PACIFICA
SCHOOL DISTRICT

Revised Budget Proposal 2026-2027

September 23, 2026

Board Presentation

Overview

Budget Cycle, Timeline and Objectives

Context

Enrollment and Staffing

General Fund Budget Revision

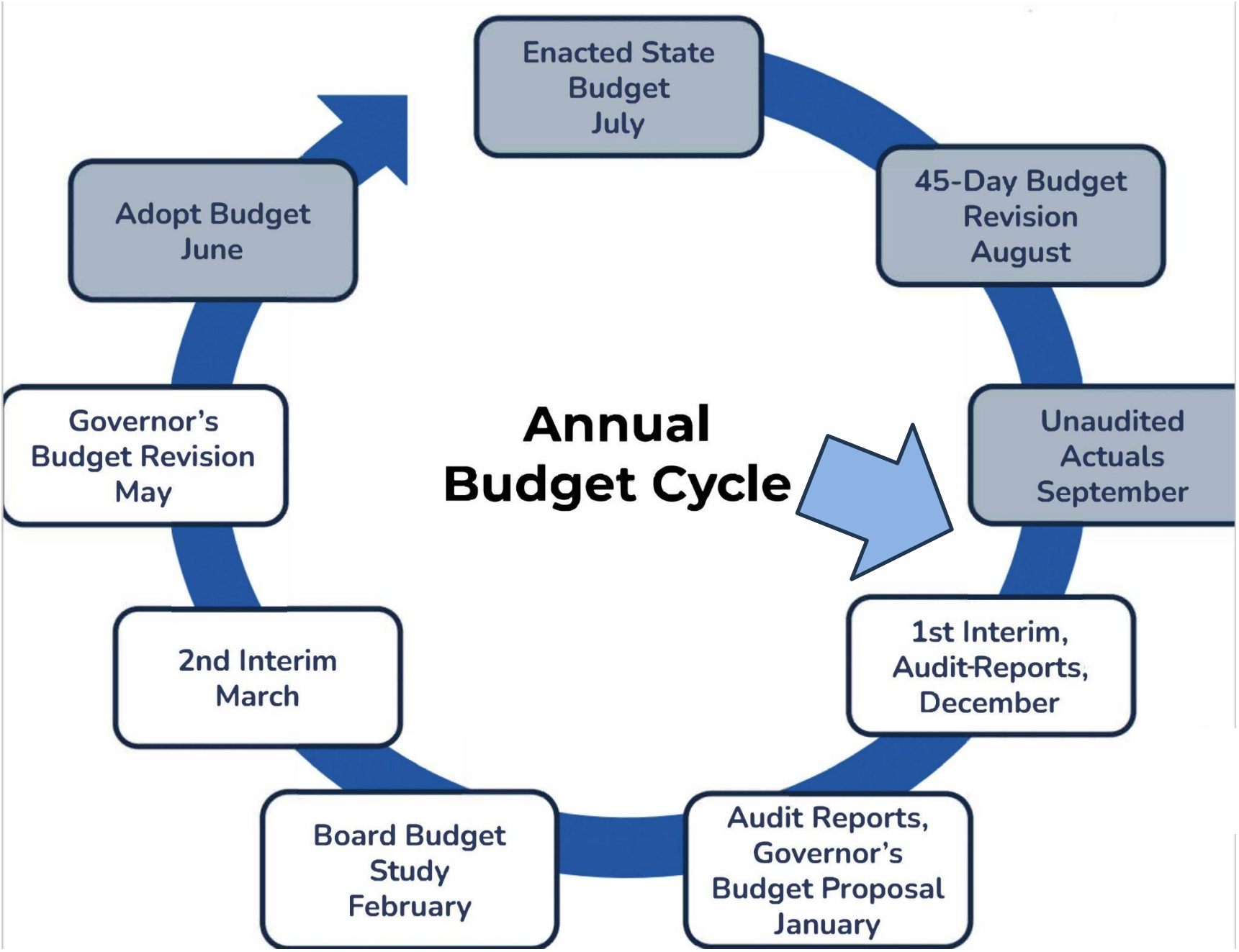
Rev and Exp Overview

Multi-year Projection

Other Funds

Recommendation and Next Steps

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Annual Budget Cycle
Enacted State Budget July
45-Day Budget Revision August
Unaudited Actuals September
1st Interim, Audit Reports, December
Audit Reports, Governor's Budget Proposal January
Board Budget Study February
2nd Interim March
Governor's Budget Revision May
Adopt Budget June

