

Buckeye Union School District

2026-27 Proposed Budget

Communicating the District Budget to Staff and the Community

Presented: June 24, 2026



Executive Summary

- By July 1st of each year, California school districts are required to adopt a budget for the subsequent fiscal year. The following has been prepared for the Board of Trustees for review and consideration for adoption as the budget for the Buckeye Union School District for the fiscal year July 1, 2026 to June 30, 2027. The numerical presentation is based on the best information available as of June 19, 2026.





The Foundation of Our Financial Planning

Every resource in the 2026-2027 budget is allocated to support our District Mission: maximizing the academic and personal success of each student in a global society.

Goal 1: Student Achievement

Maximize performance, assess and increase academic success

Goal 2: Maintain Fiscal Integrity

Develop and maintain a balanced budget and prudent reserve

Goal 3: Maximize Technology

Enhance staff work and data management

Goal 4: Community Relations

Strengthen communication and stakeholder collaboration

Goal 5: Support the Whole Child

Foster social/emotional growth and engagement

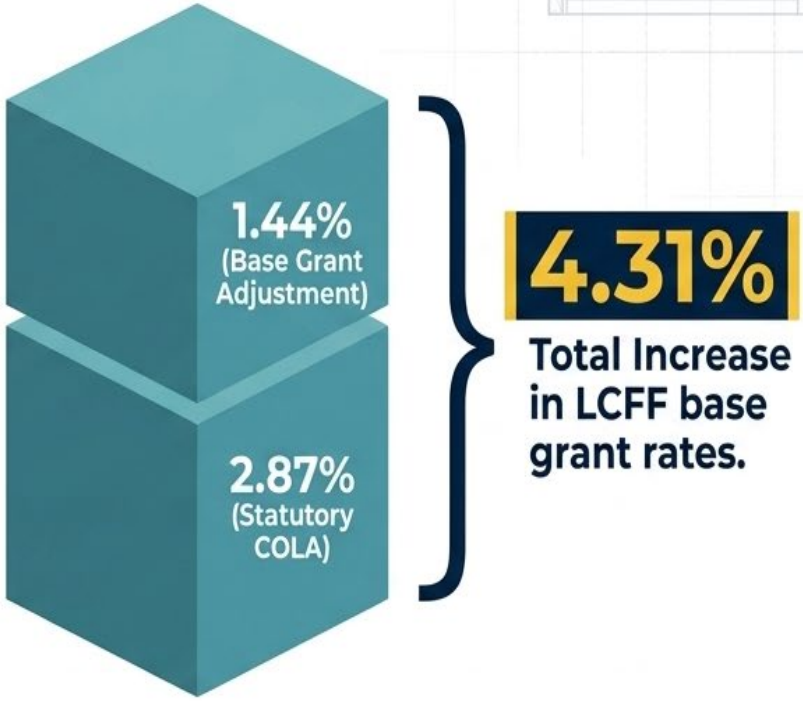
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Adjusting Course: The LCFF COLA Trajectory

The May Revision provided a crucial course correction, fully funding the statutory COLA and adding a base grant adjustment to combat rising operational costs.

25-26 Enacted Budget	26-27 Gov. Jan Proposal	26-27 May Revision
3.02%	2.41%	**4.31%**



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Protecting the Base: Navigating Enrollment Declines

Due to declining enrollment, our funding is stabilized by utilizing the State's 3-year average provision for Average Daily Attendance (ADA).

The ADA Buffer Funnel

Funded ADA (The Buffer): **4,188.98**

Current Output

Actual Estimated ADA: 4,122.11

(District: 3,123.25, VVCM: 700.00, BUMI: 255.00, County: 43.86)

Strategic Benefit: The 3-year average provision secures funding for an additional ~66 students, providing a crucial financial buffer for operational continuity.

