

Point Arena Schools  
2024-2025 Unaudited Actuals  
and  
2025-2026 October Budget Update

Board Meeting Date: October 8, 2025

# 2024-25 Point Arena Schools – Unaudited Actuals

	Estimated Budget	Unaudited Actuals	Higher than Plan	Lower than Plan	% Change
	(at June 2025)	(at Oct. 2025)			
<b>Revenues</b>					
Taxes	7,774,035	7,892,447	118,412		1.52%
LCFF/EPA	772,721	775,055	2,334		0.30%
Federal Revenue	483,078	495,768	12,690		2.63%
State Revenue	962,738	1,011,518	48,780		5.07%
Local Revenue	587,071	695,633	108,562		18.49%
Transfers In	152,062	153,191	1,129		0.00%
<b>Total Revenues</b>	<b>10,731,705</b>	<b>11,023,612</b>	<b>291,907</b>	<b>-</b>	<b>2.72%</b>
<b>Expenses</b>					
Certificated Salaries	2,933,606	2,893,302		40,305	-1.37%
Classified Salaries	2,235,914	2,266,524	(30,610)		1.37%
Employee Benefits	2,881,497	2,780,211		101,286	-3.52%
Books/Supplies	891,654	906,672	(15,018)		1.68%
Services & Ops	1,532,328	1,612,188	(79,860)		5.21%
Capital Outlay	-	-			0.00%
Other Outgo	-	-			0.00%
Transfers Out	381,391	546,637	(165,246)		43.33%
<b>Total Expenses</b>	<b>10,856,390</b>	<b>11,005,535</b>	<b>(290,735)</b>	<b>141,590</b>	<b>1.37%</b>
<b>Excess/(Deficit)</b>	<b>(124,685)</b>	<b>18,078</b>		<b>(142,763)</b>	
Beginning Fund Balance	2,681,424	2,681,424			
Ending Fund Balance	2,556,739	2,699,501			

## REVENUE

Taxes: (+1.52%) (+118k); higher Annual taxes compared to P2 – update from Mendocino & Sonoma Counties.

Federal Rev.: (+2.63%) (+12k); higher Impact Aid funds (+10k); higher SPED (+5k); less Title V (-3k).  
State Rev.: (+5.07%) (+49k); lottery funds (+18k); Early Intervention PreK (-34k); ELOP (+45k); CA College Guidance Initiative (+20k); CTEIG (+10k); Classified Summer Assistance (+10k); STRS On-Behalf (-23k) (nets to zero); other misc. (+3k).  
Local Rev.: (+18.49%) (+109k); higher SPED related (+23k); higher interest (+38k); Medi-Cal (+14k); higher PCCS SPED Encroachment (+5k); local grants (+29k).

## EXPENSES

Salaries: (-0.005%) (-10k); net of lower Cert. addt'l duty; higher Class. addt'l duty; and impact of leaves & open positions.

Benefits: (-3.52%) (-101k); STRS On-Behalf (-23k); STRS excess contribution (-16k); no PERS on some addt'l duty (-33k); lower SUI (-23k); remaining due to impact of mid-year position changes, and fluctuations in tandem w/ salary movement (-6k).

Books/Supplies: (+1.68%) (+15k); primarily due to net of lower curricula & ELOP, and higher fuel, instructional, & maintenance supplies.

Service/Ops: (+5.21%) (+80k); MCOE nurse & psych. (+12k); transportation (+9k); CTE (+22k); utilities (+13k); maintenance (+23k); net of other misc. (+1k).

Transfers Out: (+43.33%) (+165k); lower Cafeteria transfer out (-41k); higher transportation transfer out (+8k); higher technology (+65k); higher deferred maintenance (+98k); and higher facilities (+35k).

## 2024-25 Education Protection Account Expenditure (EPA) Reporting

EPA - Education Protection Account Funds Spent on Certificated Instructional Salaries at both sites.

