



# Budget Advisory Committee

October 22, 2025

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1



## District's Fiscal Responsibility

- Maintain a positive certification; and meet its fiscal obligations in the current and two subsequent fiscal years
- Maintain a 3% reserve for economic uncertainties per state requirements

Goals:

- Ensure Long-Term Fiscal Stability
- Increase and Maximize Revenues
- Eliminate Deficit Spending

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2



## Certifications

- Positive**
  - A district **will be able to meet** its financial obligations for the current and two subsequent fiscal years (3 years total)
- Qualified**
  - A district **may not be able to meet** its financial obligations in the current or two subsequent fiscal years.
- Negative**
  - A district **will be unable to meet** its financial obligations for the remainder of the current fiscal year or subsequent fiscal year.

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3



## Revenue

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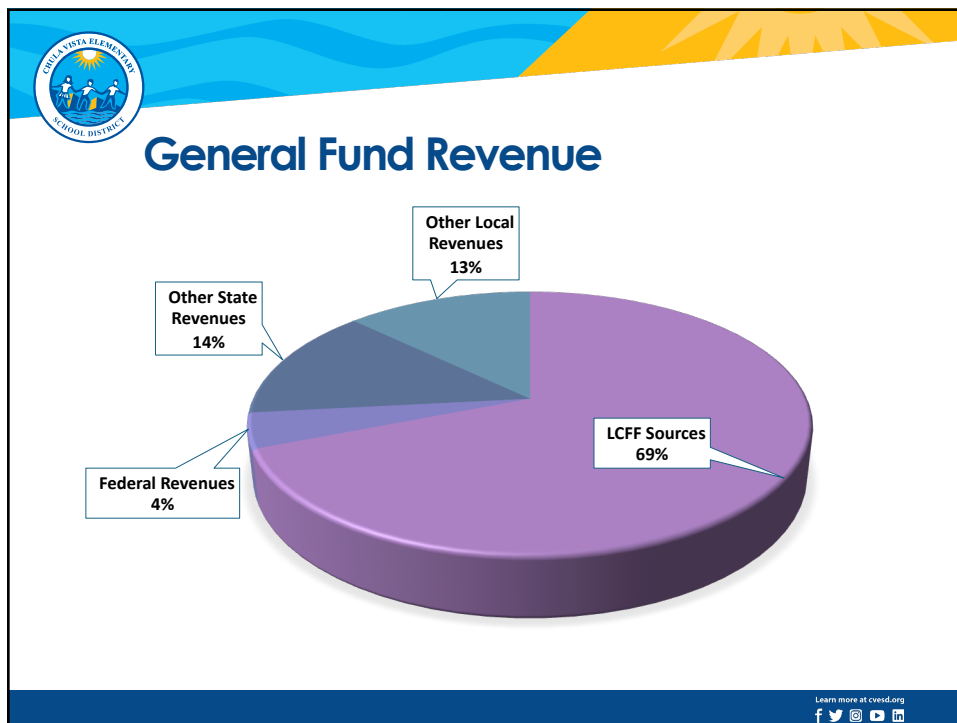
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4

|                               | 2025-26<br>Adopted<br>Budget | 45 Day Budget<br>Revision | 2025-26<br>Revised<br>Budget |
|-------------------------------|------------------------------|---------------------------|------------------------------|
| Revenues                      |                              |                           |                              |
| LCFF Sources                  | 276,411,433                  | -                         | 276,411,433                  |
| Federal Revenue               | 17,313,352                   | -                         | 17,313,352                   |
| State Revenue                 | 55,597,053                   | 22,947,724                | 78,545,007                   |
| Lrn Recvry Emerg. Block Grant |                              | 1,355,606                 |                              |
| One-Time Discr Block Grant    |                              | 6,644,624                 |                              |
| Expanded Learning Opportunity |                              | 14,947,724                |                              |
| Local Revenue                 | 51,370,446                   | -                         | 51,370,446                   |
| <b>Total Revenue</b>          | <b>400,692,285</b>           | <b>22,947,954</b>         | <b>423,640,239</b>           |

