Budget Advisory Committee

May Revision and 2026-27 Budget Update

May 21, 2026

Agenda

- Introductions & Purpose of BAC
- Governor's May Revision to 2026-27 Budget
- Subcommittee Draft Report
- Discussion / Comments / Questions
- Suggestions for next year's BAC meetings
- Adjourn

Purpose of BAC

- The Budget Advisory Committee is a standing committee with representatives from all stakeholders in the District.

- Its purpose is to:
  - Review the District's Budget,
  - Share the information with constituent groups, and
  - Generate recommendations for Board consideration in the budget development process.

- The BAC is a vehicle to disseminate information to as many parents, students, staff and community members as possible.

Budget Development Process

Initial Budget - in 1st Interim MYP

All current year ongoing revenues are carried forward and one-time revenues are eliminated. All current year expenditures are carried forward and one-time costs are eliminated.

Internal Budget Development

Following Board direction, staff have been working through the details of expanding World Language and Performing Arts.

We're here - building the budget with final positions and other info.

LCAP & Budget reviewed and approved

The Board will hold a public hearing, then approve a the LCAP update and budget for 2025-26.



Budget Workshops w/ Board

The Board held a budget workshop to review options for program adjustments for 2025-26.

Governor's May Revise

The Governor releases the final COLA and other proposals that are the basis for the final budget.