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Fueling the Blueprint: 2026-2027 Combined Revenues

Total Estimated Combined Revenue: $67,891,687



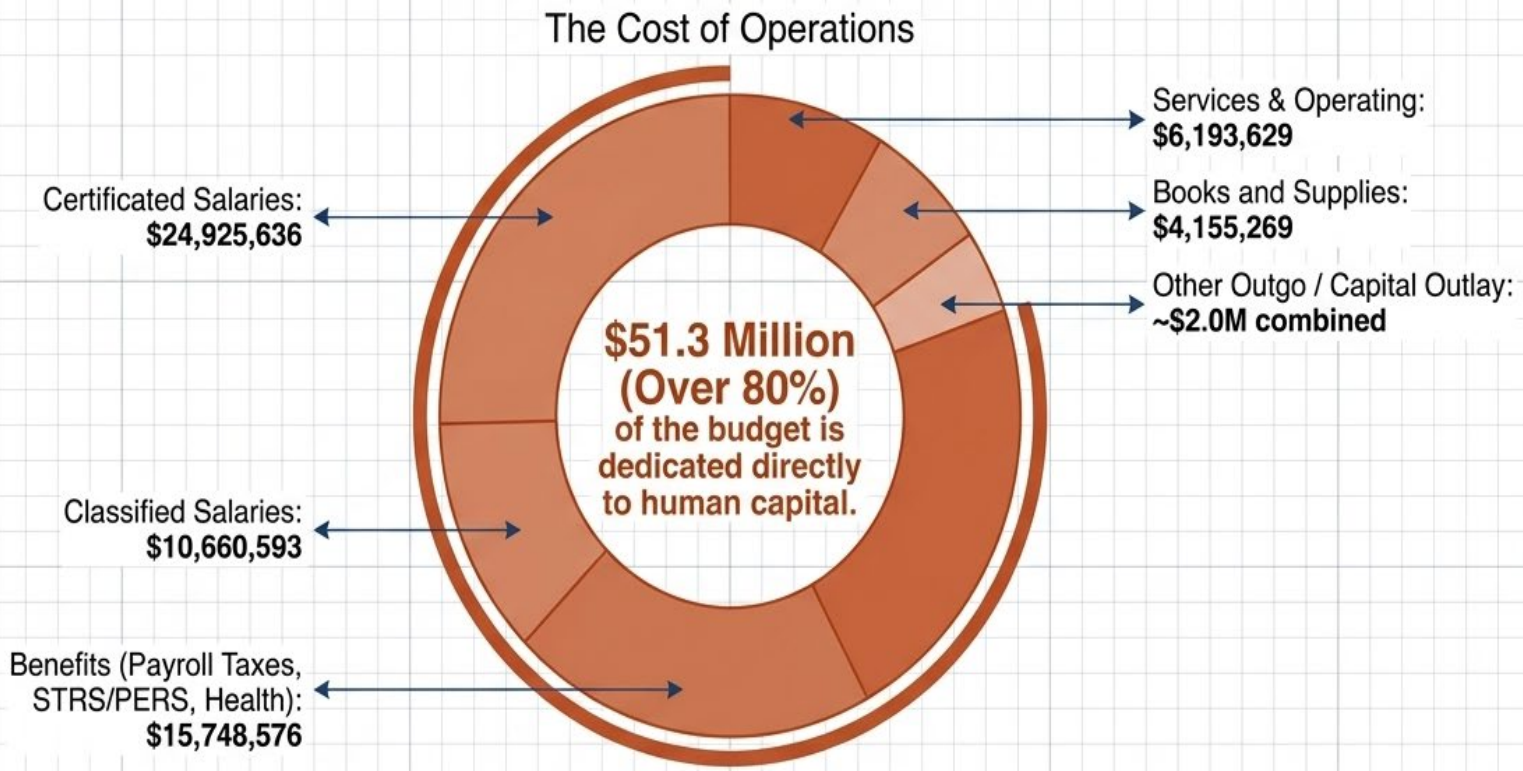
Key Insight: Education Protection Account (EPA) funds ($10,297,242) are embedded in State Revenues and are legally dedicated exclusively to Certificated Instructional Salaries and Benefits.

