



Pacific Grove Unified School District

FY 2025-2026 Adopted Budget Public Hearing May 15, 2025

Presented by:

**Joshua Jorn, Assistant Superintendent
Business Services**

2025-26 Budget Cycle

Report 1

Adopted Budget
Prior to June 30, 2025

Report 5

May 2026
Budget Adoption and
Public Hearing two
separate meetings

Report 4

2nd Interim Report
March 15, 2026

Report 2

Unaudited Actuals
September 15, 2025

Report 3

1st Interim Report
December 15, 2025



2025-26 Budget Adoption Acknowledgement

Production of the 2025-26 Budget

- (1) 3 hour budget study session, (1) public input sessions and outreach
- Over 300 person hours spent with Program Administrators, Principals, Office Managers, Human Resources Personnel Specialists, and finally the entire fiscal team who worked tirelessly to develop the 2025-2026 Adopted Budget
- Business Services made certain that all district partners were represented in the budget development process.

Report to Board Covers

General Fund 01: Combined

Funds: 11, 12, 13, 14, 20, 21, 25, 40

2025-2026 Budget Assumptions

2025-26 Enrollment

1,701

-37

(over 2024-25)

Property Tax Revenue

+5.00%

\$38,397,300

+\$1,830,823
(over 2024-25)

Cal STRS and PERS

2025-26
STRS Rate
is Flat
• **19.1%**

2025-26
PERS Rate
• **26.81%**
• decrease
of 0.49%

LCFF Base

\$2,505,456

**Same as
2024-25**

Site Allocation

**\$150/pupil
to site fund**

(continued)

Budget Assumptions

One Time Funds

No new programs

Salary & Benefits

PGTA

2.0% on salary
\$1,441 to H & W

CSEA

2.0% on salary
\$1,441 to H & W

District Reserves

Projected
Deficit
(\$1,037,535)

6.9% Reserve
2025-26

2025-26

Projected Cashflow

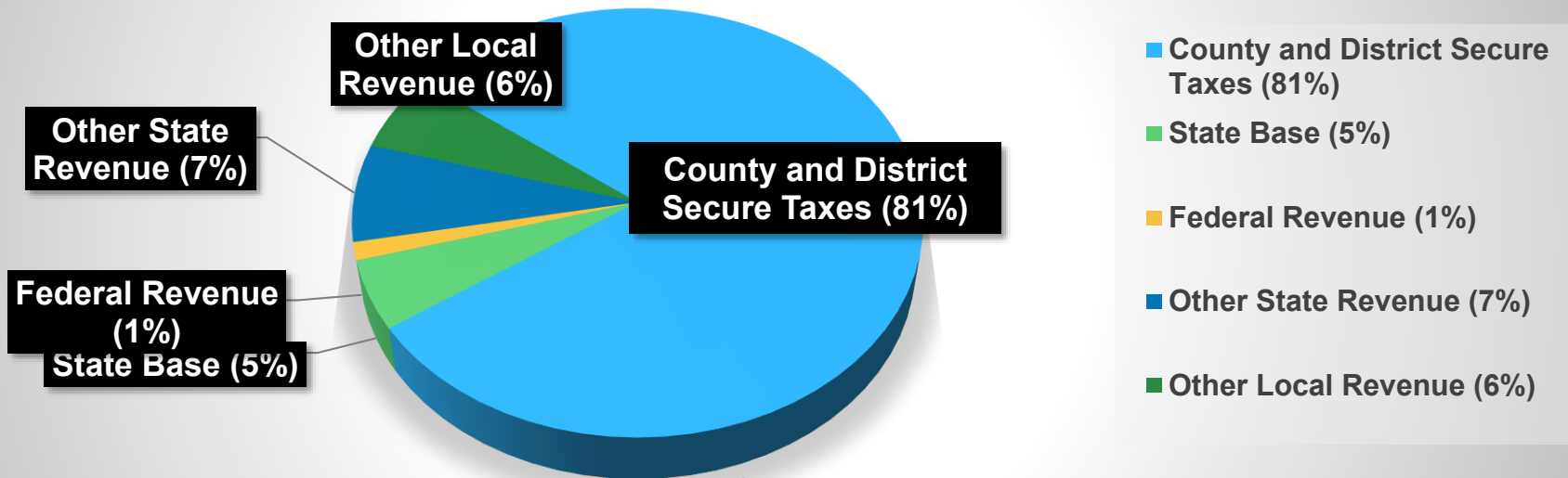
- Property Tax revenue distribution to the District is realized throughout the year
- Annually between November and December cash balances are reduced
- PGUSD does participate in a cash pool resource known as a Tax Revenue Anticipation Note (TRAN).
- Cash Flow indicates the need for a District adopted Tax Revenue Anticipation Note (TRAN) to bridge revenue receipts for FY 2025-26

Key Considerations for 2025-26 Budget Development

4.6 FTE Elementary Teachers	Align staffing to enrollment classroom ratios	(\$540,191)
2.0 MHT's to OBJ 6500	Shift to SPED to support students and eliminate outside contracts <i>Note: This will increase the UGF contribution to SPED over time and will need to be reviewed</i>	(\$377,005)
1.0 MHT's to RS 6762	Use of remaining one-time funds to support MHT support for FY 2025-26 only	\$190,166
5%-10% reduction to materials and supplies	All sites and programs reduced 5% -10% in materials and supplies. <i>Note: this did not impact site funds, or site budgets</i>	(\$175,654)
Reduction of Over Time	Reduction of assigned overtime	(\$44,243)
Change in Funding Source	All site technicians (historically funded by the UGF) were shifted <u>for one year</u> to Fund 21 Measure A to relieve the UGF	(\$396,526)
Fund 12 Contribution	Early Childhood Education Fund 12 will need an ongoing UGF contribution due to reduced ELOP revenue	\$140,051

