

# Budget Advisory Committee

September 2, 2025  
Santa Teresa Elementary Library  
4:30 - 6:00 PM



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# Welcome and Purpose

- Welcome
- Introductions
- Task at Hand
  - Directive from SCCOE

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# Agenda

- Norms and Confidentiality
- Task at Hand
- Timeline
- Basic Budget Breakdown
- Sample from Previous Reduction Resolution
- Discussion on Reductions
- Information needed for our next meeting

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# Committee Norms and Confidentiality

- Difficult Conversations
- Dialogue is heard and respected
- Perspectives appreciated and acknowledged
- Topics/Discussions remain confidential to this Committee

# Task at Hand

- SCCOE Directive
  - Deficit Spending
  - Balance Expenditures and Revenues by June 2028
  - Submit plan to address deficit spending at First Interim - December
- Needed Reductions to Deficit
  - \$3 million for 26/27
  - Additional \$2 million for 27/28

# General Fund Revenues and Expenditures

	Estimated Actuals 2024-25	Budget 2025-26	Projected Budget 2026-27	Projected Budget 2027-28
Revenue	\$144,433,485	\$141,495,778	\$142,313,151	\$143,111,289
Expenditures	\$162,546,120	\$152,699,148	\$154,222,373	\$154,593,678
Difference	<b>-\$18,112,635</b>	<b>-\$11,203,370</b>	<b>-\$11,909,222</b>	<b>\$11,482,389</b>
Transfers from Special Reserve	\$3,158,622	\$ 4,505,314	\$7,912,531	\$7,299,913
Ending Fund Balance	\$30,181,790	\$23,483,734	\$19,487,043	\$15,304,567

SCCOE will require a fiscal solvency plan to address the deficit spending

Fund 40, Calero Funds are helping close this deficit in the budget

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# Timeline

- December 11, 2025 - Board Adopts Fiscal Solvency Plan
- November 13, 2025 - Committee Recommendation to the Board
- November 4th - 3rd Meeting of BAC
- October 14th - 2nd Meeting of BAC
- September 2 - 1st Meeting of BAC

\*\*We can discuss additional meetings if necessary.

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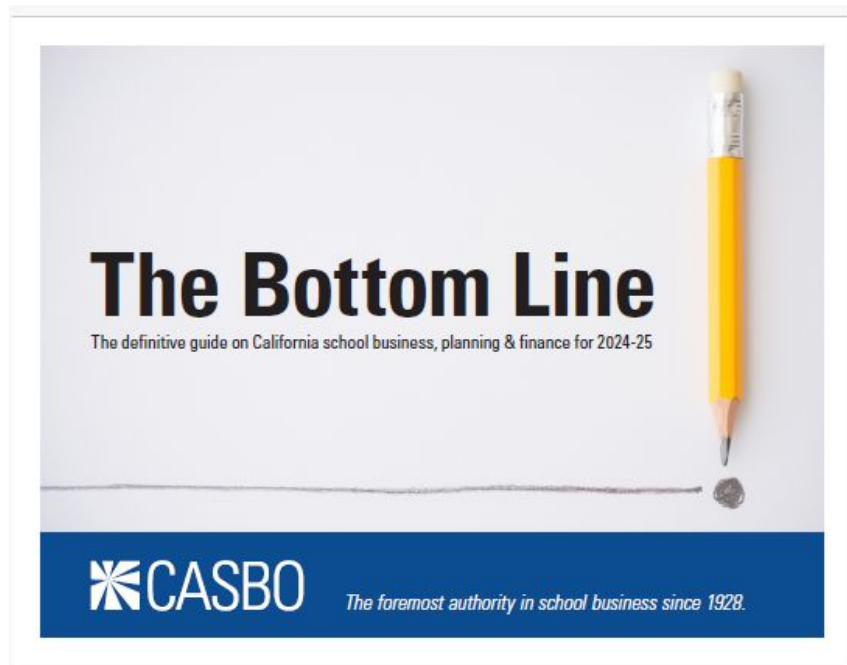
# Basic Budget Breakdown

- Bottom Line Handout
- Revenue Sources
- Operational Expenditures
- Funding Trendlines
- Components of Fund Balances
  - Restricted Funds
  - Unrestricted Funds
  - Required Reserves

# Bottom Line Handout

- LCFF Funding
- Federal Funding Sources
- Attendance/Enrollment
- Community Funded Districts
- Special Education
- Impacts on District Budgets
- Other Revenue Options

