Leroy Greene Academy 2026-27 Adopted Budget

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Leroy Greene Academy's

COMMITMENTS

PURPOSE
Everything we do, we do with purpose

RESULTS
We focus on results

INNOVATION
We are innovators

DETERMINATION
We are determined and persevere through challenge

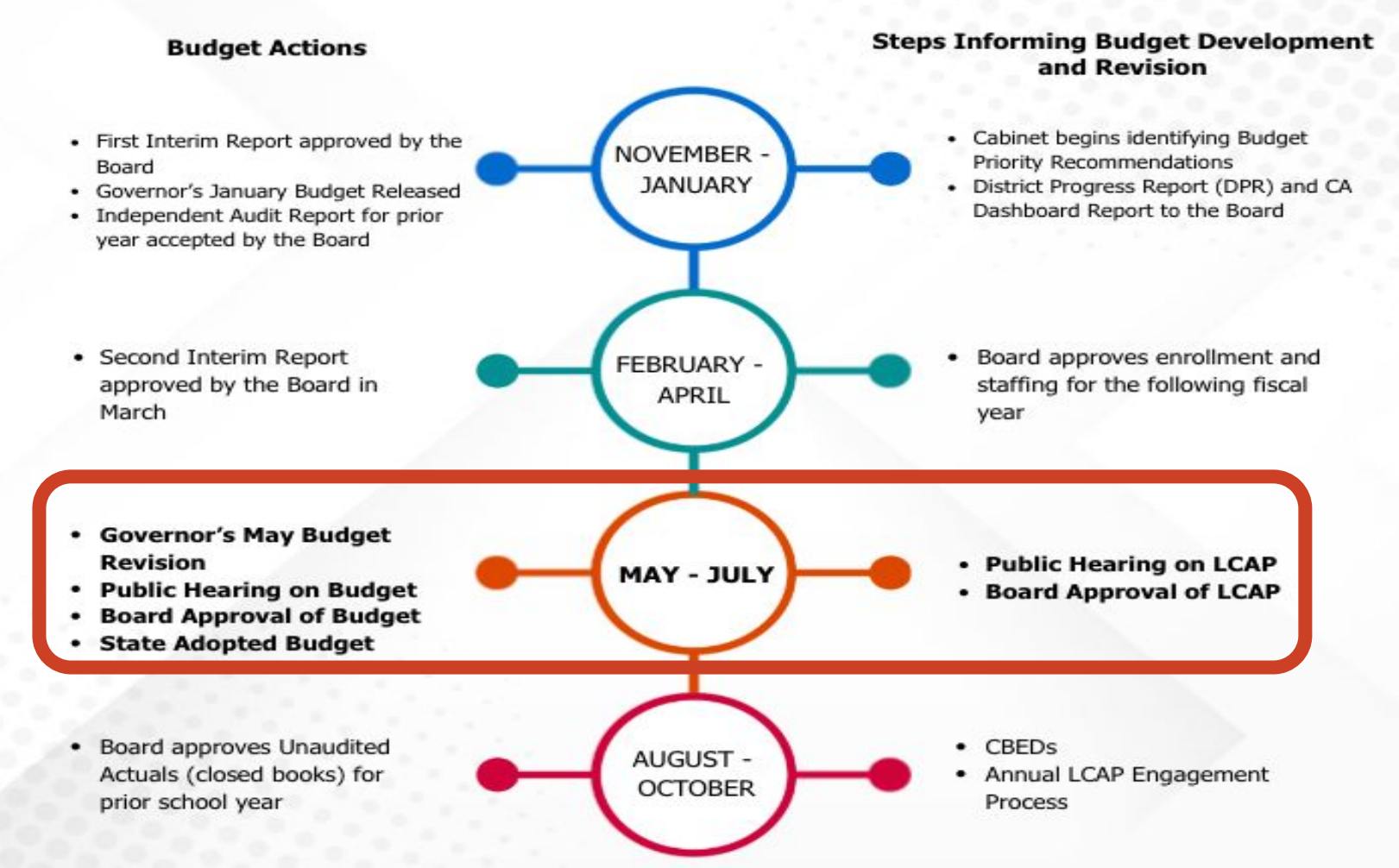
EMPATHY
We practice empathy with others

LEROY GREENE ACADEMY
EST. 2012

Objectives

- Overview of the Budget Highlights and Assumptions
- Present Revenues, Expenditures, Reserves and Committed Funds
- Present Multi-Year Projection showing a positive certification