2024-25 Projected Revenue

Revenue Source		Amounts
County and District Secured/Unsecured Taxes (81%)	Projected Year Totals	\$38,397,300
State Base (5%)	Projected Year Totals	\$2,505,456
Federal Revenue (1%)	Projected Year Totals	\$635,342
Other State Revenue (7%)	Projected Year Totals	\$3,289,957
Other Local Revenue (6%)	Projected Year Totals	\$2,784,610
	Projected Year Total	\$47,859,180



Summary Comparative 24-25 & 25-26

			2024-25 Estimated Actuals			2025-26 Budget			
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
A. REVENUES									
1) LCFF Sources		8010-8099	39,664,268.71	0.00	39,664,268.71	41,149,269.00	0.00	41,149,269.00	3.7%
2) Federal Revenue		8100-8299	0.00	666,400.84	666,400.84	0.00	635,342.58	635,342.58	-4.7%
3) Other State Revenue		8300-8599	448,762.00	3,151,592.63	3,600,354.63	451,581.00	2,838,376.72	3,289,957.72	-8.6%
4) Other Local Revenue		8600-8799	814,075.12	2,053,799.58	2,867,874.70	883,530.00	1,901,080.90	2,784,610.90	-2.9%
5) TOTAL, REVENUES			40,927,105.83	5,871,793.05	46,798,898.88	42,484,380.00	5,374,800.20	47,859,180.20	2.3%
B. EXPENDITURES									
1) Certificated Salaries		1000-1999	15,844,482.98	3,654,271.54	19,498,754.52	16,382,133.82	3,806,254.91	20,188,388.73	3.5%
2) Classified Salaries		2000-2999	6,131,317.19	3,025,168.69	9,156,485.88	5,586,338.94	3,832,537.60	9,418,876.54	2.9%
3) Employee Benefits		3000-3999	7,824,380.44	4,274,315.62	12,098,696.06	8,176,998.79	4,670,751.86	12,847,750.65	6.2%
4) Books and Supplies		4000-4999	559,263.23	2,000,856.65	2,560,119.88	504,930.80	851,092.28	1,356,023.08	-47.0%
5) Services and Other Operating Expenditures		5000-5999	3,668,807.03	2,975,685.18	6,644,492.21	3,793,337.80	890,983.40	4,684,321.20	-29.5%
6) Capital Outlay		6000-6999	0.00	274,350.94	274,350.94	0.00	0.00	0.00	-100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	113,219.15	113,219.15	0.00	110,000.00	110,000.00	-2.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(238,996.03)	111,357.59	(127,638.44)	(129,280.13)	80,584.77	(48,695.36)	-61.8%
9) TOTAL, EXPENDITURES			33,789,254.84	16,429,225.36	50,218,480.20	34,314,460.02	14,242,204.82	48,556,664.84	-3.3%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			7,137,850.99	(10,557,432.31)	(3,419,581.32)	8,169,919.98	(8,867,404.62)	(697,484.64)	-79.6%
D. OTHER FINANCING SOURCES/USES									
1) Interfund Transfers									
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	450,773.62	0.00	450,773.62	340,051.31	0.00	340,051.31	-24.6%
2) Other Sources/Uses									
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(7,811,074.39)	7,811,074.39	0.00	(8,454,297.06)	8,454,297.06	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(8,261,848.01)	7,811,074.39	(450,773.62)	(8,794,348.37)	8,454,297.06	(340,051.31)	-24.6%
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,123,997.02)	(2,746,357.92)	(3,870,354.94)	(624,428.39)	(413,107.56)	(1,037,535.95)	-73.2%

Summary Comparative 24-25 & 25-26

		2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
		Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited	9791	5,480,288.32	3,288,819.27	8,747,085.59	4,338,289.30	463,107.58	4,799,376.88	-45.1%
b) Audit Adjustments	9793	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)		5,480,288.32	3,288,819.27	8,747,085.59	4,338,289.30	463,107.58	4,799,376.88	-45.1%
d) Other Restatements	9795	0.00	(77,353.79)	(77,353.79)	0.00	0.00	0.00	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)		5,480,288.32	3,209,465.48	8,689,731.80	4,338,289.30	463,107.58	4,799,376.88	-44.6%
2) Ending Balance, June 30 (E + F1e)		4,338,289.30	463,107.58	4,799,376.88	3,711,840.91	50,000.00	3,761,840.91	-21.6%
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year	8011	2,505,456.00	0.00	2,505,456.00	2,505,456.00	0.00	2,505,456.00	0.0%
Education Protection Account State Aid - Current Year	8012	323,980.00	0.00	323,980.00	324,826.00	0.00	324,826.00	0.3%
State Aid - Prior Years	8019	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions	8021	115,580.00	0.00	115,580.00	121,687.00	0.00	121,687.00	5.3%
Timber Yield Tax	8022	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes	8029	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes	8041	34,768,890.00	0.00	34,768,890.00	36,507,335.00	0.00	36,507,335.00	5.0%
Unsecured Roll Taxes	8042	1,847,586.00	0.00	1,847,586.00	1,889,965.00	0.00	1,889,965.00	2.3%
Prior Years' Taxes	8043	279,706.00	0.00	279,706.00	0.00	0.00	0.00	-100.0%
Supplemental Taxes	8044	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)	8045	0.00	0.00	0.00	0.00	0.00	0.00	0.0%