AUESD = \$42,670 (01-1400-0-1100-001-1100-1000-0000)

PAJUHS D = \$25,000 (01-1400-0-1100-002-1100-1000-0000)

### 2024-25 Point Arena Schools – Unaudited Actuals Components of Ending Fund Balance

	Estimated Budget (at June 2025)	Unaudited Actuals (at Oct. 2025)
Revolving Cash	3,150	3,150
Restricted	684,550	778,164
Economic Uncertainty	1,260,000	1,260,000
Lottery funds Reserve	55,233	59,963
MAA related GF Reserve	66,464	51,132
Legal GF Reserve	243,671	273,546
Maintenance & Transportation GF Reserve	243,671	273,546
Unassigned/Other	(0)	(0)
<b>Ending Fund Balance</b>	<b>2,556,739</b>	<b>2,699,501</b>

**2024-2025 Projected Reserves at Unaudited Actuals**

Substantiation of need for reserves greater than the state required minimum reserve for economic uncertainty

District: Arena Union Elementary/Point Arena Joint Union High      CDS #: 23-76349

The governing board of a school district that proposes to adopt a budget that includes a combined assigned and unassigned ending fund balance in excess of the minimum recommended reserve for economic uncertainties, shall, at the Budget Adoption public hearing, provide:

- The minimum recommended reserve for economic uncertainties;
- The combined assigned and unassigned ending fund balances that are in excess of the minimum recommended reserve for economic uncertainties for each fiscal year identified in the budget; and
- A statement of reasons to substantiate the need for reserves that are higher than the minimum recommended reserve.

		2024-25	2025-26	2026-27
Total General Fund Expenditures & Other Uses		\$ 11,005,535	\$ 10,787,641	\$ 10,811,430
Minimum Reserve requirement	4%	\$ 440,221	\$ 431,506	\$ 432,457
General Fund Combined Ending Fund Balance		\$ 2,699,501	\$ 2,516,543	\$ 2,289,811
Special Reserve Fund Ending Fund Balance		\$ 301,869	\$ 368,869	\$ 368,869
Components of ending balance:				
Nonspendable (revolving, prepaid, etc.)		\$ 3,150	\$ 3,150	\$ 3,150
Restricted		\$ 778,164	\$ 553,698	\$ 554,367
Committed		\$ -	\$ -	\$ -
Assigned		\$ 960,056	\$ 1,038,564	\$ 811,163
Reserve for economic uncertainties		\$ 1,260,000	\$ 1,290,000	\$ 1,290,000
Unassigned and Unappropriated		\$ -	\$ -	\$ -
Subtotal Assigned, Unassigned & Unappropriated		\$ 2,220,056	\$ 2,328,564	\$ 2,101,163
Total Components of ending balance		\$ 3,001,370	\$ 2,885,412	\$ 2,658,680
		TRUE	TRUE	TRUE
Assigned & Unassigned balances above the minimum reserve requirement		\$ 1,779,835	\$ 1,897,058	\$ 1,668,706

**Statement of Reasons**

**The District's Fund Balance includes assigned and unappropriated components, that in total are greater than the Minimum Recommended Reserve for Economic Uncertainties because:**

*The reserve is greater than the 4% minimum including, but not limited to, the following reasons:*

- Fund 01: Reserve for Economic Uncertainty	\$1,260,000
- Fund 01: Lottery Funds Reserve	59,963
- Fund 01: MAA General Fund Reserve	51,132
- Fund 01: Maintenance & Transportation GF Reserve	273,546
- Fund 01: Legal Reserve	273,546
- Fund 17: STRS, PERS, and H&W Special Reserve Fund Reserve	\$100,500
- Fund 17: Technology Reserve	\$201,369
	\$0
<b>Total of Substantiated Needs</b>	\$2,220,056
<b>Remaining Unsubstantiated Balance</b>	<b>\$ 0</b>

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## Point Arena Schools 2024-2025 Fund 17 – Unaudited Actuals

