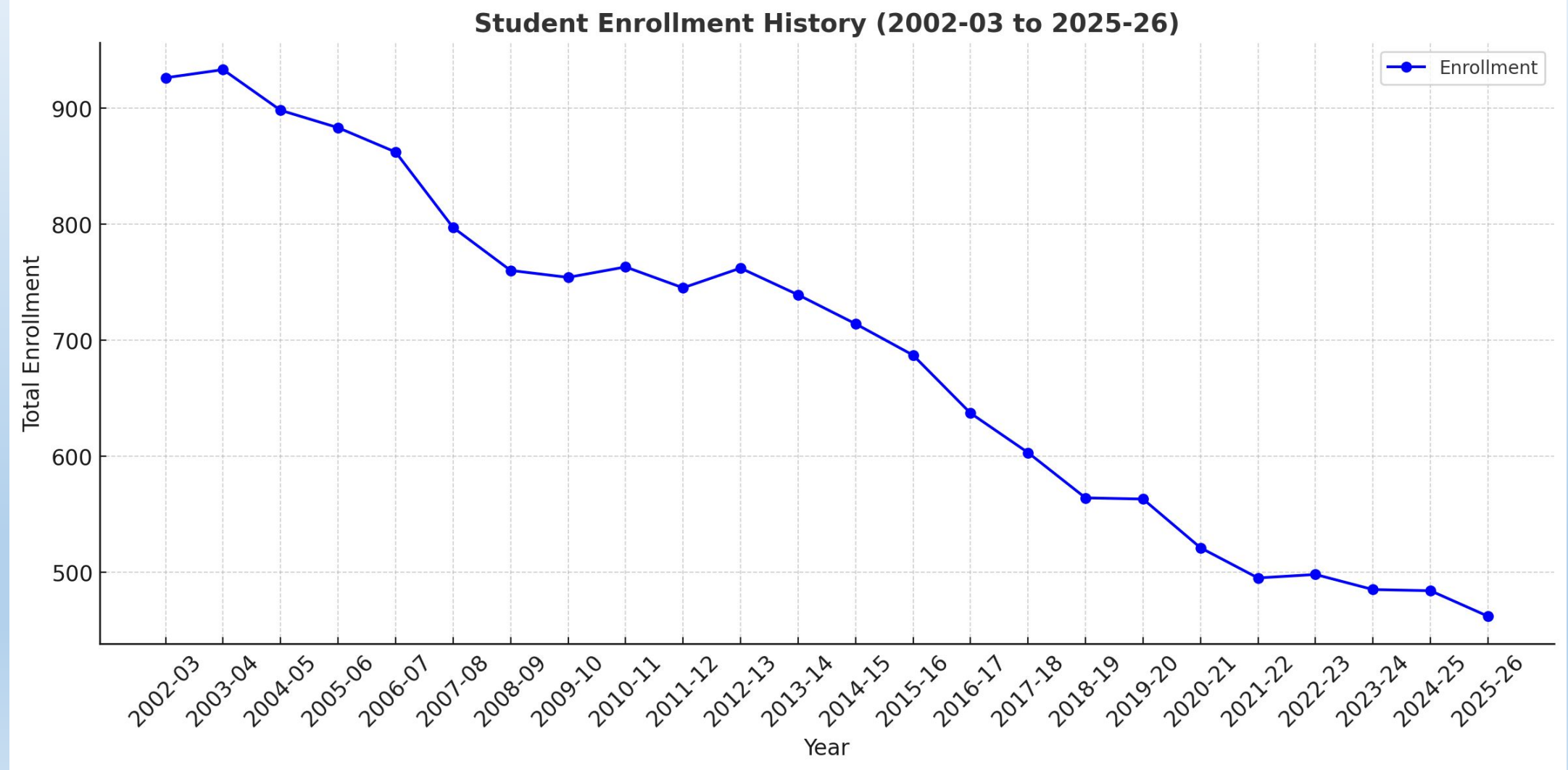
General Fund Ending Fund Balance

Saldo final del fondo general 2013-14 – 2024-25



Enrollment History / Historial de inscripciones

2002 - 2025



Enrollment and FTEs - 7 Years Ago and Now

	School Year		
	2018-2019	2025-2026	
Credentialed	40.99	47.5	Credentialed
Classified	46.16	58.56	Classified
Conf/Mgmt/Sup	15	15.3	Conf/Mgmt/Sup
Other	0	1	Other
Total FTE	102.15	122.36	Total FTE
Enrollment	563	457	Enrollment