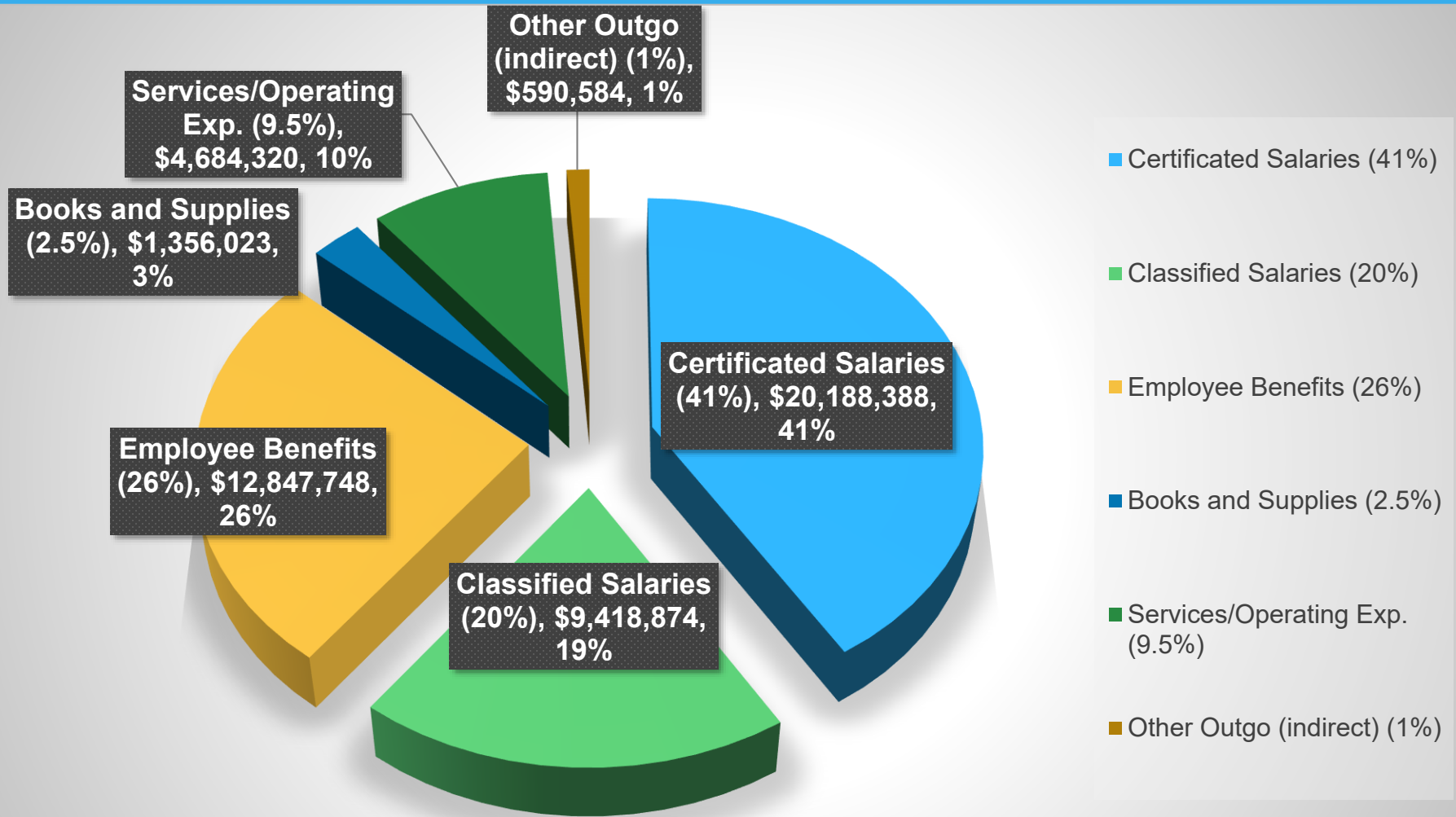
Revenue Comparative 24-5 & 25-26

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
Other Every Student Succeeds Act	3040, 3060, 3061, 3110, 3150, 3155, 3180, 3182, 4037, 4123, 4124, 4126, 4127, 4128, 5630	8290		12,038.00	12,038.00		12,148.00	12,148.00	0.9%
Career and Technical Education	3500-3599	8290		25,454.00	25,454.00		0.00	0.00	-100.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	666,400.84	666,400.84	0.00	635,342.58	635,342.58	-4.7%
OTHER STATE REVENUE									
Other State Apportionments									
Special Education Master Plan									
Current Year	6500	8311		0.00	0.00		0.00	0.00	0.0%
Prior Years	6500	8319		0.00	0.00		0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	79,238.00	0.00	79,238.00	79,000.00	0.00	79,000.00	-0.3%
Lottery - Unrestricted and Instructional Materials		8560	301,240.00	119,132.63	420,372.63	303,615.00	128,115.00	431,730.00	2.7%
Tax Relief Subventions									
Restricted Levies - Other									
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from									
State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Expanded Learning Opportunities Program (ELO-P)	2600	8590		38,490.00	38,490.00		217,832.18	217,832.18	465.9%
After School Education and Safety (ASES)	6010	8590		0.00	0.00		0.00	0.00	0.0%
Charter School Facility Grant	6030	8590		0.00	0.00		0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690, 6695	8590		6,000.00	6,000.00		6,000.00	6,000.00	0.0%
California Clean Energy Jobs Act	6230	8590		0.00	0.00		0.00	0.00	0.0%
Career Technical Education Incentive Grant Program	6387	8590		187,009.46	187,009.46		25,527.11	25,527.11	-86.3%
Arts and Music in Schools (Prop 28)	6770	8590		211,244.00	211,244.00		412,841.66	412,841.66	95.4%
American Indian Early Childhood Education	7210	8590		0.00	0.00		0.00	0.00	0.0%
Specialized Secondary	7370	8590		0.00	0.00		0.00	0.00	0.0%
All Other State Revenue	All Other	8590	68,284.00	2,589,716.54	2,658,000.54	68,966.00	2,048,060.77	2,117,026.77	-20.4%
TOTAL, OTHER STATE REVENUE			448,762.00	3,151,592.63	3,600,354.63	451,581.00	2,838,376.72	3,289,957.72	-8.6%