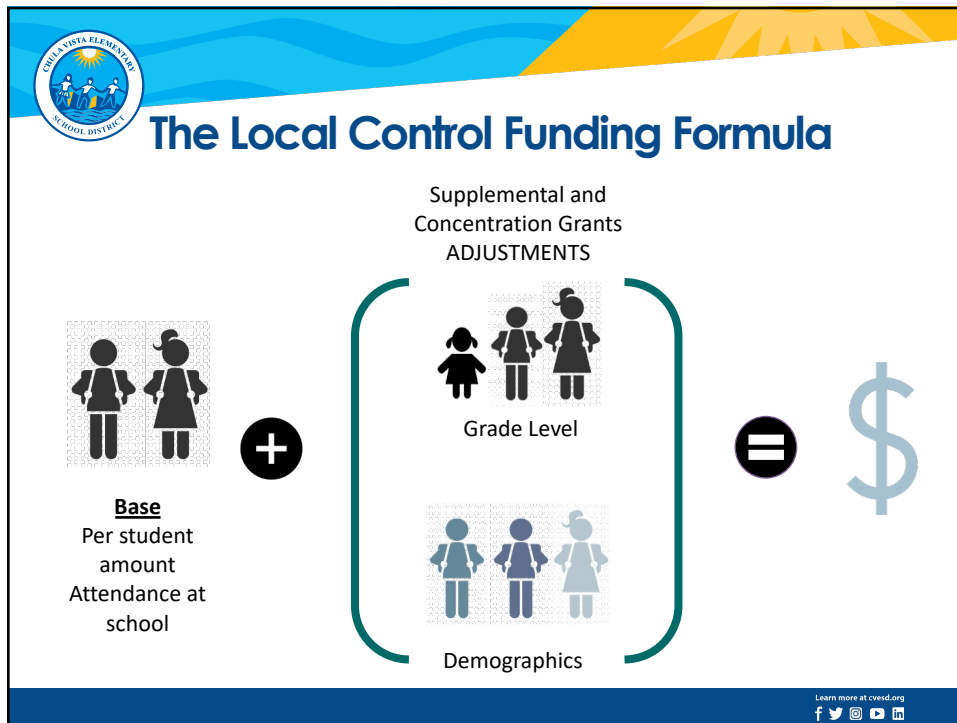
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5