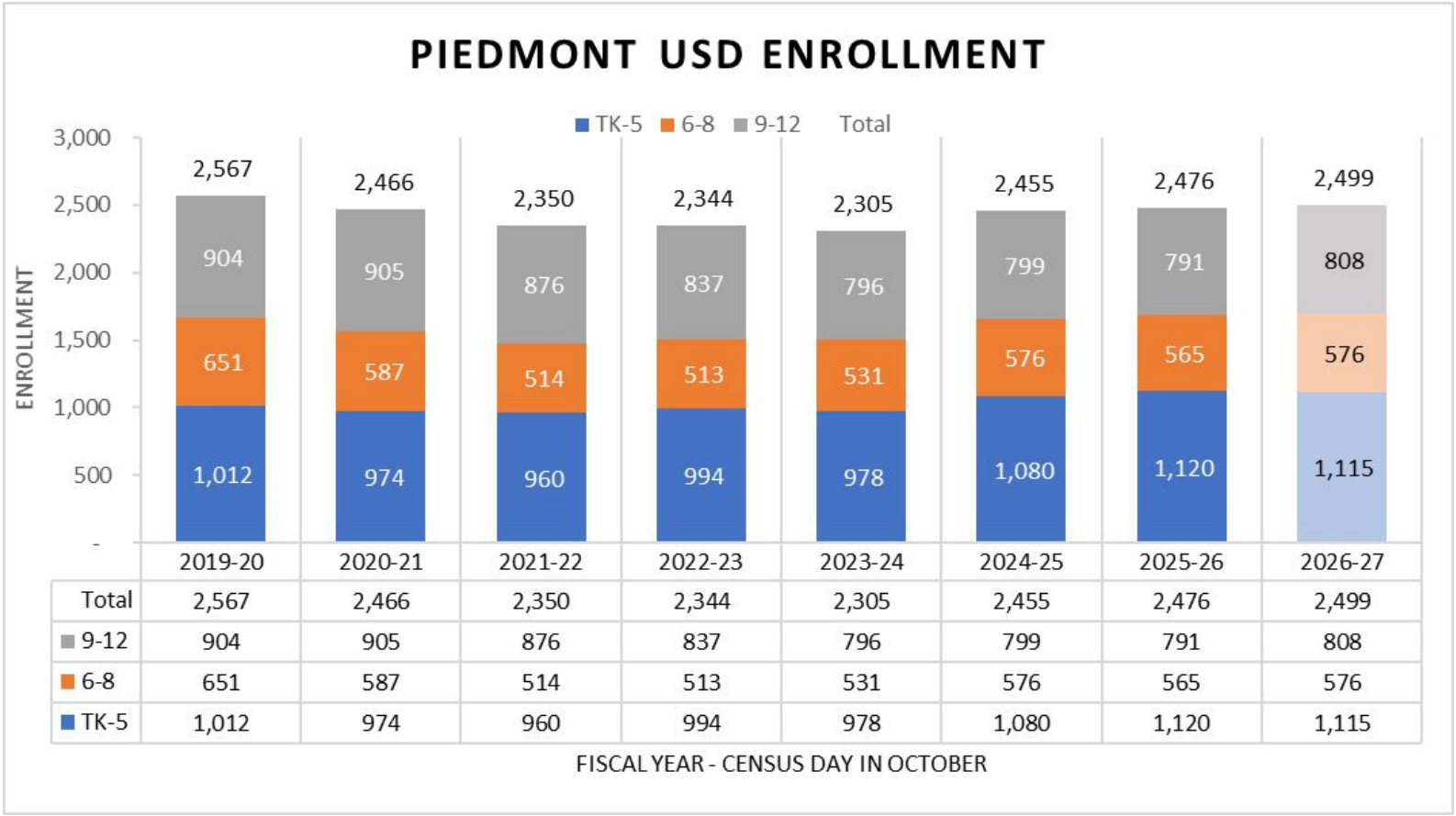
Headlines

- The Governor has projected more in K-12 funding than had been anticipated in January.
- COLA of **2.87**% is confirmed. In January, we thought it would be 2.41%, **an increase of $130,000**. Last May, the 2026-27 estimate was 3.02%
- Additional on-going and one-time funding have been proposed (described on next page).

May Revise

The following funding is proposed in the May Revise, but still need final approval by the Legislature. ACOE recommends we don't budget the funds until they are confirmed (August):

Ongoing Unrestricted		
LCFF Formula "augmented" COLA	$400,000	To offset the costs of the proposed legislation requiring districts to cover 14 weeks of paid disability for pregnancy for all employees.
Ongoing Restricted		
Increase in per ADA for Special Education	$870,000	This additional per pupil funding for Special Education will help cover the existing costs for the program.
One-TIme Unrestricted		
One-Time Discretionary Grant	$2,275,000	One-Time funds for discretionary use. May not be distributed per ADA or all in one block grant as the Governor has proposed.



	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
Total	2,567	2,466	2,350	2,344	2,305	2,455	2,476	2,499
9-12	904	905	876	837	796	799	791	808
6-8	651	587	514	513	531	576	565	576
TK-5	1,012	974	960	994	978	1,080	1,120	1,115

2026-27 Enrollment is as of 5/20/2026 - We are at capacity for enrollment for the 2026-27 school year.

Program Changes for 2026-27

Elementary:

- Latin .3 FTE
- TK Expansion 3.0 FTE
- Teacher on Special Assignment (TOSA) for Elem Coordination 1.0 FTE

Middle School:

- Class Size adjustments .3 FTE
- World Language Exploratory .5 FTE
- Add'l Humanities Electives -0- FTE
- Add'l PE Section (may not need) .2 FTE

High School:

- Additional AP classes 0.6 FTE
- Additional sections to keep class sizes small 0.4 FTE
- Campus supervisor 1.0 FTE
- Library Tech 0.33 FTE
- Music Dept. Clerk 0.3 FTE

General Fund - Multiyear

The MYP will be updated with the 2026-27 Budget with the latest information available. Also, another year will be added…2028-29.