Revenue Comparative 24-25 & 25-26

Description	Resource Codes	Object Codes	2024-25 Estimated Actuals			2025-26 Budget			% Diff Column C & F
			Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	
OTHER LOCAL REVENUE									
Other Local Revenue									
County and District Taxes									
Other Restricted Levies									
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes									
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sales									
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	249,191.00	2,149.94	251,340.94	343,741.00	0.00	343,741.00	36.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	227,987.00	0.00	227,987.00	245,789.00	0.00	245,789.00	7.8%
Fees and Contracts									
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	15,000.00	0.00	15,000.00	5,000.00	0.00	5,000.00	-66.7%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue									
Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenue from Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	321,897.12	467,455.62	789,352.74	289,000.00	401,320.00	690,320.00	-12.5%

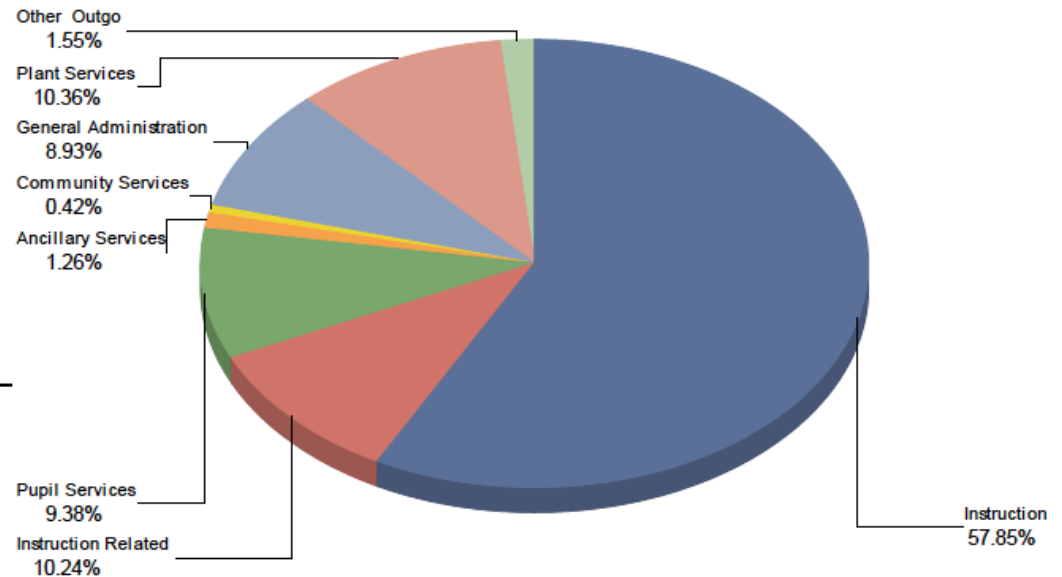
2025-26 Projected Expenditures



Expenditures by Function

Total Expenditure by Function Summary
(as % of Total Expenditure)

Expenditure by Function:	Dollars per ADA	Total Amount
Instruction	28,287,316.81	28,287,317
Instruction Related Services	5,008,529.58	5,008,530
Pupil Services	4,587,291.79	4,587,292
Ancillary Services	617,840.47	617,840
Community Services	203,144.81	203,145
Enterprise	0.00	0
General Administration*	4,365,944.15	4,365,944
Plant Services	5,066,219.23	5,066,219
Other Outgo	760,051.31	760,051
Total	\$48,896,338.15	\$48,896,338



* General Administration Expenditure Breakdown:

Board and Supt. Administration	968,702.55	968,703
Other General Administration	2,927,614.96	2,927,615
Centralized Data Processing	469,626.64	469,627