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7

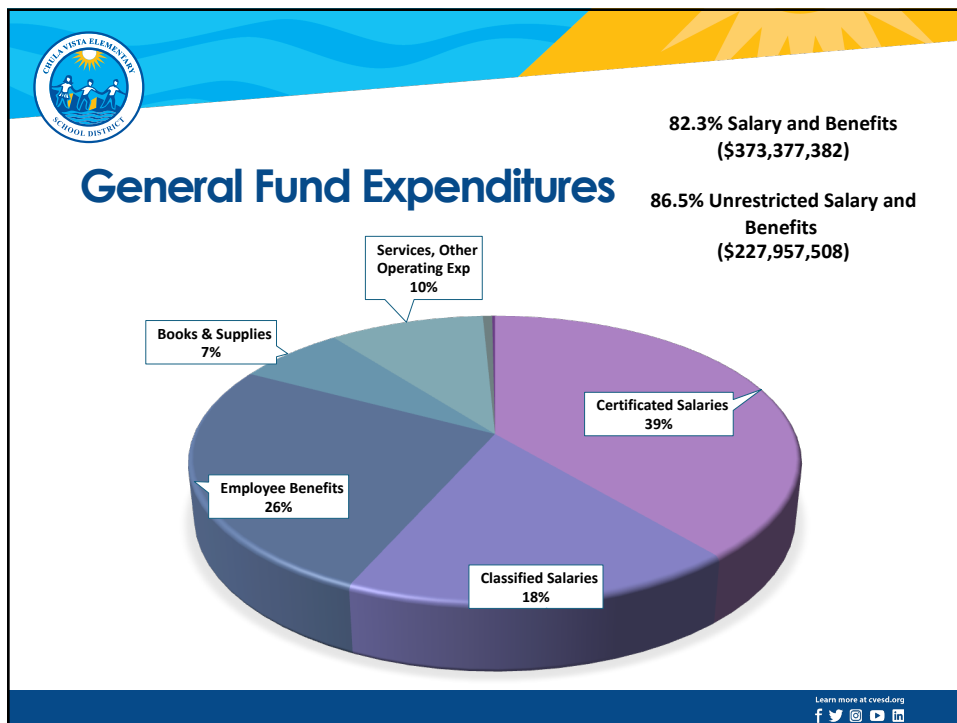


8

|                              | 2025-26<br>Adopted Budget |
|------------------------------|---------------------------|
| Expenditures                 |                           |
| Certificated Salaries        | 175,299,813               |
| Classified Salaries          | 80,403,588                |
| Employee Benefits            | 117,673,981               |
| Books and Supplies           | 30,498,723                |
| Services and other Operating | 43,892,267                |
| Capital Outlay               | 2,653,425                 |
| Other Outgo                  | 789,012                   |
| <b>Total Expenditures</b>    | <b>451,210,810</b>        |

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9



10



## One-time Funded Positions

| Budget Item                               | Cost        | Source         |
|-------------------------------------------|-------------|----------------|
| Counselors/Social Workers                 | \$2,900,000 | One-Time Funds |
| Behavior Supports and Instructional Aides | \$6,900,000 | One-Time Funds |
| Additional Psychologists                  | \$1,200,000 | One-Time Funds |
| Visual and Performing Arts (VAPA)         | \$4,200,000 | One-Time Funds |