Timeline & Contents

1. “Sunshining” tonight followed by Adoption next week
2. Content
   - 2026/27 Proposed Budget Revision
   - Multi-Year Projection, General Fund, CY +2
   - Cashflow Projection for the General Fund
   - SACS Fund Forms
   - SACS Supplemental Forms
   - Error checking & cross referencing forms

Objectives

- A School District Budget presents the educational plan of the District in numbers, using state required doc's
- Incorporates information from
  - California State Budget
  - 2025/26 PSD Unaudited Actuals
  - Fiscal Stabilization Plan
- The MYP extends the budgetary outlook to include two subsequent school years

Context

1st Interim → SMCOE

Supports, incl FCMAT

Fiscal Stabilization Plan

Unaudited Actuals

Budget Revision

FCMAT

FISCAL CRISIS & MANAGEMENT ASSISTANCE TEAM

DEPARTMENT OF EDUCATION
STATE OF CALIFORNIA

PACIFICA
SCHOOL DISTRICT

SAN MATEO COUNTY OFFICE OF EDUCATION

Context - FCMAT Report

20 Sections

Risk Assessment 49.3%

5 Sections = 27.4%

Budget Monitoring & Reporting

Collective Bargaining Agreements

Enrollment & Attendance

Internal Controls & Fraud Prevention

Position Control

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Enrollment Projections

	2025/26		2026/27		2027/28		2028/29	
	Enrollment	ADA	Enroll BA	Enroll BR	BA	BR	BA	BR
TK-3	1,140	1,091.87	1,156	1,139	1,143	1,126	1,134	1,114
4-6	842	794.41	823	776	786	748	767	736
7-8	549	514.84	575	551	581	542	554	516
Total	**2,531**	**2,401.12**	**2,554**	**2,466**	**2,510**	**2,416**	**2,455**	**2,366**
Attendance Rate:		**94.87%**		**-88**		**-94**		**-89**

- Corrected enrollment projections to reflect our reality
- Assumed declining enrollment of 50/yr
- Assumed student attendance rate of 94%

2026/27 Budgeted Position FTEs

	Certificated	Classified	Management	Total
Instructional	107.65	36.42		144.07
Instructional Support	1.00	16.68	16.00	32.68
Pupil Services	9.60	10.51	1.00	21.11
District Admin		6.125	5.00	11.13
Facilities & Maintenance		19.325	1.00	20.33
Totals	**118.25**	**89.055**	**23.00**	**230.31**

Instructional	Teachers, Paraeducators, Crossing Guards
Instructional Support	Principals, Site Clerical, Library, District Admin & Clerical
Pupil Services	Counselors, Nutrition, Transportation, Psychology, Nursing
District Admin	Payroll, Purchasing, Human Resources, Business, Superintendent
Facilities & Maintenance	Custodial, Grounds, Maintenance, Facilities

General Fund (GF) Reconciliation

	2026/27 AB	2026/27 BR	CHANGE
LCFF Revenue	34,016,121	34,279,856	263,735
Federal Revenue	783,445	783,445	-
State Revenue	5,617,344	5,617,344	-
Local Revenue	4,114,499	4,198,591	84,092
Transfer In	235,000	235,000	-
Contributions	0	0	-
Total Revenue	**44,766,409**	**45,114,236**	**347,827**
Salaries & Benefits	29,844,331	29,757,205	-87,126
Books & Supplies	1,648,200	1,601,042	-47,158
Operating Expenses	13,020,803	12,972,671	-48,132
Equipment	0	0	-
Tuition/Indirect	1,091,592	1,091,592	-
Transfers Out	100,000	100,000	-
Total Expenses	**45,704,926**	**45,522,510**	**(182,416)**
Deficit Spending	**(938,517)**	**(408,274)**	**530,243**
Beginning Balance	3,768,590	5,165,621	1,397,031
Ending Balance	**2,830,073**	**4,757,347**	1,927,274