Expense Comparative 24-25 & 25-26

			2024-25 Estimated Actuals			2025-26 Budget			
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
CERTIFICATED SALARIES									
Certificated Teachers' Salaries		1100	12,787,588.38	2,592,484.24	15,380,072.62	13,259,430.06	2,655,363.06	15,914,793.12	3.5%
Certificated Pupil Support Salaries		1200	984,876.69	858,807.67	1,843,684.36	1,017,343.61	943,149.45	1,960,493.06	6.3%
Certificated Supervisors' and Administrators' Salaries		1300	1,838,441.66	202,979.63	2,041,421.29	1,926,395.59	207,742.40	2,134,137.99	4.5%
Other Certificated Salaries		1900	233,576.25	0.00	233,576.25	178,618.38	0.00	178,618.38	-23.5%
TOTAL, CERTIFICATED SALARIES			15,844,482.98	3,654,271.54	19,498,754.52	16,381,787.64	3,806,254.91	20,188,042.55	3.5%
CLASSIFIED SALARIES									
Classified Instructional Salaries		2100	861,934.90	1,774,572.46	2,636,507.36	841,578.70	2,067,882.18	2,909,460.88	10.4%
Classified Support Salaries		2200	1,632,940.10	647,290.90	2,280,231.00	1,698,467.35	675,738.50	2,374,205.85	4.1%
Classified Supervisors' and Administrators' Salaries		2300	729,469.04	174,416.28	903,885.32	656,153.90	177,895.01	834,048.91	-7.7%
Clerical, Technical and Office Salaries		2400	2,088,619.75	98,973.27	2,187,593.02	1,933,694.51	101,972.19	2,035,666.70	-6.9%
Other Classified Salaries		2900	818,353.40	329,915.78	1,148,269.18	456,444.48	809,049.72	1,265,494.20	10.2%
TOTAL, CLASSIFIED SALARIES			6,131,317.19	3,025,168.69	9,156,485.88	5,586,338.94	3,832,537.60	9,418,876.54	2.9%
EMPLOYEE BENEFITS									
STRS		3101-3102	2,977,096.75	2,615,033.11	5,592,129.86	3,081,902.28	2,585,260.61	5,667,162.89	1.3%
PERS		3201-3202	1,622,943.57	758,132.01	2,381,075.58	1,538,262.58	970,598.57	2,508,861.15	5.4%
OASDI/Medicare/Alternative		3301-3302	709,210.88	285,342.77	994,553.65	778,971.44	349,783.34	1,128,754.78	13.5%
Health and Welfare Benefits		3401-3402	1,534,544.77	443,692.77	1,978,237.54	1,784,121.07	568,656.86	2,352,777.93	18.9%
Unemployment Insurance		3501-3502	11,002.43	3,331.69	14,334.12	11,014.64	3,818.61	14,833.25	3.5%
Workers' Compensation		3601-3602	546,414.84	165,601.69	712,016.53	546,718.24	189,450.75	736,168.99	3.4%
OPEB, Allocated		3701-3702	403,318.25	0.00	403,318.25	416,110.00	0.00	416,110.00	3.2%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	19,848.95	3,181.58	23,030.53	19,866.72	3,183.12	23,049.84	0.1%
TOTAL, EMPLOYEE BENEFITS			7,824,380.44	4,274,315.62	12,098,696.06	8,176,966.97	4,670,751.86	12,847,718.83	6.2%
BOOKS AND SUPPLIES									
Approved Textbooks and Core Curricula Materials		4100	121,482.41	107,671.74	229,154.15	61,885.00	232,250.85	294,135.85	28.4%
Books and Other Reference Materials		4200	17,334.08	34,941.02	52,275.10	16,800.00	0.00	16,800.00	-67.9%
Materials and Supplies		4300	396,048.95	1,595,264.46	1,991,313.41	414,745.80	583,841.43	998,587.23	-49.9%
Noncapitalized Equipment		4400	24,397.79	262,979.43	287,377.22	11,500.00	35,000.00	46,500.00	-83.8%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			559,263.23	2,000,856.65	2,560,119.88	504,930.80	851,092.28	1,356,023.08	-47.0%

Expense Comparative 24-25 & 25-26

			2024-25 Estimated Actuals			2025-26 Budget			
Description	Resource Codes	Object Codes	Unrestricted (A)	Restricted (B)	Total Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Total Fund col. D + E (F)	% Diff Column C & F
SERVICES AND OTHER OPERATING EXPENDITURES									
Subagreements for Services		5100	0.00	259,587.56	259,587.56	85,000.00	60,000.00	145,000.00	-44.1%
Travel and Conferences		5200	66,290.79	141,679.90	207,970.69	45,218.75	58,000.00	103,218.75	-50.4%
Dues and Memberships		5300	58,931.14	0.00	58,931.14	62,389.00	0.00	62,389.00	5.9%
Insurance		5400 - 5450	288,632.03	0.00	288,632.03	300,000.00	0.00	300,000.00	3.9%
Operations and Housekeeping Services		5500	1,215,365.51	12,849.28	1,228,214.79	1,438,615.00	0.00	1,438,615.00	17.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	142,555.88	187,555.80	310,111.68	104,955.45	51,000.00	155,955.45	-49.7%
Transfers of Indirect Costs		7310	(111,357.59)	111,357.59	0.00	(80,584.77)	80,584.77	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(127,638.44)	0.00	(127,638.44)	(48,695.36)	0.00	(48,695.36)	-61.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(238,996.03)	111,357.59	(127,638.44)	(129,280.13)	80,584.77	(48,695.36)	-61.8%
TOTAL, EXPENDITURES			33,789,254.84	16,429,225.36	50,218,480.20	34,314,460.02	14,242,204.82	48,556,664.84	-3.3%
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
To: Child Development Fund		7611	50,773.62	0.00	50,773.62	140,051.31	0.00	140,051.31	175.8%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	400,000.00	0.00	400,000.00	200,000.00	0.00	200,000.00	-50.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			450,773.62	0.00	450,773.62	340,051.31	0.00	340,051.31	-24.6%
Transfers of Funds from Lapsed/Reorganized LEAs									
		7651	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses									
		7699	0.00	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
Contributions from Unrestricted Revenues		8980	(7,834,852.16)	7,834,852.16	0.00	(8,454,297.06)	8,454,297.06	0.00	0.0%
Contributions from Restricted Revenues		8990	23,777.77	(23,777.77)	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(7,811,074.39)	7,811,074.39	0.00	(8,454,297.06)	8,454,297.06	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(8,261,848.01)	7,811,074.39	(450,773.62)	(8,794,348.37)	8,454,297.06	(340,051.31)	-24.6%

Multi Year Projections

Pacific Grove Unified
Monterey County

Budget, July 1
General Fund
Multiyear Projections
Unrestricted/Restricted

27 66134 0000000
Form MYP
G8BHU5TTWS(2025-26)

Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF Sources	8010-8099	41,148,891.00	4.42%	42,969,014.00	4.37%	44,845,169.00
2. Federal Revenues	8100-8299	635,342.58	1.08%	642,181.00	-0.88%	636,509.00
3. Other State Revenues	8300-8599	3,289,957.72	-2.39%	3,211,246.00	0.72%	3,234,499.00
4. Other Local Revenues	8600-8799	2,784,610.90	1.00%	2,812,457.00	-5.38%	2,661,043.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		47,858,802.20	3.71%	49,634,898.00	3.51%	51,377,220.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				20,188,042.55		20,918,849.00
b. Step & Column Adjustment				327,045.61		340,289.02
c. Cost-of-Living Adjustment				403,760.84		418,376.98
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	20,188,042.55	3.62%	20,918,849.00	3.63%	21,677,515.00
2. Classified Salaries						
a. Base Salaries				9,418,876.54		9,756,388.00
b. Step & Column Adjustment				149,133.94		180,335.42
c. Cost-of-Living Adjustment				188,377.52		198,212.58
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	9,418,876.54	3.58%	9,756,388.00	3.88%	10,134,936.00
3. Employee Benefits	3000-3999	12,847,718.83	3.65%	13,316,130.00	3.85%	13,829,212.00
4. Books and Supplies	4000-4999	1,356,023.08	0.50%	1,362,801.00	0.50%	1,369,615.00
5. Services and Other Operating Expenditures	5000-5999	4,684,321.20	2.64%	4,807,876.00	2.63%	4,934,371.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	110,000.00	0.00%	110,000.00	0.00%	110,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(48,695.36)	0.00%	(48,696.00)	0.00%	(48,696.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	340,051.31	24.98%	425,000.00	3.06%	438,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		48,896,338.15	3.58%	50,648,348.00	3.55%	52,444,953.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(1,037,535.95)		(1,013,450.00)		(1,067,733.00)

Multi Year Projections cont.

Pacific Grove Unified
Monterey County

Budget, July 1
General Fund
Multiyear Projections
Unrestricted/Restricted

27 66134 0000000
Form MYP
G8BHU5TTWS(2025-26)

Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01, line F1e)		5,328,336.71		4,290,800.76		3,277,350.76
2. Ending Fund Balance (Sum lines C and D1)		4,290,800.76		3,277,350.76		2,209,617.76
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	5,000.00		5,000.00		5,000.00
b. Restricted	9740	50,000.00		0.00		0.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	2,768,909.76		1,752,350.76		629,617.76
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,466,891.00		1,520,000.00		1,575,000.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		4,290,800.76		3,277,350.76		2,209,617.76
E. AVAILABLE RESERVES						
1. General Fund		Reserve 6.9%		Reserve 6.5%		Reserve 5.1%
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,466,891.00		1,520,000.00		1,575,000.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1a thru E2c)		1,466,891.00		1,520,000.00		1,575,000.00

Multi Year Projections cont.

Pacific Grove Unified
Monterey County

Budget, July 1
General Fund
Multiyear Projections
Restricted

27 66134 0000000
Form MYP
G8BHU5TTWS(2025-26)

Description	Object Codes	2025-26 Budget (Form 01) (A)	% Change (Cols. C-A/A) (B)	2026-27 Projection (C)	% Change (Cols. E-C/C) (D)	2027-28 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	635,342.58	1.08%	642,181.00	-0.88%	636,509.00
3. Other State Revenues	8300-8599	2,838,376.72	-4.42%	2,712,955.00	0.91%	2,737,664.00
4. Other Local Revenues	8600-8799	1,901,080.90	1.00%	1,920,092.00	-8.20%	1,762,673.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	8,454,297.06	10.43%	9,335,882.00	6.85%	9,975,467.00
6. Total (Sum lines A1 thru A5c)		13,829,097.26	5.65%	14,611,110.00	3.43%	15,112,313.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				3,806,254.91		3,944,041.00
b. Step & Column Adjustment				61,661.00		65,759.18
c. Cost-of-Living Adjustment				76,125.09		78,880.82
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	3,806,254.91	3.62%	3,944,041.00	3.67%	4,088,681.00
2. Classified Salaries						
a. Base Salaries				3,832,537.60		3,975,281.00
b. Step & Column Adjustment				66,092.65		71,649.58
c. Cost-of-Living Adjustment				76,650.75		82,590.42
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	3,832,537.60	3.72%	3,975,281.00	3.88%	4,129,521.00
3. Employee Benefits	3000-3999	4,670,751.86	2.77%	4,800,155.00	2.99%	4,943,465.00
4. Books and Supplies	4000-4999	851,092.28	0.50%	855,346.00	0.50%	859,623.00
5. Services and Other Operating Expenditures	5000-5999	890,983.40	0.53%	895,703.00	0.53%	900,439.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	110,000.00	0.00%	110,000.00	0.00%	110,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	80,584.77	0.00%	80,584.00	0.00%	80,584.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		14,242,204.82	2.94%	14,661,110.00	3.08%	15,112,313.00

Looking Ahead

Key Considerations for 2026-27

- Review all one-time funded expenses; reduce elsewhere or sunset programs
- Reassess 2025–26 budget fixes for long-term viability in 2026–27
- Consider redirecting year-end Fund 14 transfers to reduce the deficit
- Plan for 2027–28 SERP-related expenditure reductions
- Evaluate continuation of specialized enrichment programs this fall
- Continue seeking one-time grant opportunities
- Stop the practice of tying one-time funds to ongoing personnel costs