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11

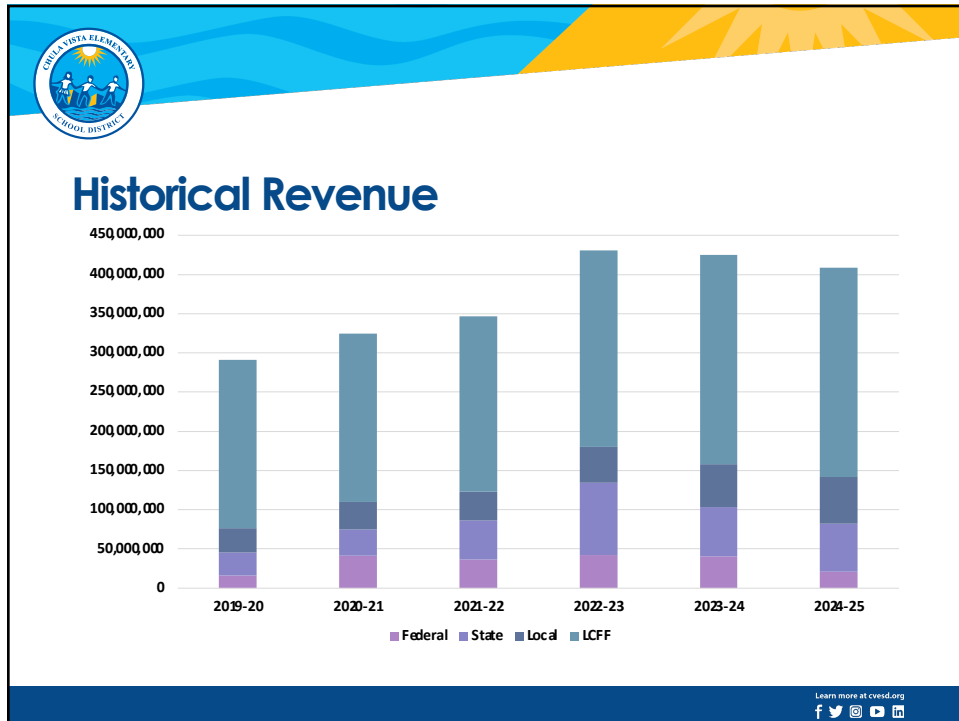


## Historical Data

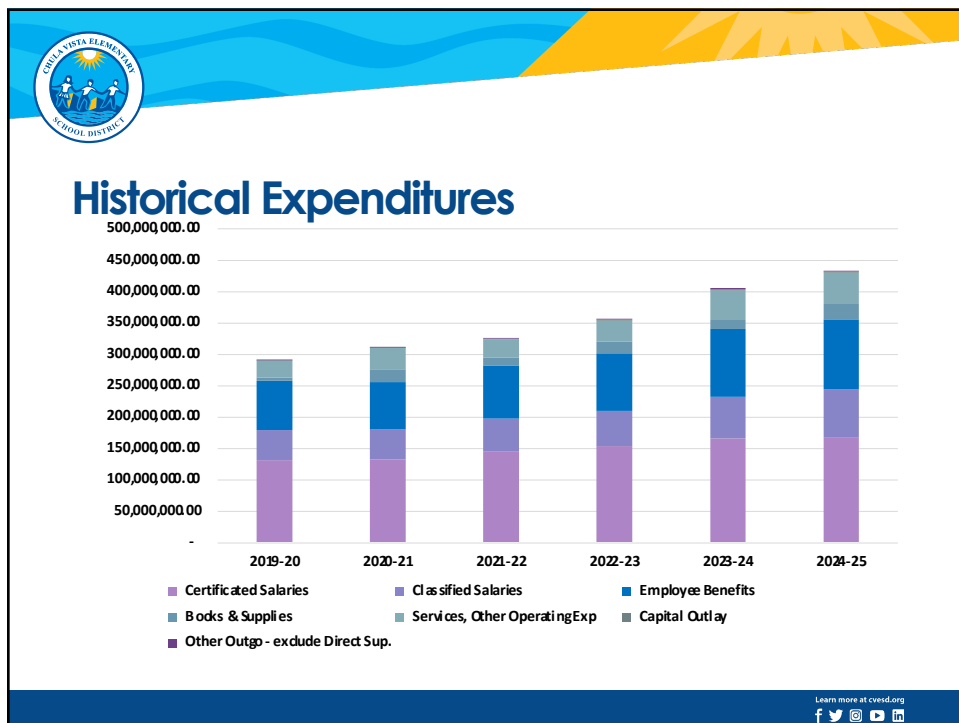
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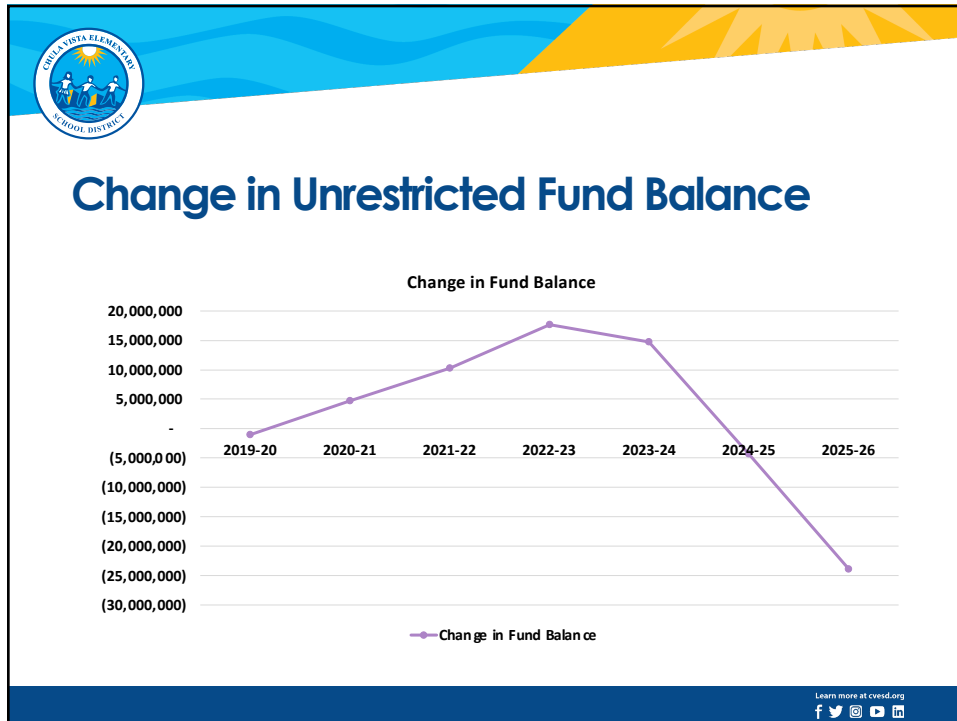
12