<https://acrobat.adobe.com/id/urn:aaid:sc:VA6C2:fe4e692e-3db6-4732-8bcc-a4db2cd83ad2>



# Revenue – Combined General Fund

	Estimated Actuals 2024-25	Budget 2025-26
LCFF Sources	\$108,507,222	\$109,844,679
Federal	\$5,712,110	\$4,160,643
Other State	\$16,790,993	\$17,489,156
Other Local	\$13,423,160	\$10,001,300
Total	\$144,433,485	\$141,495,778

# Expenses - Combined General Fund

	Estimated Actuals 2024-25	Budget 2025-26
Certificated (1000)	\$58,085,314	\$58,078,142
Classified (2000)	\$20,812,353	\$21,271,066
Benefits (3000)	\$39,609,297	\$39,682,094
Supplies (4000)	\$6,698,120	\$2,774,986
Services (5000)	\$28,011,091	\$22,980,799
Capital Outlay (6000)	\$275,869	\$72,192
Other Outgo	\$9,344,990	\$8,141,298
Direct/Indirect	(\$290,914)	\$(301,429)
<b>Total Expenditures</b>	<b>\$162,546,120</b>	<b>\$152,699,148</b>

# Assumptions - COLAs and LCFF

COLA calculated in future years based on School Services of California (SSC) Dartboard, Fiscal Crisis & Management Assistance Team (FCMAT), and County guidance.

	<u>2025-26</u>	<u>2026-27</u>	<u>2027-28</u>
COLA	2.30%	3.02%	3.42%
LCFF Base Grant	\$11,559	\$11,906	\$12,319
LCFF Supplemental	\$1,133	\$1,116	\$1,101
Total LCFF	\$12,692	\$13,022	\$13,420

# Assumptions - Enrollment

- Enrollment: Students registered to attend school in OGSD
- Average Daily Attendance (ADA): ADA is the actual rate of attendance of students across the District. We are budgeting the rate for the next three years at 94%

Enrollment and ADA	<u>2024-25</u>	<u>2025-26</u>	<u>2026-27</u>	<u>2027-28</u>
Enrollment	8,636	8,387	8,237	8,030
Funded ADA	8,307.34	8,153.88	8,074.47	7,912.22

# General Fund Revenues and Expenditures

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# Components of Ending Fund Balance

	Estimated Actuals 2024-25	Budget 2025-26	Projected Budget 2026-27	Projected Budget 2027-28
Beginning Balance	\$45,135,803	\$30,181,790	\$23,483,734	\$19,487,043
Surplus/Deficit	(\$18,112,635)	(\$11,203,370)	(\$11,909,222)	(\$11,482,389)
Transfers In	\$ 3,158,622	\$ 4,505,314	\$7,912,531	\$7,299,913
Ending Balance	\$30,181,790	\$23,483,734	\$19,487,043	\$15,304,567
Restricted/Assigned	\$21,690,932	\$18,797,526	\$14,755,136	\$10,561,520
Economic Uncertainties (3%)	\$4,876,384	\$4,580,974	\$4,626,671	\$4,637,810
Inventories/Prepaid	\$105,232	\$105,232	\$105,232	\$105,232
Unassigned	\$3,509,241	\$0	\$0	\$0

Fund 01		Unaudited Actuals 6/30/2024	Unaudited Actuals 6/30/2025
Ending Fund Balance		\$45 Million	\$35.1 Million
Unrestricted		\$17.9 Million	\$10.8 Million
	3% Reserve	\$4.5 Million	\$4.9 Million
	Unassigned	\$13.4 million	\$5.9 Million
Restricted		\$27.2 Million	\$24.3 Million
	Expanded Learning ELOP	\$4.65 Million	\$6.0 Million
	Educator Effectiveness	\$846,000	\$422,000
	Instruct. Mat. Lottery	\$1.1 Million	\$1.1 million
	Mental Health	\$600,00	\$346,000
	Arts & Music Block Grant	\$2.1 Million	\$0
	Prop 28 - Arts	\$1.2 Million	\$1.4 Million
	Child Nutrition	\$930,000	\$545,000
	Learning Recovery Grant	\$2.7 Million	\$0
	Literacy Screenings PD	0	\$52,000
	Restricted Maintenance	\$2.75 Million	\$2.6 Million
	Other Restricted Local**	\$10.2 Million	\$11.9 Million

About 30% of the Ending Fund Balance is Unrestricted

State requirement to maintain a 3% reserve for a District our size.