Snapshot at Fund 11

Budget03a

Budget Object Summary

Model OB26-01 A-July 1st Adopted Budget

Fiscal Year 2025/26

Fund 11 Adult Education Fund

Revenue	Description	Amount	Percentage of Sources
8000	LCFF Revenue	200,000.00	4.28%
8200	Other Federal Revenue	48,000.00	1.03%
8500	State Revenue	1,907,776.86	40.87%
8600	Other Local Revenue	580,000.00	12.42%
Total Revenue		2,735,776.86	58.60%
Expenditure	Description	Amount	Percentage of Sources
1000 Certificated Salaries			
1100	Teachers' Salaries	582,443.25	12.48%
1300	Certificated Supervisors' and	218,157.25	4.67%
Total 1000		800,600.50	17.15%
2000 Classified Personnel Salaries			
2100	Instructional Aides' Salaries	769,475.85	16.48%
2200	Classified Support Salaries	169,000.80	3.62%
2300	Classified Supervisors' and Ad	133,138.76	2.85%
2400	Clerical & Office Salaries	287,544.09	6.16%
2900	Other Classified Salaries	54,914.03	1.18%
Total 2000		1,414,073.53	30.29%
3000 Employee Benefits			
3100		227,778.20	4.88%
3200		370,300.38	7.93%
3300		117,939.90	2.53%
3400		164,398.44	3.52%
3500		1,107.96	.02%
3600		54,953.75	1.18%
3900		2,792.52	.06%
Total 3000		939,271.15	20.12%
4000 Books and Supplies			
4300	Materials and Supplies	82,250.00	1.76%
4400	Noncapitalized Equipment	28,100.00	.60%
Total 4000		110,350.00	2.36%
5000 Services & Other Operating			
5100	Subagreements for Services	1,500.00	.03%
5200	Travel and Conferences	44,000.00	.94%
5300	Dues and Memberships	2,550.00	.05%
5600	Rentals, Leases and Repairs	300.00	.01%
5800	Professional/Consulting Servic	189,000.00	4.05%
5900	Communications	16,560.00	.35%
Total 5000		253,910.00	5.44%
6000 Capital Outlay			
6400	Equipment - Over \$5000 per uni	26,000.00	.56%
Total 6000		26,000.00	.56%
Total Expenditure		3,544,205.18	75.92%

Snapshot at Fund 12

Budget03a

Budget Object Summary

Model OB26-01 A-July 1st Adopted Budget

Fiscal Year 2025/26

Fund 12 Child Development Fund

Revenue	Description	Amount	Percentage of Sources
8500	State Revenue	133,801.18	24.60%
8600	Other Local Revenue	270,000.00	49.65%
8900		140,051.31	25.75%
Total Revenue		543,852.49	100.00%

Expenditure	Description	Amount	Percentage of Sources
1000 Certificated Salaries			
1100	Teachers` Salaries	52,000.00	9.56%
Total 1000		52,000.00	9.56%

2000 Classified Personnel Salaries			
2100	Instructional Aides' Salaries	116,851.13	21.49%
2900	Other Classified Salaries	172,437.23	31.71%
Total 2000		289,288.36	53.19%

3000 Employee Benefits			
3100		14,770.00	2.72%
3200		77,558.21	14.26%
3300		22,680.67	4.17%
3400		62,026.65	11.41%
3500		170.64	.03%
3600		8,462.60	1.56%
Total 3000		185,668.77	34.14%

4000 Books and Supplies			
4300	Materials and Supplies	6,000.00	1.10%
Total 4000		6,000.00	1.10%

5000 Services & Other Operating			
5800	Professional/Consulting Servic	2,200.00	.40%
Total 5000		2,200.00	.40%

7000 Other Outgo			
7300		8,695.36	1.60%
Total 7000		8,695.36	1.60%
Total Expenditure		543,852.49	100.00%

Starting Balance	.00
+ Revenues	543,852.49
- Expenditures	543,852.49
- Budgeted Reserves & Fund Bal	.00
= Unappropriated Balance	.00

Snapshot at Fund 13

Budget03a

Budget Object Summary

Model OB26-01 A-July 1st Adopted Budget

Fiscal Year 2025/26

Fund 13 Cafeteria Fund

Revenue	Description	Amount	Percentage of Sources
8200	Other Federal Revenue	350,000.00	12.26%
8500	State Revenue	1,250,000.00	43.78%
8600	Other Local Revenue	3,000.00	.11%
Total Revenue		1,603,000.00	56.14%
Expenditure	Description	Amount	Percentage of Sources
2000 Classified Personnel Salaries			
2200	Classified Support Salaries	387,548.85	13.57%
2300	Classified Supervisors' and Ad	145,915.91	5.11%
2400	Clerical & Office Salaries	11,070.13	.39%
Total 2000		544,534.89	19.07%
3000 Employee Benefits			
3200		145,861.11	5.11%
3300		40,207.62	1.41%
3400		33,307.24	1.17%
3500		272.72	.01%
3600		13,521.60	.47%
3900		1,203.60	.04%
Total 3000		234,373.89	8.21%
4000 Books and Supplies			
4300	Materials and Supplies	72,000.00	2.52%
4400	Noncapitalized Equipment	2,000.00	.07%
4700	Food	708,000.00	24.80%
Total 4000		782,000.00	27.39%
5000 Services & Other Operating			
5200	Travel and Conferences	500.00	.02%
5300	Dues and Memberships	1,000.00	.04%
5600	Rentals, Leases and Repairs	38,500.00	1.35%
5700		28,000.00-	-.98%
5800	Professional/Consulting Servic	28,000.00	.98%
5900	Communications	780.00	.03%
Total 5000		40,780.00	1.43%
6000 Capital Outlay			
6400	Equipment - Over \$5000 per uni	15,000.00	.53%
Total 6000		15,000.00	.53%
7000 Other Outgo			
7300		40,000.00	1.40%
Total 7000		40,000.00	1.40%
Total Expenditure		1,656,688.78	58.02%