Cycle of Continuous Budget Development



2026-27 Adopted Budget Key Points

Positive Certification

LGA will meet financial obligations in current (2026-27) and two subsequent years (2027-28 & 2028-29)

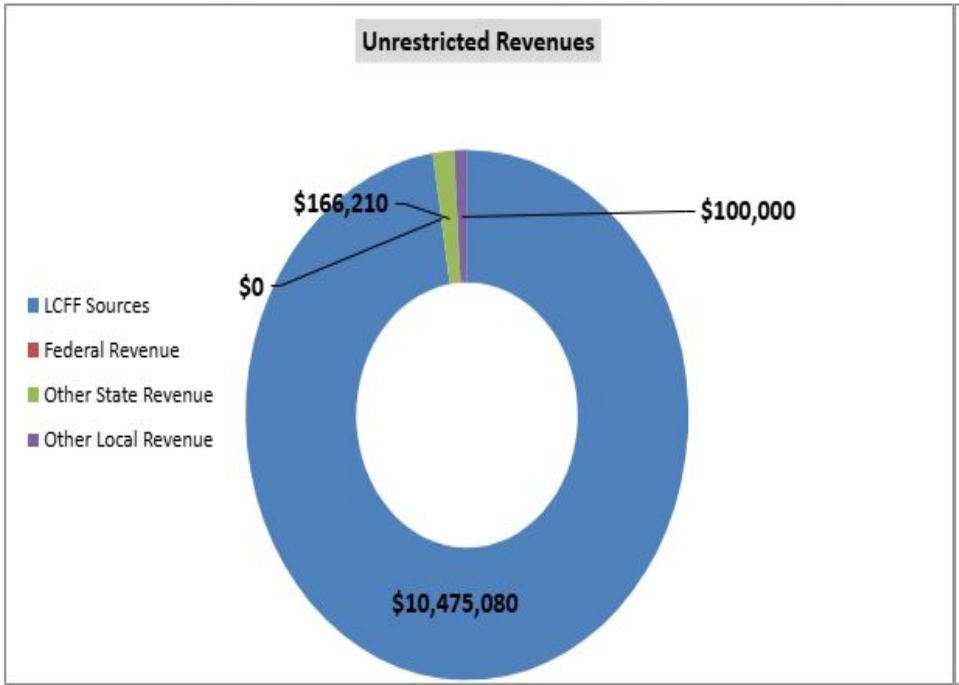
- Enrollment was projected at 753
- Average Daily Attendance (ADA) is projected at 722.87 (96%)
- Unduplicated count for targeted students was projected at 466 (61.89%)

