

Point Arena Schools
2025-2026 Unaudited Actuals
and
2026-2027 September/October Budget Update

Board Meeting Date: October 7, 2026

2025-26 Point Arena Schools – Unaudited Actuals

	Estimated	Unaudited			
	Budget	Actuals	Higher	Lower	
	(at June 2026)	(at Sept. 2026)	than Plan	than Plan	% Change
Revenues					
Taxes	8,233,048	8,610,122	377,074		4.58%
LCFF/EPA	772,721	776,307	3,586		0.46%
Federal Revenue	550,693	617,865	67,172		12.20%
State Revenue	1,272,639	1,287,956	15,317		1.20%
Local Revenue	577,407	803,673	226,266		39.19%
Transfers In	50,000	52,411	2,411		0.00%
Total Revenues	11,456,508	12,148,335	691,827	-	6.04%
Expenses					
Certificated Salaries	3,039,129	3,000,022		39,107	-1.29%
Classified Salaries	2,318,923	2,364,370	(45,447)		1.96%
Employee Benefits	2,996,867	2,910,764		86,104	-2.87%
Books/Supplies	842,960	907,773	(64,812)		7.69%
Services & Ops	1,823,093	1,982,595	(159,502)		8.75%
Capital Outlay	25,000	-			0.00%
Other Outgo	-	-			0.00%
Transfers Out	439,249	902,908	(463,659)		105.6%
Total Expenses	11,485,222	12,068,431	(733,420)	125,210	5.08%
Excess/(Deficit)	(28,713)	79,904		(108,618)	
Beginning Fund Balance	2,699,501	2,699,501			
Ending Fund Balance	2,670,788	2,779,406			

REVENUE

Taxes: (+4.58%) (+377k): higher Annual taxes compared to P2 – update from Mendocino & Sonoma Counties (+246k); lower Charter cash-in-lieu (+131k).

Federal Rev.: (+12.2%) (+67k): Impact Aid (+52k), Mental Health (+5k); Title I (+5); Title II (+5k); State Rev.: (+1.2%) (+15k): lottery funds (+13k); other misc. (+2k).

Local Rev.: (+39.19%) (+226k): higher SPED related (+88k); interest (+48k); Medi-Cal (+16k); SIGNAL return of net position (+19k); Junior Lifeguard transportation reimbursement (+4k); PCCS oversight fee (+7k); Multilingual Education grant (+5k); Culinary Arts donations (+19k); Media Arts donations (+19k); other misc. (+1k).

EXPENSES

Salaries: (+0.12%) (+6k): net of lower Cert. primarily due to vacancies; higher Class primarily due to additional duty.

Benefits: (-2.87%) (-86k): STRS On-Behalf (-13k); STRS excess contribution (-2k); no PERS on some addtl duty (-31k); lower SUI (-24k); remaining due to impact of mid-year position changes, and fluctuations in tandem w/ salary movement (-16k).

Books/Supplies: (+7.69%) (+65k): side-by-side (+18k); remaining primarily due to higher fuel, maintenance, janitorial, athletics, & office/admin supplies and non-cap. equipment (+47k).

Service/Ops: (+8.75%) (+160k): MCOE nurse & psych. (+33k); speech (+73k); CTE (+27k); utilities (+19k); travel/conferences (+37k); dues (-15k); transportation (-9k); net of other misc. (-5k).

Transfers Out: (+105%) (+463k): higher Cafeteria transfer out (+28k); higher transfers out for deferred maintenance (+25k); technology (+110k); facilities (+224k); and transportation(+76k).

2025-26 Education Protection Account Expenditure (EPA) Reporting

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

AUESD = \$44,346 (01-1400-0-1100-001-1100-1000-0000)

PAJUHSD = \$24,576 (01-1400-0-1100-002-1100-1000-0000)

2025-26 Point Arena Schools – Unaudited Actuals Components of Ending Fund Balance

	Estimated	Unaudited
	Budget	Actuals
	(at June 2026)	(at Sept. 2026)
Revolving Cash	3,150	3,150
Restricted	810,058	825,490
Economic Uncertainty	1,290,000	1,290,000
Lottery funds Reserve	60,099	57,679
MAA related GF Reserve	58,633	54,823
Legal GF Reserve	224,424	274,132
Maintenance & Transportation GF Reserve	224,424	274,132
Unassigned/Other	0	(0)
Ending Fund Balance	2,670,788	2,779,406

2025-2026 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.