<b>FUND 17</b>		2024-25	2024-25	
<b>TECHNOLOGY AND STRS &amp; PERS</b>		June	Unaudited	
		Update	Actuals	<i>Variance</i>
Beginning Balance - Technology		283,467	283,467	-
Beginning Balance - STRS & PERS		100,500	100,500	-
		383,967	383,967	-
<b>Revenues</b>				
Interest		2,000	6,093	4,093
Transfers In - for Technology		-	65,000	65,000
Transfers In - for STRS & PERS		-	-	-
<b>Total Revenues</b>		<b>2,000</b>	<b>71,093</b>	<b>69,093</b>
<b>Expenses</b>				
Activ Panels & related equipment		27,841	27,841	
MacBook Pros, Ipads & related items		63,530	63,530	
Chromebooks		40,364	40,364	
Audio equipment		20,327	21,456	
<b>Total Budgeted Expenses</b>		<b>152,062</b>	<b>153,191</b>	<b>1,129</b>
<b>Excess/(Deficit)</b>		<b>(150,062)</b>	<b>(82,098)</b>	<b>67,964</b>
<b>Ending Fund Balance - Technology</b>		<b>133,406</b>	<b>201,369</b>	<b>67,964</b>
<b>Ending Fund Balance - STRS &amp; PERS</b>		<b>100,500</b>	<b>100,500</b>	<b>-</b>

## 2025-26 Point Arena Schools Budget – October Update

	2025-2026	2025-2026	
	June Budget	October	
Revenues	Adoption	Update	Variance
Taxes	7,950,266	7,950,266	-
LCFF/EPA	772,721	772,721	-
Federal Revenue	451,994	457,436	5,442
State Revenue	917,255	1,001,417	84,162
Local Revenue	392,843	392,843	-
Transfers In	30,000	30,000	-
<b>Total Revenues</b>	<b>10,515,079</b>	<b>10,604,683</b>	<b>89,604</b>
<b>Expenses</b>			
Certificated Salaries	2,974,123	2,980,245	6,122
Classified Salaries	2,302,930	2,289,632	(13,297)
Employee Benefits	3,002,035	2,986,436	(15,599)
Books/Supplies	588,713	579,976	(8,737)
Services & Ops	1,428,693	1,516,018	87,325
Capital Outlay	-	-	-
Other Outgo	-	-	-
Transfers Out	435,333	435,333	-
<b>Total Expenses</b>	<b>10,731,827</b>	<b>10,787,641</b>	<b>55,814</b>
<b>Excess/(Deficit)</b>	<b>(216,748)</b>	<b>(182,958)</b>	
Beginning Fund Balance	2,556,739	2,699,501	
Ending Fund Balance	2,339,990	2,516,543	

### REVENUE

- Federal Rev. (+5k): Title V.
- State Rev. (+84k): Student Support and PD Block Grant (+105k), Early Intervention PreK (-23k), other misc. (+2k).

### EXPENSES

- Cert. Salaries (+6k): step/col. changes for new hires (+28k); classification updates (-22k).
- Class. Salaries (-13k): step/col. changes for new hires (+2k); add SPED Para. position (+31k); mental health counselor position (-66k); classification updates (+20k).
- Benefits (-15k): in tandem with salary change effects (-15k).
- Books/Supplies (-8k): Prop 28 split btw materials & services (+15k); CTE related adjustment (-16k); less ancillary materials (-7k).
- Services/Ops (+87k): higher insurance premium (+20k); schools excess liability fund payment (+35k); tech device insurance (+5k); CTE adj. (+3k); Prop 28 split btw materials & services (-15k); higher LMFT services (+37k); net of other misc. (+2k).

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## 2025-26 Point Arena Schools Budget – October Update Multi-Year Projection

	October	Multi-Year	
	2025-2026	2026-2027	2027-2028
Revenues			
Taxes	7,950,266	8,109,271	8,271,457
LCFF/EPA	772,721	772,721	772,721
Federal Revenue	457,436	457,436	457,436
State Revenue	1,001,417	896,350	896,350
Local Revenue	392,843	392,843	392,843
Transfers In	30,000	30,000	30,000
<b>Total Revenues</b>	<b>10,604,683</b>	<b>10,658,621</b>	<b>10,820,807</b>
Expenses			
Certificated Salaries	2,980,245	3,021,686	3,059,680
Classified Salaries	2,289,632	2,336,889	2,382,379
Employee Benefits	2,986,436	3,022,502	3,048,841
Books/Supplies	579,976	608,974	639,423
Services & Ops	1,516,018	1,556,024	1,633,825
Capital Outlay	-	-	-
Other Outgo	-	-	-
Transfers Out	435,333	325,355	340,672
<b>Total Expenses</b>	<b>10,787,641</b>	<b>10,871,430</b>	<b>11,104,821</b>
<b>Excess/(Deficit)</b>	<b>(182,958)</b>	<b>(212,809)</b>	<b>(284,014)</b>
Beginning Fund Balance	2,699,501	2,516,543	2,303,734
<b>Ending Fund Balance</b>	<b>2,516,543</b>	<b>2,303,734</b>	<b>2,019,720</b>