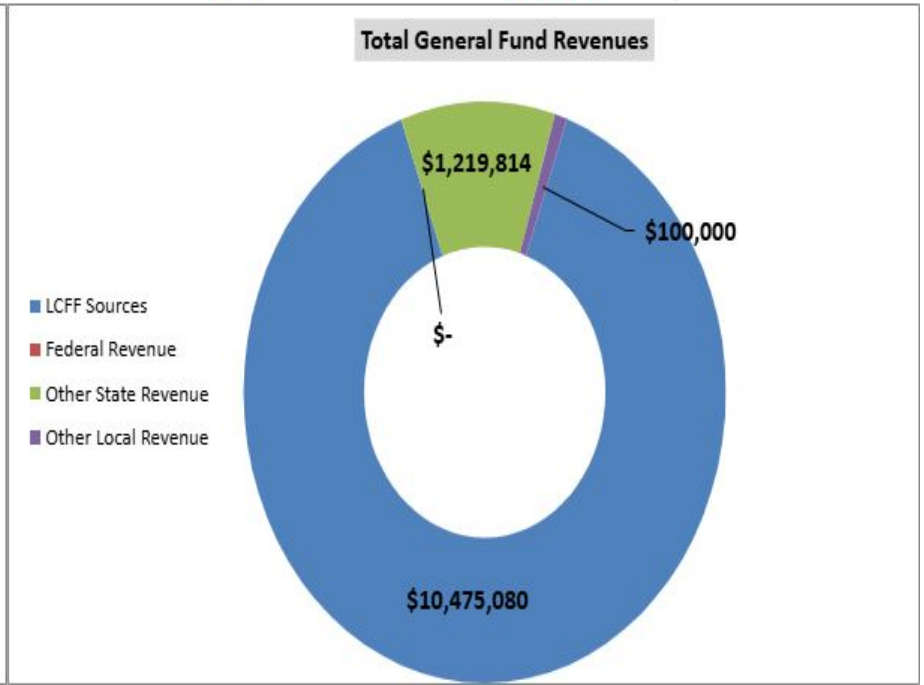
2026-27 Proposed Budget -Assumptions-

- As part of Governor's May Revision, the statutory Cost of Living Adjustment (COLA) increased from 2.41% to 4.31% (includes 1.44% Super COLA)
- New mandate for 14 weeks Paid Pregnancy Disability Leave
- STRS rate stays flat at 19.10% // PERS rate decreased from 26.81% to 26.40%
- Salary increase to NTA members as well as to Management (non-contracted), Confidential and Unrepresented employees
- Increase to district contribution for health and welfare benefits for all staff

2026-27 General Fund Revenues

Description	Unrestricted General Fund	Restricted General Fund	Total General Fund
LCFF Sources	$10,475,080	$0	$10,475,080
Federal Revenue	$0	$0	$0
Other State Revenue	$166,210	$1,053,604	$1,219,814
Other Local Revenue	$100,000	$0	$100,000
TOTAL REVENUES	$10,741,290	$1,053,604	$11,794,894