13



14



15

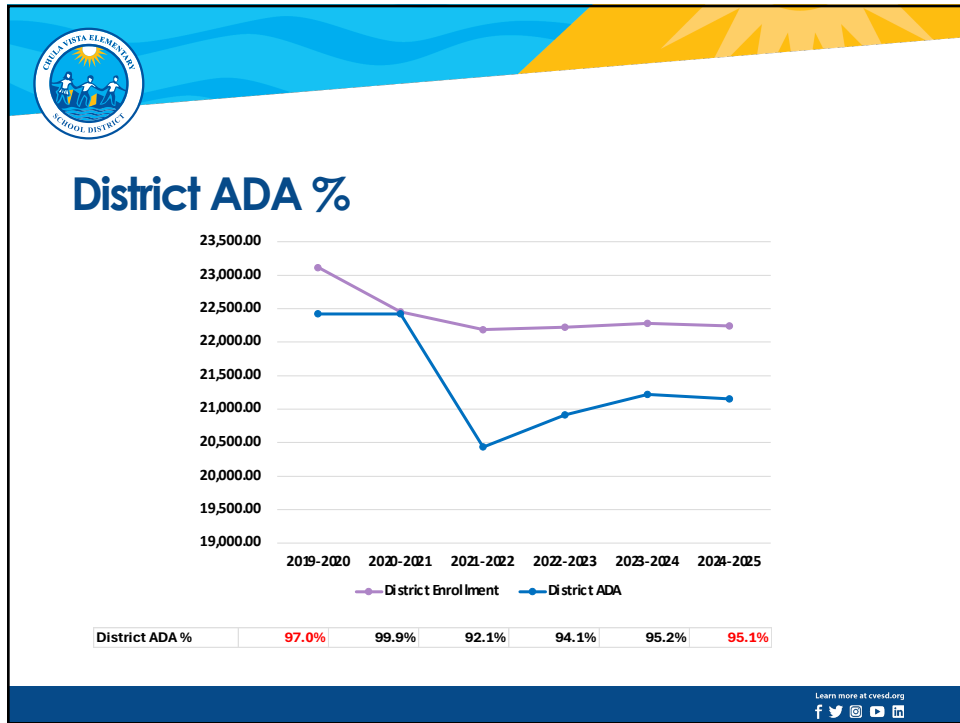
**Unrestricted Revenue vs Expenditures**

| Fiscal Year | Revenue     | Expenditures | Change       | Exp as % of Rev |
|-------------|-------------|--------------|--------------|-----------------|
| 2019-20     | 195,585,344 | 196,676,208  | (1,090,864)  | 101%            |
| 2020-21     | 195,022,460 | 190,284,418  | 4,738,042    | 98%             |
| 2021-22     | 206,057,629 | 195,757,467  | 10,300,162   | 95%             |
| 2022-23     | 237,851,157 | 220,178,267  | 17,672,890   | 93%             |
| 2023-24     | 253,815,369 | 239,129,310  | 14,686,059   | 94%             |
| 2024-25     | 247,650,110 | 251,988,724  | (4,338,614)  | 102%            |
| 2025-26     | 239,808,424 | 263,678,818  | (23,870,394) | 110%            |