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Investing in the Mission: Operating Expenditures

Total Estimated Combined Expenditures: $63,573,118.
A healthy district invests directly in its educators and support staff.



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Bridging the Gap: Contributions to Restricted Programs

The District contributes $9,094,399 from unrestricted resources to cover the vital costs of restricted programs that exceed state and federal funding

Unrestricted General Fund

- Special Education: $6,754,992
- Routine Restricted Maintenance Account (RRMA): $2,309,407 (Meets 3% compliance)
- Teacher Induction (BTSA): $30,000

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The Horizon: 3-Year Fiscal Trajectory

Projections demonstrate that the proposed 2026-2027 BUSD Budget meets the requirements for a Positive Certification, meaning BUSD is capable of meeting its financial obligations across the multi-year horizon.



2026-2027	2027-2028	2028-2029
Revenue: $67.89M Expenditures: $63.57M Ending Balance: $16.28M	Revenue: $65.07M Expenditures: $64.60M Ending Balance: $16.75M	Revenue: $66.47M Expenditures: $65.51M Ending Balance: $17.71M

Key Insight: The budget tightens in out-years (excess revenue narrows from $4.3M in 26-27 to $964k in 28-29), reinforcing the critical need for our layered reserve strategy to absorb future structural shifts."

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DISTRICT BUDGET 2026-2027

A budget is a dynamic document, always subject to modification and update as we get new information. Revisions will be required following official changes to the State budget and throughout the fiscal year to incorporate on-going changes within the district. It is the implementation plan of an organization's mission and vision statement. As such, BUSD's Budget should be considered a "financial snapshot" on the date it is adopted. As variables change, it is necessary to make formal adjustments, approved by the Governing Board throughout the course of the year. The Budget reflects a financial commitment "to provide the highest quality educational program for all students so that they fulfill their innate potential, become lifelong learners, and contribute to society as responsible citizens."

EXPECT CHANGES



Enrollment

- ***Enrollment vs. Attendance***

  Estimating enrollment is one of the most difficult tasks in developing a school district budget. *"How many students will arrive with the opening of school?"* is perhaps the single most important question asked by school district administration. With Class Size Reduction in grades Transitional K-3, the task is even more complex and imperative to ask, "At what grade level?"

- **Attendance** generates the majority of a school district's revenue but is counted only on attendance days from the first day of school through mid-April (P2).
- **Enrollment** determines the level of expenditures associated with staffing and classroom overhead costs. We must staff for students even though the child may or may not attend school every day.
- The District is projecting a decline in enrollment in 2026-2027
  - Total Projected ADA: 4,122.11
  - Actual Projected Funded ADA: 4,188.98 (Benefit of 3-year avg.)
    - May - 2025-2026: Enrolled: 4227; ADA Approx. 4,058; **FUNDED ADA:** 4,161.53 (Benefit of 3-year average provision)



2026-2027 Revenue

General Fund Revenue Components

The District receives funding for its general operations from various sources. A summary of the major funding sources is illustrated below:

2026-2027

Description	Unrestricted	Combined
General Purpose Revenue (LCFF)	$51,707,369	$51,707,369
Federal Revenues	$0	$1,060,133
Other State Revenues	$1,125,950	$10,055,920
Other Local Revenues	$1,500,782	$5,068,265
Transfers In & Indirect Cost Recaptures Contribution to Restricted Programs	$0 ($9,094,400)	$0 $0
TOTAL	$45,239,701	$67,891,687



2026-2027 Expenditures

General Fund Operating Expenditure Components

As illustrated below, the General Fund is used for the majority of the functions within the District.