Assumption	2025-26	2026-27	2027-28	2028-29
Enrollment	**2,478**	**2,478**	**2,478**	**2,478**
ADA used for LCFF calculations	**2,383.54**	**2,383.44**	**2,382.50**	**2,383.48**
Cost of Living Increase (COLA) for LCFF per pupil funding (LCFF is 50% of revenues)	**2.30%**	**2.87%**	**3.30%**	**3.09%**
COLA for Measure G Funds	**2.0%**	**2.0%**	**3.0%**	**3.0%**
Adjustment to other revenues and costs (CPI)	**3.25%**	**3.76%**	**3.18%**	**2.76%**
Natural progression (Step & Column) in Employee Salaries	APT: **1.15**% CSEA: **1.00**%	APT: **1.15**% CSEA: **1.00**%	APT: **1.15**% CSEA: **1.00**%	APT: **1.15**% CSEA: **1.00**%
STRS Rate	**19.10%**	**19.10%**	**19.10%**	**19.10%**
PERS Rate	**26.81%**	**26.40%**	**26.80%**	**25.90%**

Calendar

May →	5/21 BAC - May Revision Budget Update 5/29 Budget and LCAP posted as part of Board Agenda documents
June	6/3 Board holds public hearing on LCAP & draft budget 6/16 Final budget adopted by Board
Later in June	6/15 Deadline for Legislature to pass a State Budget 6/30 Deadline for Governor to sign the State Budget
August	45 days after the Governor signs the final State Budget, the District reports out the impact on the District's budget.

Subcommittee Report

- Both Parcel Tax Measures require a Subcommittee of the Budget Advisory Committee to serve as a Citizens Oversight Committee to provide a report to the Board every year.
- The Subcommittee reports on the need and use of the parcel tax revenues and provides a recommendation regarding the maximum 2% increase of the Measure G per parcel amount.

Measure G → Measure H
➔ $3,051 per parcel
➔ Max 2% increase
➔ Expires 2027/28

Measure P
➔ $.50 per sq ft of bldg space
➔ NO annual increase
➔ Expires 2032/33

Parcel Tax Uses

Measure G

$11,927,000 21% of total Revenues

Funds:

- Small class sizes, esp 4th & 5th grades
- Elective class in middle school
- Technology, including staff, throughout the district
- Libraries
- Counselors
- Assistant principals (PMS/PHS)
- Link to Measure G Accounting

Measure P

$5,233,271 9% of total Revenues

Funds:

- 10% salary increases for APT members
- 10.5% salary increases for CSEA members
- Add'l salary & benefit enhancements for CSEA
- 7.5% salary increases for APSA.
- Additional programs in the arts, world languages, and AP/Honors classes.
- Link to Meaure H Accounting

Draft Report

Link to Draft Subcommittee Report

Comments or Questions?