Unrestricted GF

	2026/27 AB	2026/27 BR	CHANGE
LCFF Revenue	30,829,270	31,093,005	263,735
Federal Revenue	0	0	0
State Revenue	654,955	654,955	0
Local Revenue	893,452	972,544	79,092
Transfer In	235,000	235,000	0
Contributions	(7,391,290)	(7,923,426)	(532,136)
Total Revenue	**25,221,387**	**25,032,078**	**(189,309)**
Salaries & Benefits	22,452,830	21,782,277	(670,553)
Books & Supplies	641,490	592,032	(49,458)
Operating Expenses	3,043,415	3,188,962	145,547
Equipment			0
Tuition/Indirect	(199,677)	(199,677)	0
Transfers Out			0
Total Expenses	**25,938,058**	**25,363,594**	**(574,464)**
Deficit Spending	**(716,671)**	**(331,516)**	**385,155**
Beginning Balance	**750,359**	**1,623,486**	873,127
Ending Balance	**33,688**	**1,291,970**	**1,258,282**

Restricted GF

	2026/27 AB	2026/27 BR	CHANGE
LCFF Revenue	3,186,851	3,186,851	0
Federal Revenue	783,445	783,445	0
State Revenue	4,962,389	4,962,389	0
Local Revenue	3,221,047	3,226,047	5,000
Transfer In	0	0	0
Contributions	7,391,290	7,923,426	532,136
Total Revenue	**19,545,022**	**20,082,158**	**537,136**
Salaries & Benefits	7,391,501	7,974,928	583,427
Books & Supplies	1,006,710	1,009,010	2,300
Operating Expenses	9,977,388	9,783,709	(193,679)
Equipment	0	0	0
Tuition/Indirect	1,291,269	1,291,269	0
Transfers Out	100,000	100,000	0
Total Expenses	**19,766,868**	**20,158,916**	**392,048**
Deficit Spending	**(221,846)**	**(76,758)**	**145,088**
Beginning Balance	**3,018,231**	**3,542,135**	523,904
Ending Balance	**2,796,385**	**3,465,377**	**668,992**

Reductions & Increases

Fiscal Stabilization Plan

- Yr1 $700k Supplies/Svcs
- Yr2 13 FTE ~$1.785M

Budget Increases

- Classified 3% PY + 3% CY
- Certificated 3% PY

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Reductions & Increases, cont'd.