2026-2027

Description	Unrestricted	Combined
Certificated Salaries	$21,603,078	$24,925,636
Classified Salaries	$6,745,476	$10,660,593
Benefits (Payroll Taxes, STRS/PERS and Health & Welfare Contributions)	$10,238,738	$15,748,576
Books and Supplies	$2,542,287	$4,155,269
Other Operating Expenditures	$3,140,357	$6,193,629
Capital Outlay	$50,000	$415,000
Transfers-Out & Other Outgo (Excludes Indirect Cost Recaptures)	$238,980	$1,583,855
Indirect Support	($166,219)	($109,440)
TOTAL	$44,392,697	$63,573,118

2026-2027 Budget & Multi-Year Projections



		2026-2027 Proposed Budget			2027-2028 Projected Budget			2028-2029 Projected Budget		
		a	*b*	*c*	*d*	*e*	*f*	*g*	*h*	*i*
REVENUES	Account	*Unrestricted*	*Restricted*	*Total*	*Unrestricted*	*Restricted*	*Total*	*Unrestricted*	*Restricted*	*Total*
LCFF Sources	8000	51,707,369	-	51,707,369	52,956,640	-	52,956,640	54,481,124	-	54,481,124
Federal Revenues	8100-8299	-	1,060,133	1,060,133	-	1,040,960	1,040,960	-	997,172	997,172
Other State Revenues	8300-8599	1,125,950	8,929,970	10,055,920	1,107,733	4,958,710	6,066,443	1,089,527	4,945,135	6,034,662
Local Revenues	8600-8799	1,500,782	3,567,483	5,068,265	1,507,710	3,503,933	5,011,643	1,521,377	3,441,654	4,963,031
Transfers In (Non-operational)	8900	-	-	-	-	-	-	-	-	-
Contributions to Restricted Programs	8980	(9,094,400)	9,094,400	-	(9,144,400)	9,144,400	-	(9,194,400)	9,194,400	-
TOTAL REVENUES		45,239,701	22,651,986	67,891,687	46,427,683	18,648,003	65,075,686	47,897,628	18,578,361	66,475,989
EXPENDITURES										
Certificated Salaries	1000	21,603,078	3,322,558	24,925,636	21,929,557	3,442,323	25,371,880	22,260,933	3,563,134	25,824,067
Classified Salaries	2000	6,745,476	3,915,117	10,660,593	6,847,866	3,974,223	10,822,089	6,951,792	4,034,216	10,986,008
Employee Benefits	3000	10,238,738	5,509,838	15,748,576	10,375,556	5,562,446	15,938,002	10,423,426	5,563,311	15,986,737
Books & Supplies	4000	2,542,287	1,612,982	4,155,269	2,593,287	1,644,982	4,238,269	2,645,287	1,677,982	4,323,269
Services & Operating Expenses	5000	3,140,357	3,053,272	6,193,629	3,203,357	3,143,490	6,346,847	3,267,357	3,234,646	6,502,003
Capital Outlay	6000	50,000	365,000	415,000	50,000	365,000	415,000	50,000	365,000	415,000
Other Outgo/Transfers Out	7000 except 7300	238,980	1,344,875	1,583,855	238,980	1,344,875	1,583,855	238,980	1,344,875	1,583,855
Indirect Support	7300-7399	(166,219)	56,779	(109,440)	(166,219)	56,779	(109,440)	(166,219)	56,779	(109,440)
TOTAL EXPENDITURES		44,392,697	19,180,421	63,573,118	45,072,384	19,534,118	64,606,502	45,671,556	19,839,943	65,511,499
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	(A-B)	847,004	3,471,565	4,318,569	1,355,299	(886,115)	469,184	2,226,072	(1,261,582)	964,490
BEGINNING BALANCE, July 1		7,664,814	4,300,763	11,965,577	8,511,818	7,772,328	16,284,146	9,867,117	6,886,213	16,753,330
ACTUAL ENDING BALANCE, June 30		8,511,818	7,772,328	16,284,146	9,867,117	6,886,213	16,753,330	12,093,189	5,624,631	17,717,820