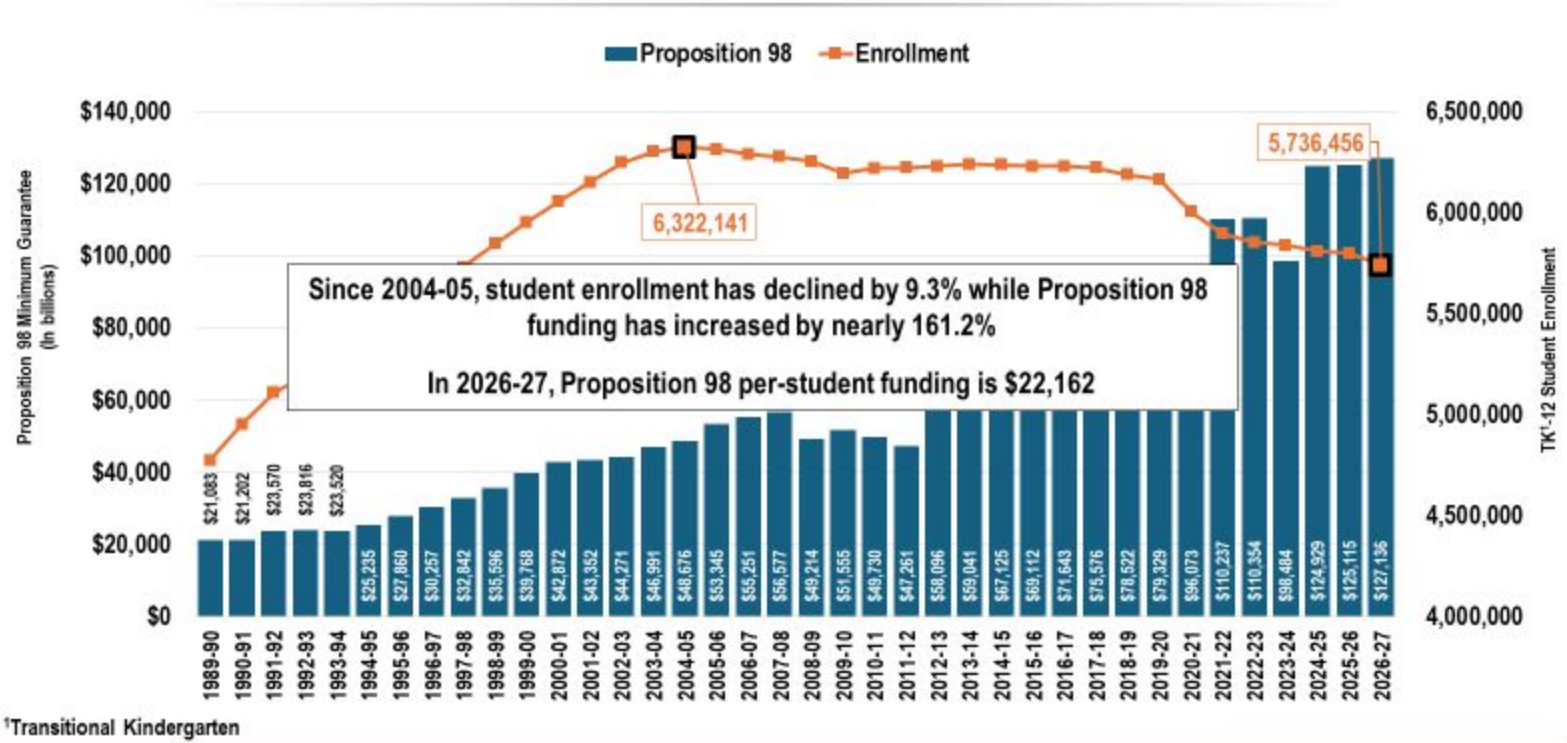
Suggestions

For Next Year's Budget Advisory Committee?