Not Included

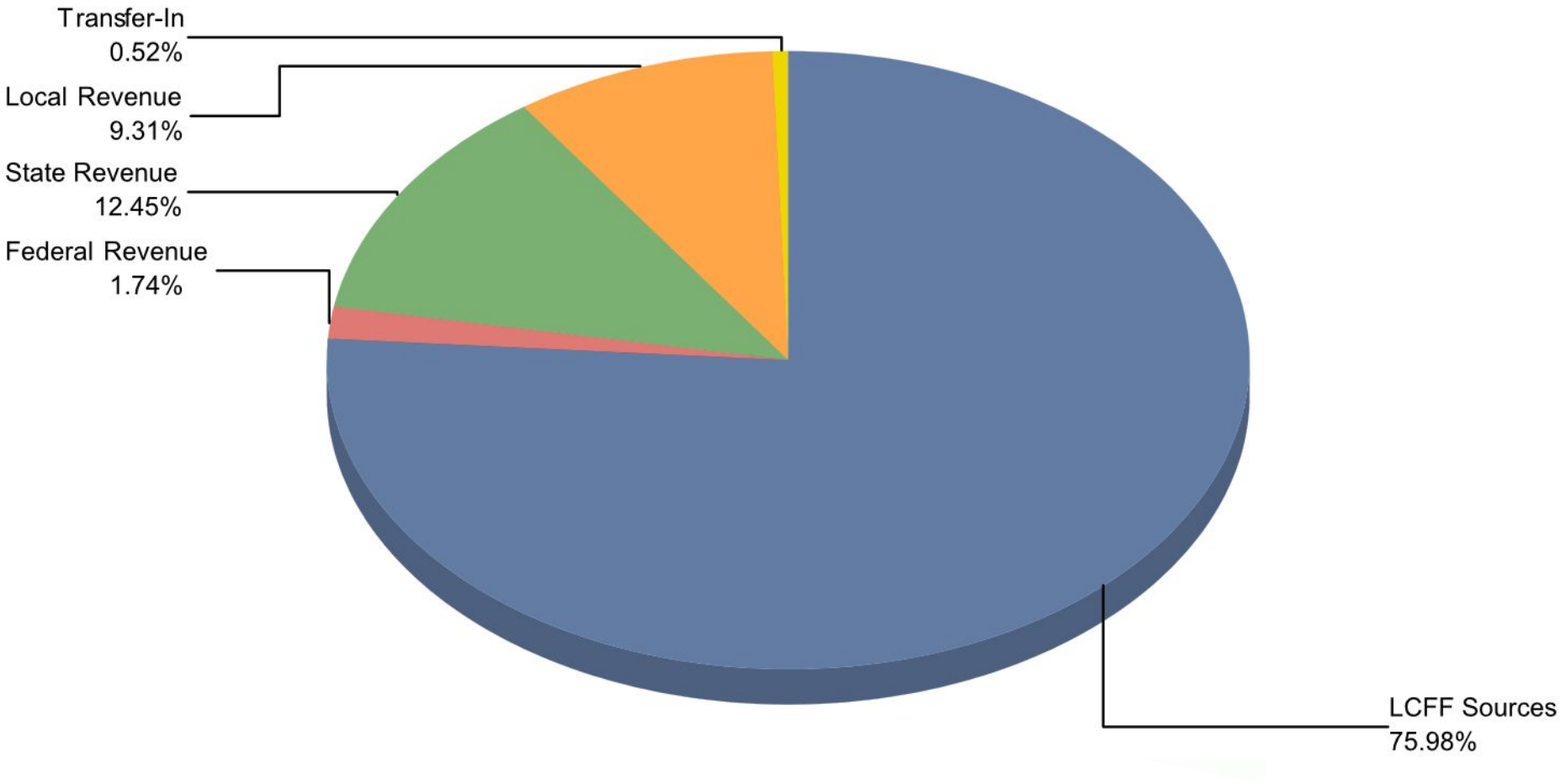
- Certificated CY settlement
- Mgmt + Conf settlements
- Recent SpEd Settlements
- Pregnancy Disability Leave