Certificated - 7 Years Ago and Now

Certificated	2018-2019	2025-2026	Certificated
CGS	14.29	19	CGS
SLMS	8.93	10	
CUHS	15.77	17.5	CUHS
Leffingwell	1	0	Leffingwell
Other / District	1	1	Other / District
Total FTE	40.99	47.5	Total FTE
Enrollment	563	457	Enrollment
Students per FTE	13.74	9.62	Students per FTE

CGS added a grade (TK)

Includes CUHS Counselor

Classified - 7 Years Ago and Now

Classified	2018-2019	2025-2026	Classified
SPED Aide	4.09	11.25	SPED Aide
Inst Aide	2.73	3.82	Inst Aide
Yard Sup	0.91	1.09	Yard Sup
Bilingual Aide	2.06	2.18	Bilingual Aide
Library	2.75	2.75	Library
Office	8.31	7.5	Office
Transp	7.36	10	Transp
Maint	4	4	Maint
Grounds	4	4	Grounds
Custodial	5	6.25	Custodial
Food Svc	3.95	4.72	Food Svc
Comp / SIS	1	1	Comp / SIS
Other	0	0	Other
	46.16	58.56	

SPED - MOE, Required

- MOT and Leffingwell

Conf/Mgmt- 7 Years Ago and Now

Conf Mgmt/Sup	2018-2019	2025-2026	Conf Mgmt/Sup
Sup	1	1	Sup
Principals	3	3	Principals
Nurse	1	1	Nurse
Sped Director	1	1	Sped Director
CBO	1	1	CBO
Dir MOT	1	1	Dir MOT
Dir Food	1	1	Dir Food
DO Staff	4	4	DO Staff
Tech Dir	1	0.3	Tech Dir
Ath Trainer	1	1	Ath Trainer
Print Shop Sup	0	1	Print Shop Sup
	15	15.3	

Fully funded - Restricted

School Finance Overview

What is a School Budget?

Budget Timelines

Revenues, Expenditures, and Reserves

Property Taxes

Multi Year Projections

WHAT IS A SCHOOL BUDGET?

**Plan that reflects the goals and mission of the district
for the fiscal year (July 1 – June 30).**

Estimated Revenues and Expenditures

**A representation of the information at that point in
time**

The Budget is fluid. It is frequently changing.

BUDGET TIMELINES

Fiscal Year runs from July 1st – June 30th

Reporting deadlines are dictated by Ed Code.

New LCAP and Budget require a public hearing and budget adoption.

The Budget is due to the County Office of Education by July 1st.

The Budget must be approved to spend \$\$\$.



BUILDING THE BUDGET



Identify District Revenues

Identify District Expenditures

What factors impact what we anticipate?