# Components of Fund 1

About 70% of the Ending Fund Balance is Restricted

Other Restricted\*\*  
 Includes funds for grants like Teacher Residency Program, partnership with SJSU, Science Camp Donations, Donation Funds, Redevelopment Agency Funds, Sobrato Grant, MediCal Collaborative and others.



# Components of Fund 40

Fund 40		Unaudited Actuals 6/30/2024	Unaudited Actuals 6/30/2025	
Ending Fund Balance		\$34.2 Million	\$32 Million	
	Calero	\$16.7 Million	\$18.9 Million	Increase in funds due to interest and repayment for early incentives not charged to Miner proceeds in 2023-24
	Miner*	\$13.4 Million	\$8.8 Million	Decrease in funds due to Retirement Incentive and Math Adoption
	Glider*	\$1.5 Million	\$1.6 Million	Increase from budgeted payments into Escrow Account
	Other	\$2.6 Million	\$2.8 Million	

\*Miner and Glider funds have specific spending plans that were approved by the OGSD Board and the State Allocation Board in Sacramento.

Description	Budget Amount
Account Clerk I - CNS Staff	\$ 51,352
Administrative Secretary-Billiterate - ESD Office Support	\$ 58,394
Health Clerk - The Academy	\$ 9,575
Instructional Assistant - The Academy	\$ 38,300
Program Assistant - The Academy	\$ 23,938
Program Assistant-Billiterate - Virtual Learning Academy	\$ 15,628
Transportation Utility Worker/Sanitation Truck Worker	\$ 73,012
Administrative Assistant - Conf - Supt's Office	\$ 110,734
Academic Counselors (3/6)	\$ 355,941
After School Sports	\$ 128,391
Attendance Clerks - Intermediate Schools	\$ 100,365
Board Benefits	\$ 64,442
Board Stipends	\$ 27,045
Busing General Ed (end remaining 2 routes)	\$ 43,210
Campus Safety (School Resource Officers)	\$ 41,237
Community Liaisons	\$ 326,689
ELD Instructional Aides (7/14 positions to reflect ELTP Coaches)	\$ 228,970
ELTP Coaches (remaining 7)	\$ 624,414
ELD Instructional Aides (remaining 7)	\$ 228,970
ELPAC Training	\$ 65,000
Induction Program	\$ 171,350
Library Services	\$ 223,016
MOT Outside Contracts - paid by Restricted RMA	\$ -
Music for Minors	\$ 33,000
Music Program at Intermediate Schools	\$ 267,606
OGSD University	\$ 18,402
Partners in School Innovation	\$ 85,000
Read 180	\$ 21,500
Reduce 1 Ed Tech	\$ 150,168
Recognition Events	\$ 50,000
Secretary - Intermediate Schools	\$ 217,581
School Safety Supplies	\$ 20,000
Social Counselors (2/2)	\$ 237,294
Transformational Network Sub Release	\$ 10,000
Visual Arts & Performance Arts Program (remaining 2)	\$ 178,404
<b>OPTION TOTAL</b>	<b>\$ 4,298,927</b>

# Previous Reduction Resolution June 2020

**WHEREAS**, the Board of Education has a fiduciary duty to meet its financial obligations in the current fiscal year and two subsequent fiscal years pursuant to Education Code 42127;

**WHEREAS**, it is projected that the Oak Grove School District will need to implement expenditure reductions for 2021-22 of approximately \$6,000,000 and for 2022-23 of approximately \$2,000,000; and

**WHEREAS**, while these actions must be taken to maintain the fiscal stability of the Oak Grove School District, the Board of Education will continue to make every effort to sustain a high quality education program for our students,

**NOW, THEREFORE, BE IT RESOLVED**, the Oak Grove School District formally commits itself to identifying, by December 31, 2020, the necessary expenditure reductions to ensure a budget that is balanced both for the 2021-22 and 2022-23 years, and



# Completed Reductions

Reductions from 24/25 in Budget: A bit over \$1,000,000

- Confidential Secretary
- Ed Services Coordinator
- Public Information Officer
- Retirement Incentive

Reductions from 24/25 since Budget: Approximately \$425,000

- Chief Operations Officer
- 1 FTE ELTP
- Ed Services Secretary

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# Budget Solutions: Revenues and Reductions

## Revenues

- Increase property leases
- Parcel Tax
- Improved attendance

## Reductions

- Efficiencies
- Programs
- Services
- Positions
- Products

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# Discussion on Reductions

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# Info Needed for our Next Meeting

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# Closing

Questions?

Process?

Next Meeting: 10/14/2025, Location to be determined