		2025-26	2026-27	2027-28
Total General Fund Expenditures & Other Uses		\$ 12,068,431	\$ 11,891,209	\$ 12,137,146
Minimum Reserve requirement	4%	\$ 482,737	\$ 475,648	\$ 485,486
General Fund Combined Ending Fund Balance		\$ 2,779,406	\$ 2,657,856	\$ 2,373,431
Special Reserve Fund Ending Fund Balance		\$ 455,795	\$ 392,795	\$ 364,795
Components of ending balance:				
Nonspendable (revolving, prepaid, etc.)		\$ 3,150	\$ 3,150	\$ 3,150
Restricted		\$ 825,490	\$ 592,839	\$ 531,531
Committed		\$ -	\$ -	\$ -
Assigned		\$ 1,116,560	\$ 1,084,662	\$ 753,545
Reserve for economic uncertainties		\$ 1,290,000	\$ 1,370,000	\$ 1,450,000
Unassigned and Unappropriated		\$ -	\$ -	\$ -
Subtotal Assigned, Unassigned & Unappropriated		\$ 2,406,560	\$ 2,454,662	\$ 2,203,545
Total Components of ending balance		\$ 3,235,200	\$ 3,050,651	\$ 2,738,226
		TRUE	TRUE	TRUE
Assigned & Unassigned balances above the minimum reserve requirement		\$ 1,923,823	\$ 1,979,014	\$ 1,718,059

Statement of Reasons

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

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

- Fund 01: Reserve for Economic Uncertainty	\$ 1,290,000
- Fund 01: Lottery Funds Reserve	57,679
- Fund 01: MAA General Fund Reserve	54,823
- Fund 01: Maintenance & Transportation GF Reserve	274,132
- Fund 01: Legal Reserve	274,132
- Fund 17: STRS, PERS, and H&W Special Reserve Fund Reserve	100,500
- Fund 17: Technology Reserve	355,295
	\$0
Total of Substantiated Needs	\$ 2,406,560
Remaining Unsubstantiated Balance	\$ (0)

Board Meeting
October 7, 2026

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Point Arena Schools 2025-2026 Fund 17 – Unaudited Actuals

FUND 17			2025-26	2025-26	
TECHNOLOGY AND STRS & PERS			June	Unaudited	
			Update	Actuals	<i>Variance</i>
Beginning Balance - Technology			201,369	201,369	-
Beginning Balance - STRS & PERS			100,500	100,500	-
			301,869	301,869	-
Revenues					
Interest			2,000	11,337	9,337
Transfers In - for Technology			85,000	195,000	110,000
Transfers In - for STRS & PERS			-	-	-
Total Revenues			87,000	206,337	119,337
Expenses					
Technology supplies & equipment			50,000	52,411	
Total Budgeted Expenses			50,000	52,411	2,411
Excess/(Deficit)			37,000	153,926	116,926
Ending Fund Balance - Technology			238,369	355,295	116,926
Ending Fund Balance - STRS & PERS			100,500	100,500	-

2026-27 Point Arena Schools Budget – Sept./Oct. Update

	2026-2027	2026-2027	
	June Budget	Sept./Oct.	
Revenues	Adoption	Update	Variance
Taxes	8,451,104	8,529,807	78,703
LCFF/EPA	776,659	776,659	-
Federal Revenue	474,150	478,937	4,787
State Revenue	1,208,602	1,206,641	(1,961)
Local Revenue	476,459	712,615	236,156
Transfers In	65,000	65,000	-
Total Revenues	11,451,974	11,769,659	317,685
Expenses			
Certificated Salaries	3,232,699	3,229,613	(3,086)
Classified Salaries	2,524,329	2,504,123	(20,207)
Employee Benefits	3,291,467	3,277,424	(14,043)
Books/Supplies	695,842	779,198	83,357
Services & Ops	1,535,239	1,794,046	258,807
Capital Outlay	-	-	-
Other Outgo	-	-	-
Transfers Out	307,695	306,805	(890)
Total Expenses	11,587,271	11,891,209	303,938
Excess/(Deficit)	(135,297)	(121,550)	
Beginning Fund Balance	2,556,739	2,779,406	
Ending Fund Balance	2,421,442	2,657,856	

REVENUE

- Taxes (+78k): Charter cash-in-lieu updated estimate based on prior year (PY).
- Federal Rev. (+5k): SELPA revenue update.
- Local Rev. (+236k): interest updated estimate based on PY (+40k); SELPA revenue update (+131k); SPED Consolidated Cost Pool updated estimate based on PY (+65k).

EXPENSES

- Cert. Salaries (-3k): step/col. changes for new hires & existing staff (+29k); classification updates (-32k).
- Class. Salaries (-20k): step/col./days changes for new hires (+10k); classification updates (-30k).
- Benefits (-14k): in tandem with salary change effects.
- Books/Supplies (+83k): curricula based on year-to-date (YTD) (+30k); tech (+15k); maintenance (+14k); janitorial (+5k); CTE (+5k); fuel (+5k); athletics (+10k); other misc. (-1k).
- Services/Ops (+258k): updated estimates based on PY and YTD travel/conferences (+11k); utilities (+28k); repairs (+11k); CTE (+35k); MCOE Nurse, Psych, & OT (+58k); Speech (+45k); transportation (+11k); clerical/admin (+5k); and classification updates (+51k); other misc. (+3k).