COAST USD'S BUDGET

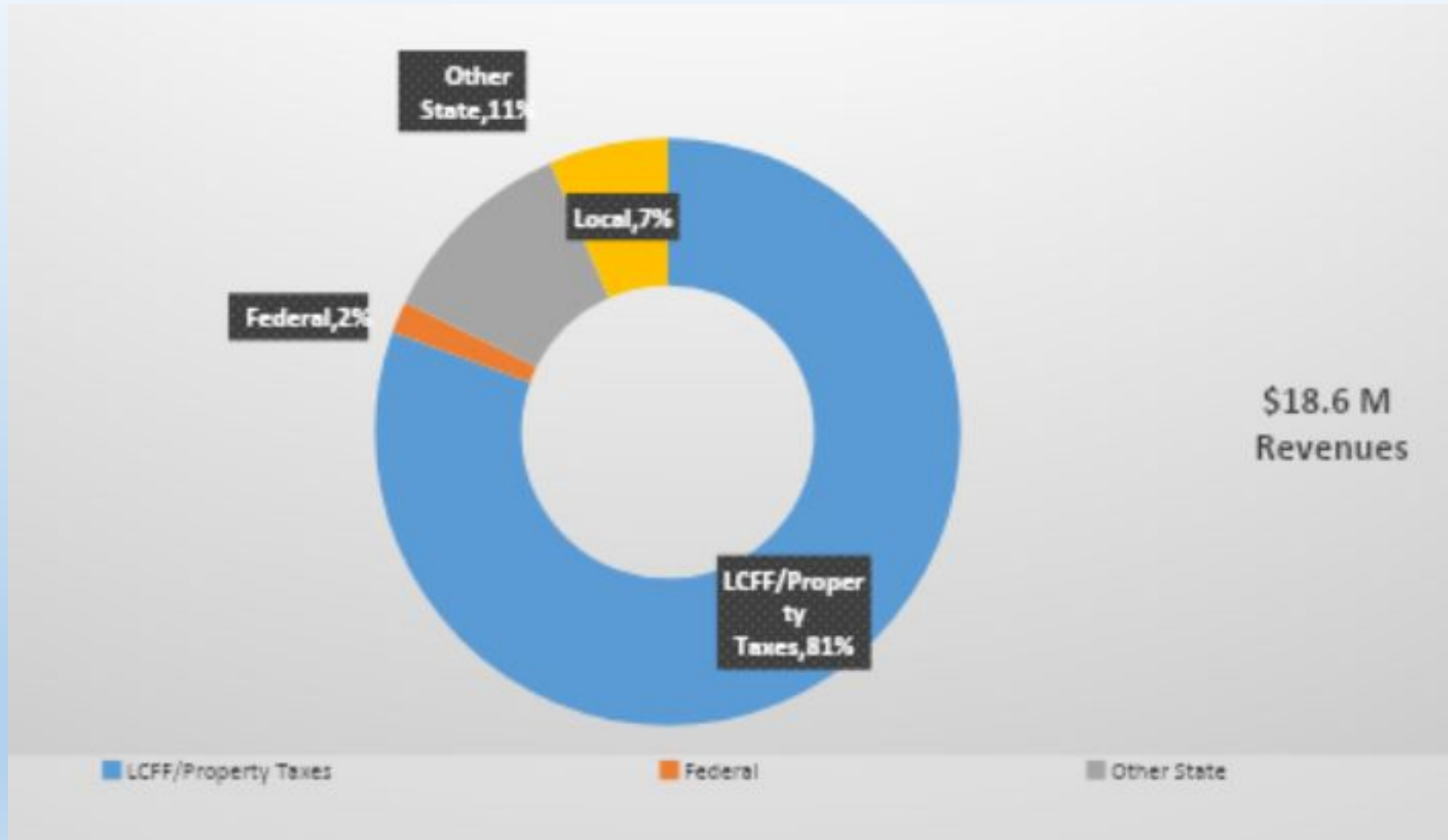
Beginning (Fund) Balance

Revenues (Add)

Expenditures (Subtract)

Ending (Fund) Balance

Funding - Total - 2025-26



REVENUES

The District's main source of income is Property Taxes

Property Tax Projection

2024-25 Budget Development

	Actuals 2018-19	Actuals 2019-20	Actuals 2020-21	Actuals 2021-22	Actuals 2022-23	Est Act 2023-24 FB 94	Estimate 2024-25 4.50%	Estimate 2025-26 4.00%	Estimate 2026-27 4.00%
Project % Increase									
8021 - HO Exempt	63,098.00	61,032.72	61,746.06	60,084.00	60,385.00	60,133.00	62,838.99	65,352.54	67,966.65
8041 - Secured Tax Rolls	9,911,229.87	10,168,284.84	10,609,405.42	11,016,851.00	11,828,057.00	12,427,510.00	12,986,747.95	13,506,217.87	14,046,466.58
8042 - Unsecured Tax Rolls	228,811.81	382,444.54	385,340.68	365,400.00	394,698.00	468,107.00	489,171.82	508,738.69	529,088.24
8043 - Prior Years Taxes	-24,468.07	-25,950.65	-12,480.52	-21,353.00	-22,165.00	-26,945.00	-21,778.83	-20,944.47	-22,637.26
8044- Supplemental Taxes	0.00	0.00	0.00	0.00	0.00	1,452.00	1,495.56	1,540.43	1,586.64
8048 - Penalties	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	10,178,671.61	10,585,811.45	11,044,011.64	11,420,982.00	12,260,975.00	12,930,257.00	13,518,475.48	14,060,905.06	14,622,470.84
Difference	411,901.19 4.22%	407,139.84 4.00%	458,200.19 4.33%	376,970.36 3.41%	839,993.00 7.35%	669,282.00 5.46%	588,218.48 4.55%	542,429.58 4.01%	561,565.79 3.99%
				Average for the past six year		4.80%			