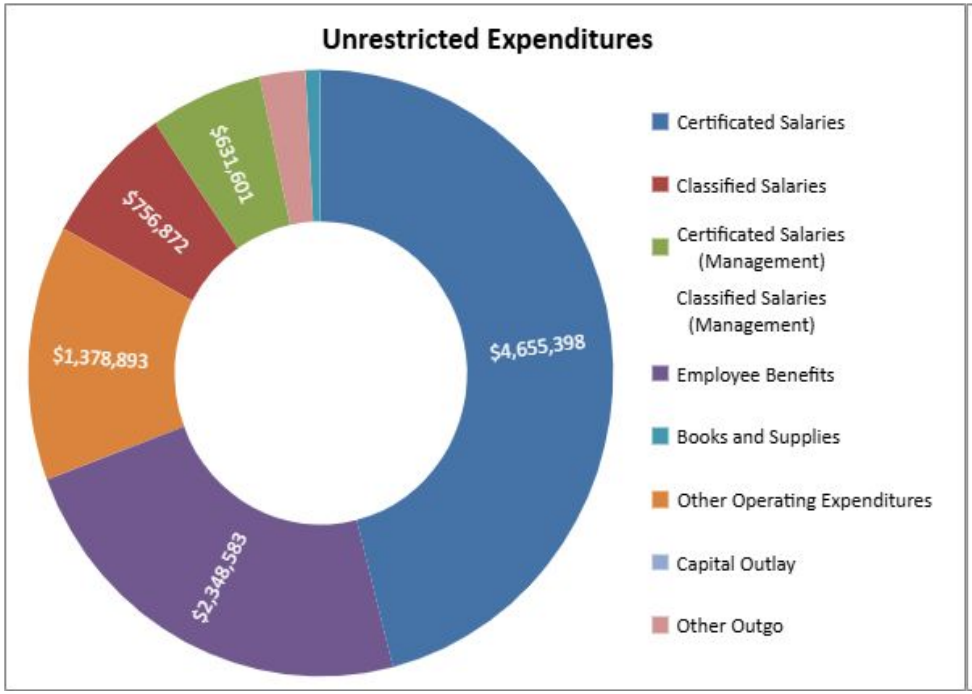


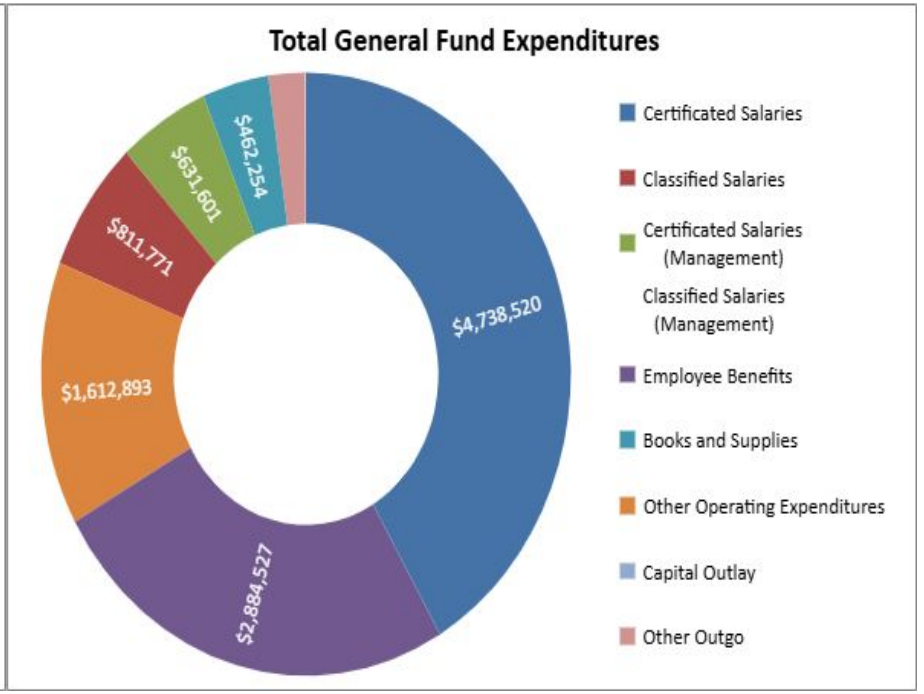


2026-27 General Fund Expenditures

Description	Unrestricted General Fund	Restricted General Fund	Total General Fund	Percentage of Total General Fund
Certificated Salaries	$4,655,398	$83,122	$4,738,520	30.80%
Classified Salaries	756,872	54,899	$811,771	16.30%
Certificated Salaries (Management)	631,601	0	$631,601	4.30%
Classified Salaries (Management)	0	0	$0	2.00%
Employee Benefits	2,348,583	535,944	$2,884,527	23.00%
Books and Supplies	79,389	382,865	$462,254	5.20%
Other Operating Expenditures	1,378,893	234,000	$1,612,893	16.40%
Capital Outlay	5,000	0	$5,000	1.50%
Other Outgo	254,900	0	$254,900	0.60%
TOTAL	$10,110,636	$1,290,830	$11,401,466	100.00%

General Fund Expenditures
Unrestricted & Total General Fund





83% Staffing Costs

76% Staffing Costs

2026-27 General Fund Summary

Description	Unrestricted General Fund	Restricted General Fund	Total General Fund
Total Revenues	$ 10,741,290	$ 1,053,604	$ 11,794,894
Total Expenditures	10,110,636	1,290,830	$ 11,401,466
SURPLUS / DEFICIT	$ 630,654	$ (237,226)	$ 393,428

***Deficit spending in Unrestricted Funds due to spending down one-time grants.**

Planning Factor Rates Reminders

	Actual	Projected*		
	2025-26	2026-27	2027-28	2028-29
Statutory COLA	2.30%	2.87%	3.30%	3.09%
Super COLA	0.00%	1.44%	0.00%	0.00%
CalSTRS Employer Rate	19.10%	19.10%	19.10%	19.10%
CalPERS Employer Rate	26.81%	26.40%	26.80%	25.90%
Unemployment Insurance Rate	0.05%	0.05%	0.05%	0.05%
Minimum Wage**	$16.90	$17.40	$18.00	$18.50

***Rates are subject to change and could impact multi-year projections**

QUESTIONS

Proposition 28: Arts and Music in Schools Funding Annual Report

For the 2025-2026 school year, Leroy Greene Academy utilized Prop 28 funds to strengthen and expand our visual arts programs.

1. Funding supported our art teacher's salary, ensuring students had consistent access to high-quality arts instruction throughout the school year.
    - This investment helped us sustain a robust art program that encouraged creativity, skill development, and meaningful student engagement.
2. Proposition 28 funds were also used to purchase essential supplies for our art pathway courses.
    - These materials allowed students to participate in hands-on, project-based learning experiences aligned with pathway goals and supported the continued growth of our structured arts curriculum.
3. Funding supported our art teacher's salary, ensuring students had consistent