Appendix

Misc. Slides from School Services Workshop

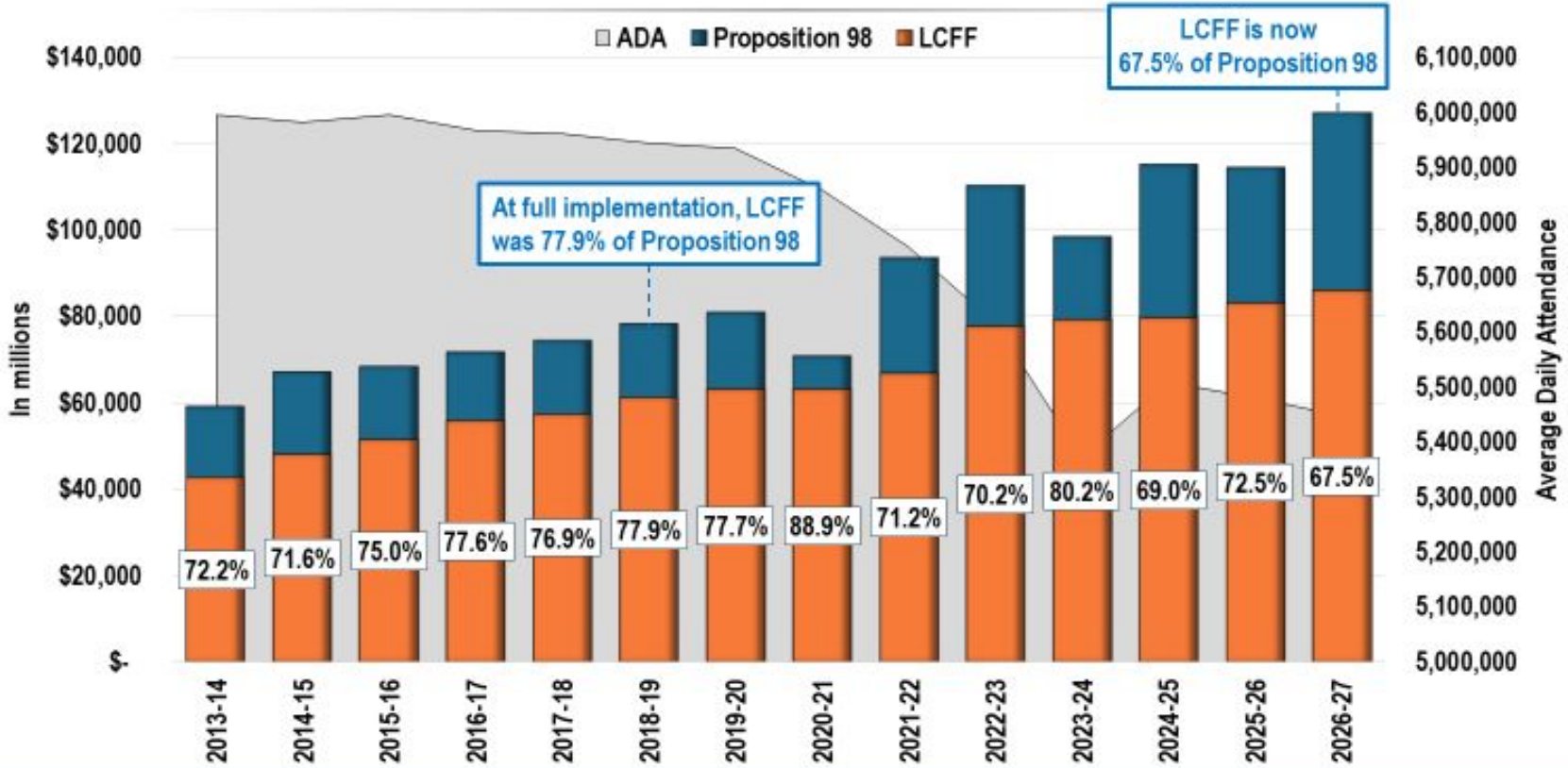
Proposition 98 and Student Enrollment



[1]Transitional Kindergarten

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LCFF's Share of Proposition 98—2013-14 to Present



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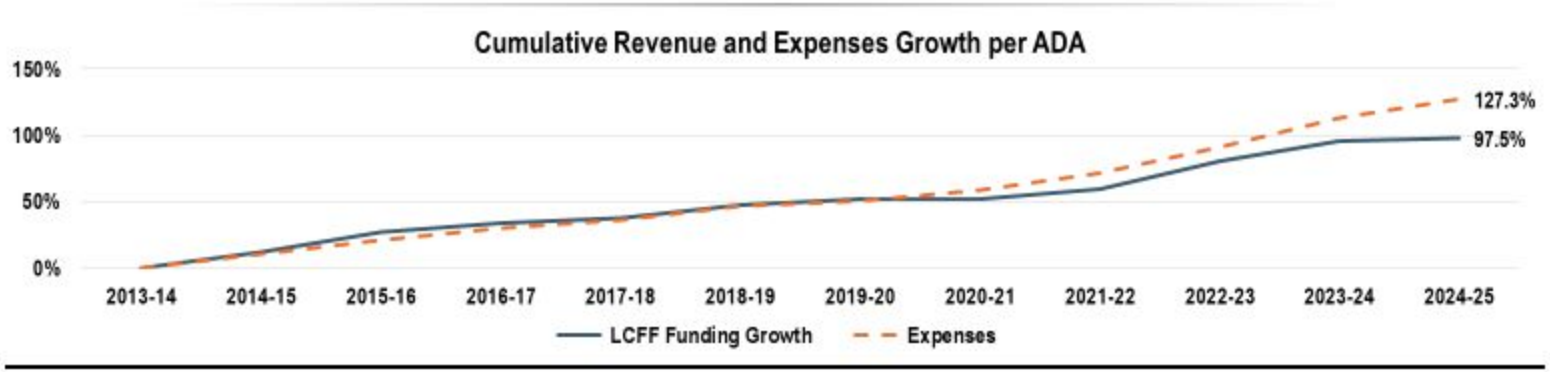
2026-27 LCFF Funding Factors