Property Tax % increase over the years

Actuals 2022-23	Est Act 2023-24 FB 94	Estimate 2024-25 4.50%	Estimate 2025-26 4.00%	Estimate 2026-27 4.00%
60,385.00	60,133.00	62,838.99	65,352.54	67,966.65
11,828,057.00	12,427,510.00	12,986,747.95	13,506,217.87	14,046,466.58
394,698.00	468,107.00	489,171.82	508,738.69	529,088.24
-22,165.00	-26,945.00	-21,778.83	-20,944.47	-22,637.26
0.00	1,452.00	1,495.56	1,540.43	1,586.64
0.00	0.00	0.00	0.00	0.00
12,260,975.00	12,930,257.00	13,518,475.48	14,060,905.06	14,622,470.84
839,993.00	669,282.00	588,218.48	542,429.58	561,565.79
7.35%	5.46%	4.55%	4.01%	3.99%

Property Taxes Over Time



We annually get an estimate of the percentage increase from the previous year - based on information we receive from the County Assessor's Office

Historically around 4.8% and sometimes higher.

Last few years: around 4% and signs indicate it could decrease. If Step and Column plus benefits and operating expenses are approximately 4%, what does that tell us?

EXPENDITURES

Object Code	Expense
1000's	Certificated Salaries
2000's	Classified Salaries
3000's	Benefits
4000's	Materials & Supplies
5000's	Services
6000's	Capital Outlay
7000's	Other Outgo

UNRESTRICTED AMOUNTS / % OF UNRESTRICTED - 2025-26

Object Code		Expense
1000's	\$4,816,981 = 36%	Certificated Salaries
2000's	\$2,918,916 = 22%	Classified Salaries
3000's	\$3,211,880 = 24%	Benefits
4000's	\$394,602 = 3%	Materials & Supplies
5000's	\$1,216,932 = 9%	Services
6000's	\$35,000 = 0.3%	Capital Outlay
7000's	\$851,585 = 6%	Other Outgo

Includes SPED costs not covered with restricted health cap, PERS, SIRS, Summer Assistance, workers comp.

Includes Counseling, Contracted work, conferences, PD

IDTs, NPS

TOTAL UNRESTRICTED = \$13,364,315

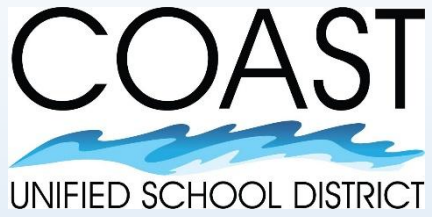
MULTIYEAR PROJECTIONS

Multi-Year Expenditure Highlights:	2025-26	2026-27	2027-28
CalPERS	26.81%	26.90%	27.80%
CalSTRS	19.10%	19.10%	19.10%
Workers Comp	2.15%	2.15%	2.15%
Social Security	6.20%	6.20%	6.20%
EDD	0.05%	0.05%	0.05%
Medicare	1.45%	1.45%	1.45%
Salaries	9,613,417.00	9,876,889.81	10,088,233.39
Employee Benefits	4,567,641.00	4,681,562.26	4,781,648.53
Materials & Supplies	1,213,046.00	999,926.00	999,926.00
Operating Expenses	2,320,538.00	2,236,662.06	2,263,395.30
Other Outgo	1,723,642.50	1,450,000.00	1,450,000.00

RESERVES

District ADA	Minimum Reserve % Requirement
Under 300	5% or \$75,000
301 to 1,000	4% or \$75,000
1,001 to 30,000	3%
30,001 to 400,000	2%
400,001 and over	1%

**District
policy
17%**



❖ Brainstorming

❖ Three \$ ranges for reductions

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- Medium - 15,001 - \$50,000
- High - Over \$50,000
- One time or Ongoing?

❖ Revenue Ideas

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Date: October 14, 2025

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