Next Steps

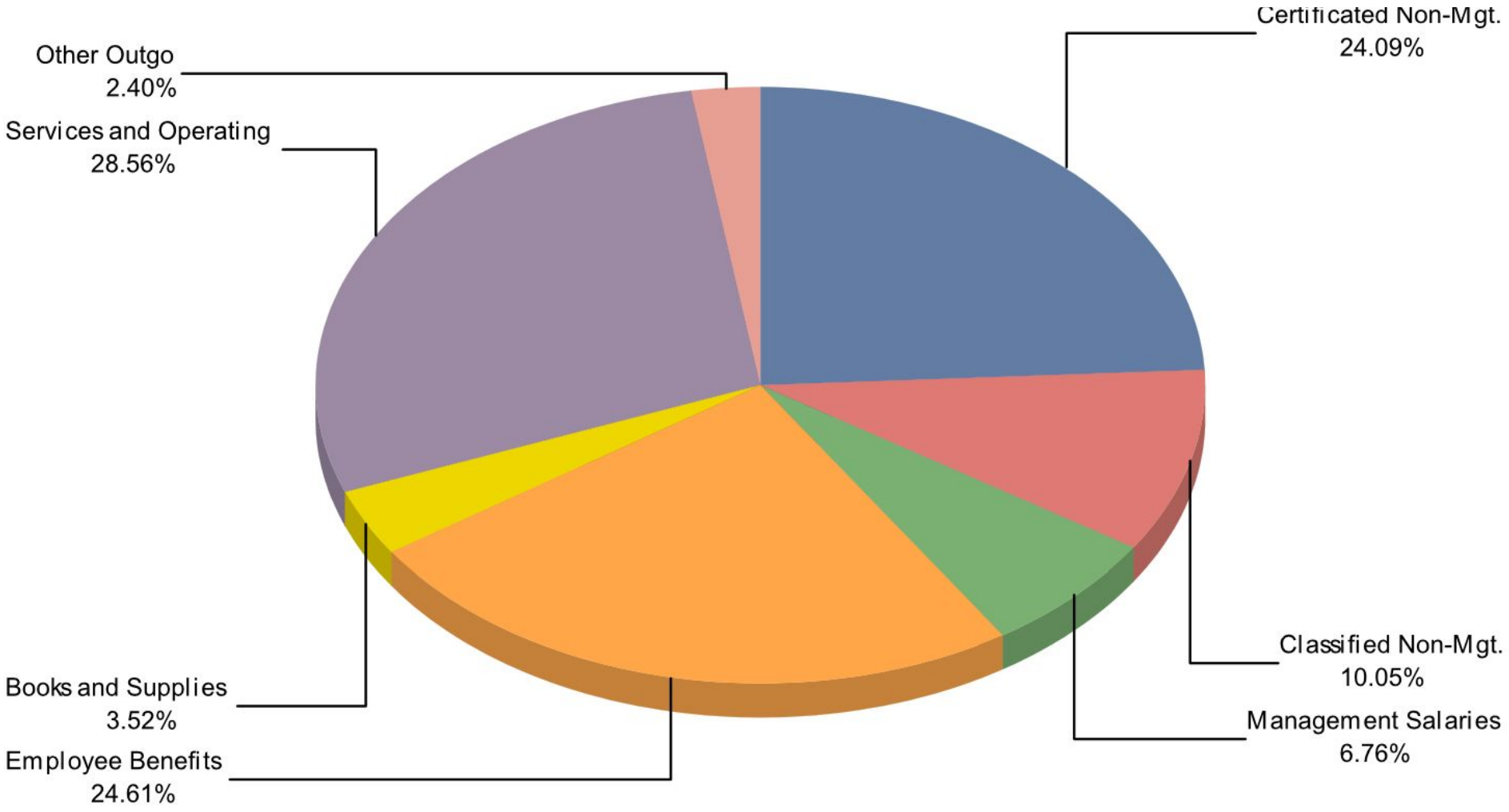
- Move Yr2 reductions in Supplies and Services to Current Year
- Revisit assumption for enrollment and attendance
- Non-positional pay and contracts still under review

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SCHOOL DISTRICT

GF Revenues


Transfer-In
0.52%
Local Revenue
9.31%
State Revenue
12.45%
Federal Revenue
1.74%
LCFF Sources
75.98%

GF Expenditures



MYP Combined

	2026/27	2027/28	2028/29
LCFF Revenue	$34,279,856	$34,264,362	$34,250,522
Federal Revenue	$783,445	$783,445	$783,445
State Revenue	$5,617,344	$3,257,968	$3,284,890
Local Revenue	$4,198,591	$2,510,766	$2,513,747
Transfer In	$235,000	$0	$0
Contributions	$0	$0	$0
Total Revenue	**$45,114,236**	**$40,816,541**	**$40,832,604**
Salaries & Benefits	$29,757,205	$27,490,306	$27,914,326
Books & Supplies	$1,601,042	$1,258,555	$356,121
Operating Expenses	$12,972,671	$11,537,006	$11,080,962
Equipment	$0	$0	$0
Tuition/Indirect	$1,091,592	$1,091,592	$1,091,592
Transfers Out	$100,000	$100,000	$100,000
Total Expenses	**$45,522,510**	**$41,477,459**	**$40,543,001**
Deficit Spending	($408,274)	($660,918)	$289,603
Beginning Balance	$5,165,621	$4,757,347	$4,096,430
Ending Balance	**$4,757,347**	**$4,096,429**	**$4,386,033**
Fund 17 Reserve	$1,191,185	$1,166,185	$1,214,185
Available Reserve	**$2,475,655**	**$2,285,314**	**$1,905,704**
Reserve %	**5.44%**	**5.51%**	**4.70%**