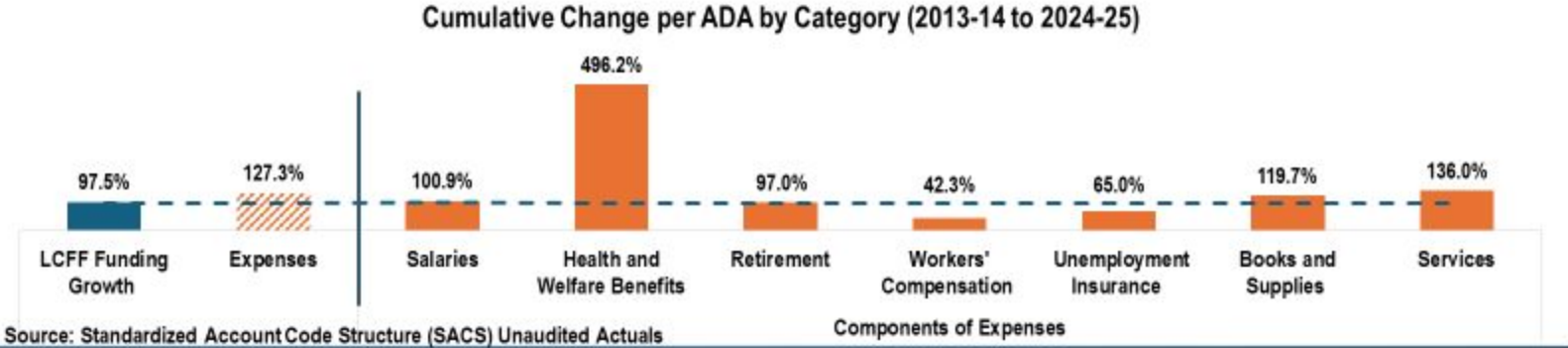
Grade Span	TK-3	4-6	7-8	9-12
2025-26 Base Grant per ADA	$10,256	$10,411	$10,719	$12,423
Statutory COLA—2.87%	$294	$299	$308	$357
Additional LCFF Investment—1.44%[1]	$148	$150	$154	$179
2026-27 Base Grant per ADA	$10,698	$10,860	$11,181	$12,959
GSA	$1,113	-	-	$337
2026-27 Adjusted Base Grant per ADA	$11,811	$10,860	$11,181	$13,296
20% Supplemental Grant per ADA[2]	$2,362	$2,172	$2,236	$2,659
65% Concentration Grant per ADA[3]	$3,455	$3,177	$3,270	$3,889
TK Add-on per ADA (inclusive of statutory COLA)	$5,704			

[1]Intended to offset rising costs and declining enrollment impacts, as well as absorb costs of new PPDL requirement
[2]Maximum amount per ADA—to arrive at LEA's grant amount, multiply adjusted base grant per ADA by 20% and UPP
[3]Maximum amount per ADA—to arrive at LEA's grant amount, multiply adjusted base grant per ADA by 65% and UPP above 55%

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Revenue and Expenditure Historical Trends





Source: Standardized Account Code Structure (SACS) Unaudited Actuals

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