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16

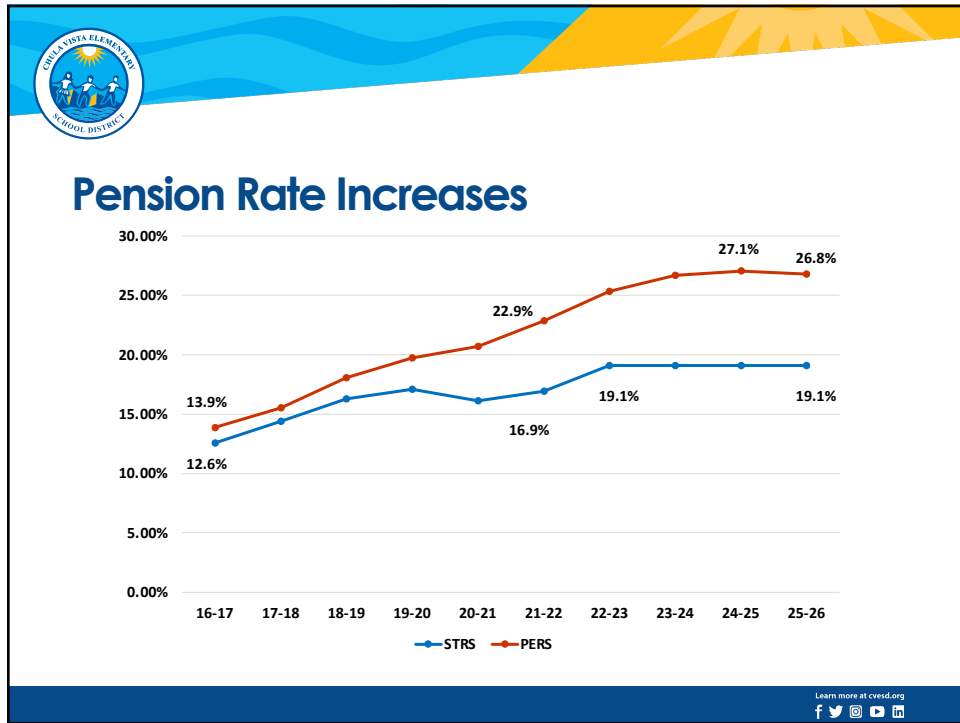


17

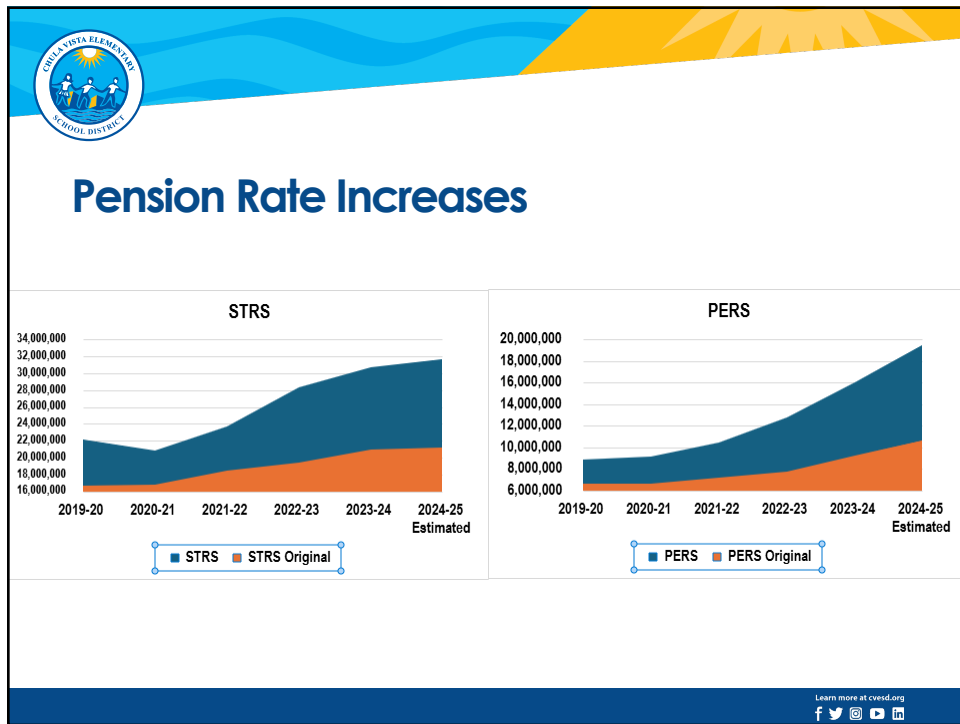
# External Factors Contributing to Rising Costs