2026-2027 Special Funds

			Food Service	Deferred Maintenance	Special Reserve	Developer Fees	County School Facilities	Capital Project Fund - Mello Roos	Bond Interest and Redemption
	REVENUES	Account	*13*	*14*	*17*	*25*	*35*	*49*	*51*
1	LCFF Sources	8000	-	-	-	-	-	-	-
2	Federal Revenues	8100-8299	824,036	-	-	-	-	-	-
3	Other State Revenues	8300-8599	2,418,472	-	-	-	-	-	-
4	Local Revenues	8600-8799	200,600	11,000	-	460,000	370,000	1,950,000	1,890,450
5	Transfers In	8900	-	-	-	-	-	40,000	-
6	Contributions to Restricted Programs	8980	-	-	-	-	-	-	-
7	TOTAL REVENUES		3,443,108	11,000	-	460,000	370,000	1,990,000	1,890,450
8									
9	EXPENDITURES								
10	Certificated Salaries	1000	-	-	-	-	-	-	-
11	Classified Salaries	2000	693,065	-	-	78,061	-	-	-
12	Employee Benefits	3000	353,285	-	-	32,243	-	-	-
13	Books & Supplies	4000	1,389,405	-	-	-	-	-	-
14	Services & Operating Expenses	5000	604,800	10,000	-	35,000	1,500	25,000	-
15	Capital Outlay	6000	300,000	100,000	-	270,000	80,000	20,000	-
16	Other Outgo/Transfers Out	7000 except 7300	-	-	-	-	40,000	751,200	2,150,438
17	Indirect Support	7300-7399	109,440	-	-	-	-	-	-
18	TOTAL EXPENDITURES		3,449,995	110,000	-	415,304	121,500	796,200	2,150,438
19									
20	EXCESS (DEFICIENCY) OF REVENUES								
21	OVER EXPENDITURES	(A-B)	(6,887)	(99,000)	-	44,696	248,500	1,193,800	(259,988)
22									
23	BEGINNING BALANCE, July 1		3,889,342	444,793	7,832	6,552,494	9,079,022	4,220,359	1,659,369
24	ACTUAL ENDING BALANCE, June 30		3,882,455	345,793	7,832	6,597,190	9,327,522	5,414,159	1,399,381
	All balances are restricted or assigned								

All balances are restricted or assigned



Reserves

Reasons for Balances in Excess of Minimum Reserves:

- The need to maintain class size averages at 26:1 in TK-3 or lower;
- Increased STRS/PERS pension costs;
- Increased labor costs i.e., differential leave, increase in minimum wage, Cadillac Tax on Health Care, etc;
- Impacts of Affordable Care Act;
- Declining Enrollment;
- Labor Relations;
- Unfunded facility needs and costs;
- Impacts of AB1522 – sick leave accrual for part-time employees that were never provided with these benefits in prior years; new pregnancy disability laws;
- Our experience from the most recent recession has clearly demonstrated that minimum levels of reserves are not sufficient to protect educational programs from severe disruption in an economic downturn – a 3% reserve in our District is approximately 2 weeks of payroll and benefits for our employees.
- Maintaining adequate reserves to allow for unanticipated circumstances and fiscal flexibility is critical to the financial solvency of the District.

Next Steps



Constructing the Final Budget: Next Steps

The proposed budget is our initial blueprint. We will continuously adapt as actual revenues, state budget enactments, and enrollments are finalized.

June	July	Ongoing	Fall	Oct/Nov
Public Hearing & Budget Adoption	Workshops for State Implementation Guidance	Labor Relations & Updating the Local Control Accountability Plan (LCAP) for 27-28	First Interim adjustments monitoring State Revenues	Complete Independent Financial Audit

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Conclusion

- Staff Recommends that the Board Approve the Estimated Actuals (FY25-26) and Adopted Budget (FY26-27) with a Positive Certification



Questions?



THANK YOU!