MYP Unrestricted

	2026/27	2027/28	2028/29
LCFF Revenue	31,093,005	31,077,511	31,063,671
Federal Revenue	0	0	0
State Revenue	654,955	648,578	643,018
Local Revenue	972,544	973,737	976,718
Transfer In	235,000	0	0
Contributions	(7,923,426)	(7,475,069)	(7,207,914)
Total Revenue	**25,032,078**	**25,224,757**	**25,475,493**
Salaries & Benefits	21,782,277	20,767,406	21,075,962
Books & Supplies	592,032	245,282	245,282
Operating Expenses	3,188,962	4,551,032	4,737,221
Equipment		0	0
Tuition/Indirect	(199,677)	(173,622)	(155,362)
Transfers Out			
Total Expenses	**25,363,594**	**25,390,098**	**25,903,103**
Deficit Spending	**(331,516)**	**(165,341)**	**(427,610)**
Beginning Balance	**1,623,486**	**1,291,970**	**1,126,629**
Ending Balance	**1,291,970**	**1,126,629**	**699,019**
Fund 17 Reserve	1,191,185	1,166,185	1,214,185
Available Reserve	**2,475,655**	**2,285,314**	**1,905,704**
Reserve %	**5.44%**	**5.51%**	**4.70%**

MYP Restricted

	2026/27	2027/28	2028/29
LCFF Revenue	3,186,851	3,186,851	3,186,851
Federal Revenue	783,445	783,445	783,445
State Revenue	4,962,389	2,609,390	2,641,872
Local Revenue	3,226,047	1,537,029	1,537,029
Transfer In	0	0	0
Contributions	7,923,426	7,475,069	7,207,914
Total Revenue	**20,082,158**	**15,591,784**	**15,357,111**
Salaries & Benefits	7,974,928	6,722,900	6,838,364
Books & Supplies	1,009,010	1,013,273	110,839
Operating Expenses	9,783,709	6,985,974	6,343,741
Equipment	0	0	0
Tuition/Indirect	1,291,269	1,265,214	1,246,954
Transfers Out	100,000	100,000	100,000
Total Expenses	**20,158,916**	**16,087,361**	**14,639,898**
Deficit Spending	**(76,758)**	**(495,577)**	**717,213**
Beginning Balance	**3,542,135**	**3,465,377**	**2,969,801**
Ending Balance	**3,465,377**	**2,969,801**	**3,687,014**

Ending Balances, Other Funds

Fund	25/26 BA	25/26 UA	26/27 BR
13 - Nutrition Services	$1,637,269	$1,659,930	$1,126,551
14 - Deferred Maintenance	$85,120	$210,068	$232,168
17 - Special Reserve	$901,230	$1,402,060	$1,200,060
20 - Retiree Benefits	$0	$0	$0
21 - Bonds (Meas O+G)	$48,803,916	$52,341,559	$44,589,141
25 - Capital Projects	$37,254	$45,376	$87,376
35 - Co School Facilities	$0	$0	$0
40 - Capital Projects	$3,108,950	$3,160,233	$3,270,343
53 - Tax Override	$3,764	$1,151	$1,161

2026/27 Revised Budget Recommendation

No action is required tonight.
The intention of this public viewing is simply to increase transparency and to provide a forum for input.

Adoption will be recommended next week

Upon Board approval, the Revised Budget will be submitted to the SMCOE for review and approval.

Next Steps

- **Tomorrow (Sep 24)** Budget Collaborative convenes
- **Next week (Sep 30)** Adoption of proposed Budget Revision
- **Ongoing (weekly)** Oversight meetings w SMCOE
- **December 2026** Consideration of 1st Interim Budget Report
- **January 2027** Governor presents 2027/28 Budget Proposal
- **March 2027** Consideration of 2nd Interim Budget Report