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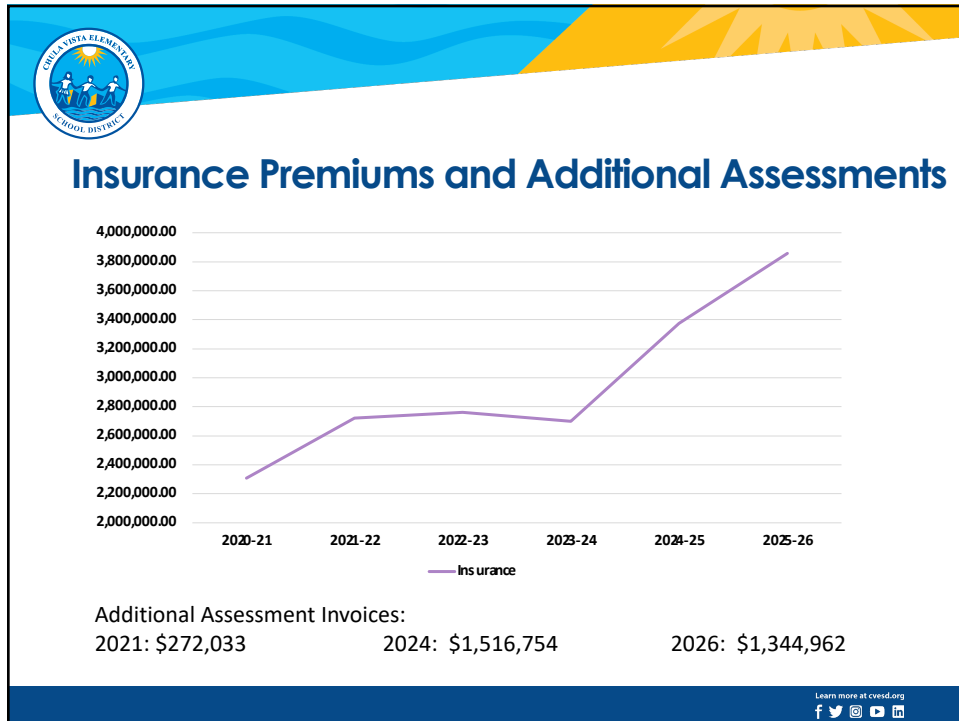
18