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2026-27 Point Arena Schools Budget – Sept./Oct. Update Multi-Year Projection

	Sept./Oct.	Multi-Year	
Revenues	2026-2027	2027-2028	2028-2029
Taxes	8,529,807	8,700,403	8,874,411
LCFF/EPA	776,659	776,659	776,659
Federal Revenue	478,937	478,937	478,937
State Revenue	1,206,641	1,154,107	1,154,107
Local Revenue	712,615	712,615	712,615
Transfers In	65,000	30,000	30,000
Total Revenues	11,769,659	11,852,721	12,026,729
Expenses			
Certificated Salaries	3,229,613	3,288,067	3,338,419
Classified Salaries	2,504,123	2,550,717	2,602,689
Employee Benefits	3,277,424	3,323,723	3,333,443
Books/Supplies	779,198	802,574	826,652
Services & Ops	1,794,046	1,847,868	1,903,304
Capital Outlay	-	-	-
Other Outgo	-	-	-
Transfers Out	306,805	324,197	336,765
Total Expenses	11,891,209	12,137,146	12,341,271
Excess/(Deficit)	(121,550)	(284,425)	(314,542)
Beginning Fund Balance	2,779,406	2,657,856	2,373,431
Ending Fund Balance	2,657,856	2,373,431	2,058,890

Multi-Year Assumptions:

REVENUE

- Taxes: +2% estimate year over year.
- LCFF/EPA: – Flat
- Federal: – Flat
- State: – 27-28: less Student Support & Professional Development Block Grant (-52k)
- Local: - Flat
- Transfers In: - based on FD17 tech. transfers in estimates.

EXPENSES

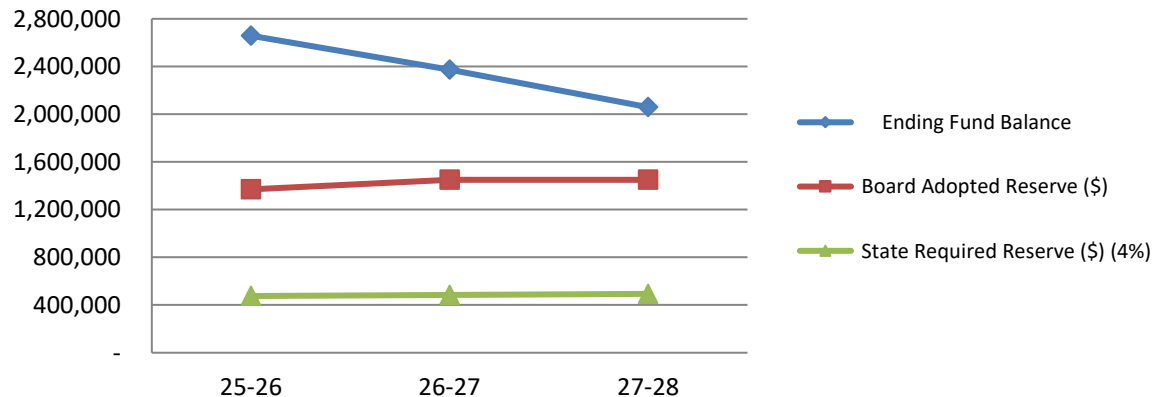
- Salaries: plus step increases; estimated staffing adjustments.
- Benefits: in tandem with salary increases plus future STRS & PERS rate changes.
- Books/Supplies: plus 3% increase year over year.
- Service/Ops: plus 3% increase year over year.
- Transfers Out: plus salary/benefit increases in other funds (ie. PreK & Cafe) (27-28: +17k, 28-29: +13k).

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2026-27 PA Schools Budget – Sept./Oct. Update Projected Components of Ending Fund Balance

	Sept./Oct.	Multi-Year	
	2026-2027	2027-2028	2028-2029
Revolving Cash	3,150	3,150	3,150
Restricted	592,839	531,531	496,531
Board Reserve-Economic Uncertainty	1,370,000	1,450,000	1,450,000
Lottery funds Reserve	53,913	43,913	33,913
MAA GF Reserve	34,530.95	29,531	24,531
Legal Reserve	301,711	157,653	25,382
Maintenance/Transportation GF Reserve	301,711	157,653	25,382
Other Assigned Reserves	-	-	-
Unassigned/Other	0.00	0.00	(0.00)
Ending Fund Balance	2,657,856	2,373,431	2,058,890
State Required Reserve (4%)	475,648	485,486	493,651
Board Adopted Reserve (\$)	1,370,000	1,450,000	1,450,000
<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 26-27 P1 property tax estimates from Mendocino & Sonoma Counties – we typically receive this information mid-late November. Based on 25-26 property tax actuals, we would expect 26-27 property tax estimates to increase at P1. Any change as a result of P1 estimate updates, will be reported at First Interim in December 2026.
- 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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