### Multi-Year Assumptions:

#### REVENUE

- Taxes: +2% estimate year over year.
- LCFF/EPA: – Flat
- Federal: – Flat
- State: – 26-27: less Student Support & Professional Development Block Grant (-105k)
- Local: - Flat
- Transfers In: - based on FD17 tech. transfers in estimates.

#### EXPENSES

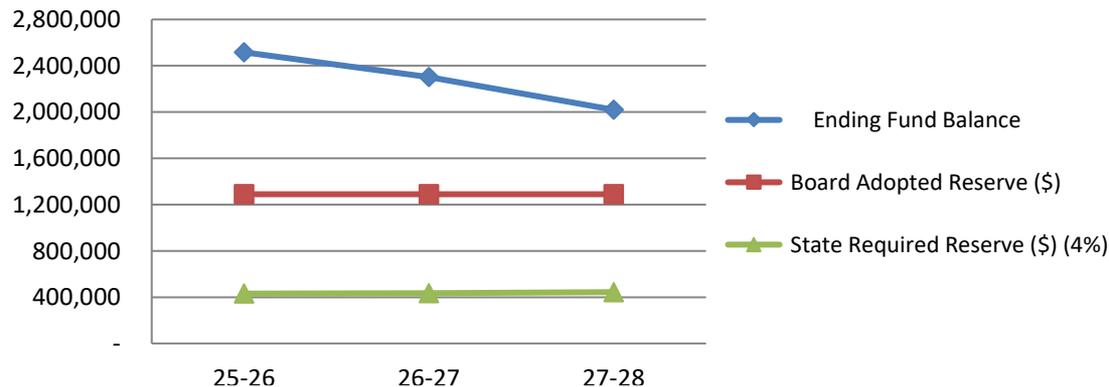
- Salaries: plus step increases; estimated staffing adjustments.
- Benefits: in tandem with salary increases plus future STRS & PERS rate changes.
- Books/Supplies: plus 5% increase year over year.
- Service/Ops: 26-27: less schools excess liability fund payment (-35k); plus 5% increase year over year.
- Transfers Out: plus salary/benefit increases in other funds (ie. PreK & Cafe) (26-27: +15k, 27-28: +15k); 26-27: less transfers out to other funds for savings (-125k).

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# 2025-26 PA Schools Budget – October Update Projected Components of Ending Fund Balance

	October	Multi-Year	
	2025-2026	2026-2027	2027-2028
Revolving Cash	3,150	3,150	3,150
Restricted	553,698	554,367	438,444
Board Reserve-Economic Uncertainty	1,290,000	1,290,000	1,290,000
Lottery funds Reserve	55,369	45,369	45,369
MAA GF Reserve	73,965	48,965	33,965
Legal Reserve	270,181	180,942	104,396
Maintenance/Transportation GF Reserve	270,181	180,942	104,396
Other Assigned Reserves	-	-	-
Unassigned/Other	(0.00)	(0.00)	0.00
<b>Ending Fund Balance</b>	<b>2,516,543</b>	<b>2,303,734</b>	<b>2,019,720</b>
State Required Reserve (4%)	431,506	434,857	444,193
Board Adopted Reserve (\$)	1,290,000	1,290,000	1,290,000
<i>Board Reserve %ages</i>	<i>12%</i>	<i>12%</i>	<i>12%</i>

**Projected Ending Fund Balance & Reserves Line Graph**



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# Other Considerations

- We have not received 25-26 P1 property tax estimates from Mendocino & Sonoma Counties – we typically receive this information mid-late November. Based on 24-25 property tax actuals, we would expect 25-26 property tax estimates to increase at P1. Any change as a result of P1 estimate updates, will be reported at First Interim in December 2025.
- Property tax revenues fluctuate throughout the year – we receive property tax updates from both Mendocino & Sonoma Counties at P1 (Fall), P2 (Spring), and Final (Summer).

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