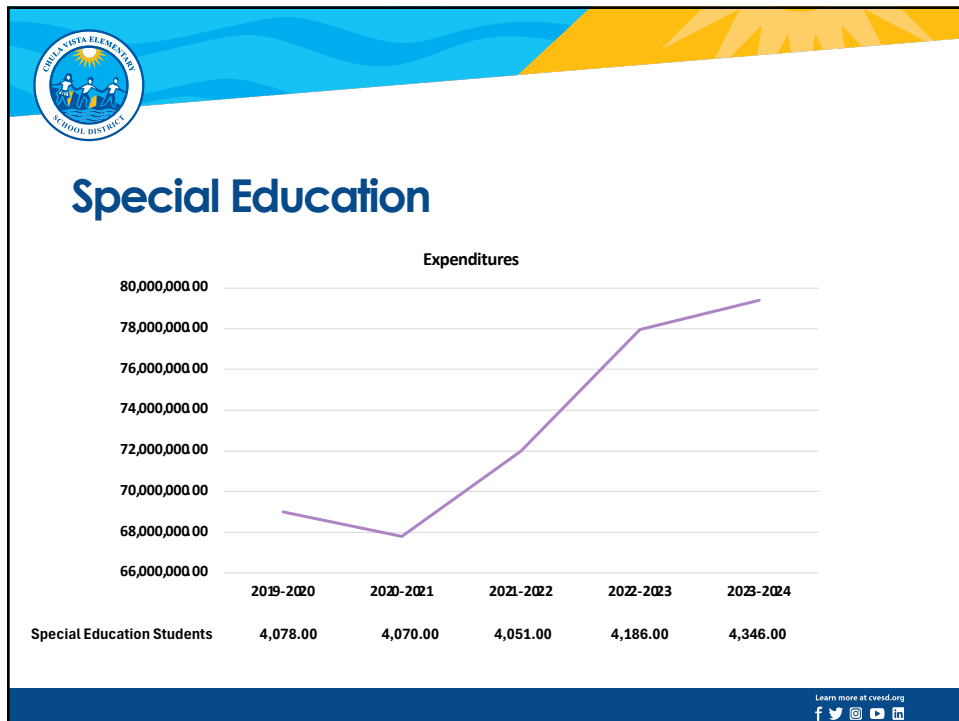
19



20



21



22



## Guiding Question?

**What are your key takeaways from the presentation so far?**

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23



## Multi-Year Projection

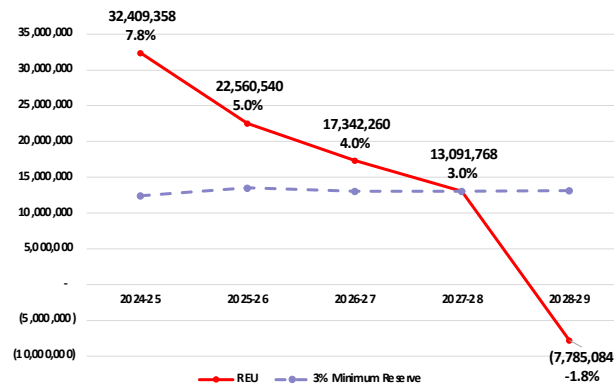
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24

### Multi-Year Projection 2024-25 Actuals, 2025-26 through 2028-29 Projected

|                               | 2024-25        | 2025-26         | 2026-27         | 2027-28         | 2028-29         |
|-------------------------------|----------------|-----------------|-----------------|-----------------|-----------------|
| Unrestricted Excess/(Deficit) | \$ (4,338,614) | \$ (23,870,393) | \$ (13,981,939) | \$ (19,254,111) | \$ (21,440,255) |
| Unrestricted EFB              | \$ 83,942,264  | \$ 60,071,871   | \$ 46,089,933   | \$ 26,835,822   | \$ 5,395,567    |
| Commitments                   | \$ 50,910,340  | \$ 36,888,766   | \$ 28,125,108   | \$ 13,121,489   | -               |
| REU                           | \$ 32,409,358  | \$ 22,560,540   | \$ 17,342,260   | \$ 13,091,768   | \$ (7,785,084)  |
| Actual REU                    | 7.8%           | 5.0%            | 4.0%            | 3.0%            | -1.8%           |



COLA: 25-26 2.30%, 26-27 3.02%, 27-28 3.42%, 28-29 3.42%

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25



### Our Challenge:

The District has a structural deficit where we are spending more than the funding we are receiving. To remain fiscally solvent, we must reduce spending now and moving forward to balance the budget year after year.

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26



**Task:**

**Based on your knowledge of District priorities, what are some potential budget solutions?**

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27



**Future Meetings**

| Dates                   |
|-------------------------|
| November 19, 2025 - 5pm |
| January 28, 2026* - 5pm |
| February 25, 2026*- 5pm |
| March 18, 2026*- 5pm    |
| April 22, 2026*- 5pm    |
| May 27, 2026*- 5pm      |

\*2026 Meeting dates are tentative until approved by the Board of Education on December 17, 2025. There will be no meeting in December 2025.

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28



# Thank you!

Questions or Comments?

**Mark Pong**  
Assistant Superintendent  
Business Services & Support  
(619) 425-9600 x181371  
mark.pong@cvesd.org

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