Starting Balance	1,252,332.12
+ Revenues	1,603,000.00
- Expenditures	1,656,688.78
- Budgeted Reserves & Fund Bal	.00
= Unappropriated Balance	1,198,643.34

Snapshot at Fund 14

Budget03a

Budget Object Summary

Model OB26-01 A-July 1st Adopted Budget

Fiscal Year 2025/26

Fund 14 Deferred Maintenance Fund

Revenue	Description	Amount	Percentage of Sources
8600	Other Local Revenue	8,000.00	1.18%
8900		200,000.00	29.57%
Total Revenue		208,000.00	30.75%

Expenditure	Description	Amount	Percentage of Sources
5000 Services & Other Operating			
5600	Rentals, Leases and Repairs	20,000.00	2.96%
5800	Professional/Consulting Serv	60,000.00	8.87%
Total 5000		80,000.00	11.83%
Total Expenditure		80,000.00	11.83%

Starting Balance	468,348.68
+ Revenues	208,000.00
- Expenditures	80,000.00
- Budgeted Reserves & Fund Bal	.00
= Unappropriated Balance	596,348.68

Starting Balance	468,348.68
+ Total Revenues	208,000.00
= Total Sources	676,348.68

Expenditure	Description	Amount	Percentage of Sources
1000		.00	.00%
2000			%
3000			%
4000			%
5000	Services & Other Operating	80,000.00	11.83%
6000			%
7000			%
- Total Expenditures		80,000.00	11.83%
- Total Budgeted Reserves and Fund Balance		.00	.00%
= Unappropriated Balance		596,348.68	88.17%

Snapshot at Fund 20

Budget03a

Budget Object Summary

Model OB26-01 A-July 1st Adopted Budget

Fiscal Year 2025/26

Fund 20 Special Reserve Fund for Poste

Starting Balance	6,792.44
+ Revenues	.00
- Expenditures	.00
- Budgeted Reserves & Fund Bal	.00
= Unappropriated Balance	6,792.44

		Starting Balance	6,792.44
		+ Total Revenues	.00
		= Total Sources	6,792.44
Expenditure	Description	Amount	Percentage of Sources
1000		.00	.00%
2000			%
3000			%
4000			%
5000			%
6000			%
7000			%
- Total Expenditures		.00	.00%
- Total Budgeted Reserves and Fund Balance		.00	.00%
= Unappropriated Balance		6,792.44	100.00%

Snapshot at Fund 21

Budget03a

Budget Object Summary

Model OB26-01 A-July 1st Adopted Budget

Fiscal Year 2025/26

Fund 21 Building Fund

Revenue	Description	Amount	Percentage of Sources
8900		10,900,000.00	71.61%
Total Revenue		10,900,000.00	71.61%
Expenditure	Description	Amount	Percentage of Sources
2000 Classified Personnel Salaries			
2200	Classified Support Salaries	259,957.04	1.71%
2400	Clerical & Office Salaries	56,275.79	.37%
Total 2000		316,232.83	2.08%
3000 Employee Benefits			
3200		75,040.14	.49%
3300		23,097.65	.15%
3400		61,337.15	.40%
3500		158.13	.00%
3600		7,841.29	.05%
Total 3000		167,474.36	1.10%
4000 Books and Supplies			
4300	Materials and Supplies	150,000.00	.99%
4400	Noncapitalized Equipment	400,000.00	2.63%
Total 4000		550,000.00	3.61%
5000 Services & Other Operating			
5800	Professional/Consulting Serv	625,000.00	4.11%
Total 5000		625,000.00	4.11%
6000 Capital Outlay			
6100	Land	727,000.00	4.78%
6200	Buildings and Improvement of B	3,746,091.00	24.61%
6400	Equipment - Over \$5000 per uni	131,000.00	.86%
Total 6000		4,604,091.00	30.25%
Total Expenditure		6,262,798.19	41.14%
Starting Balance		4,321,330.84	
+ Revenues		10,900,000.00	
- Expenditures		6,262,798.19	
- Budgeted Reserves & Fund Bal		.00	
= Unappropriated Balance		8,958,532.65	

Snapshot at Fund 25

Budget03a

Budget Object Summary

Model OB26-01 A-July 1st Adopted Budget

Fiscal Year 2025/26

Fund 25 Developer Fees

Revenue	Description	Amount	Percentage of Sources
8600	Other Local Revenue	102,000.00	31.24%
Total Revenue		102,000.00	31.24%
Starting Balance		224,514.90	
+ Revenues		102,000.00	
- Expenditures		.00	
- Budgeted Reserves & Fund Bal		.00	
= Unappropriated Balance		326,514.90	
Starting Balance		224,514.90	
+ Total Revenues		102,000.00	
= Total Sources		326,514.90	
Expenditure	Description	Amount	Percentage of Sources
1000		.00	.00%
2000			%
3000			%
4000			%
5000			%
6000			%
7000			%
- Total Expenditures		.00	.00%
- Total Budgeted Reserves and Fund Balance		.00	.00%
= Unappropriated Balance		326,514.90	100.00%

Snapshot at Fund 40

Budget03a

Budget Object Summary

Model OB26-01 A-July 1st Adopted Budget			Fiscal Year 2025/26
Fund 40 Special Reserve - Capital Outl			
Revenue	Description	Amount	Percentage of Sources
8600	Other Local Revenue	285,000.00	30.63%
Total Revenue		285,000.00	30.63%
Expenditure	Description	Amount	Percentage of Sources
4000 Books and Supplies			
4300	Materials and Supplies	50,000.00	5.37%
4400	Noncapitalized Equipment	200,000.00	21.50%
Total 4000		250,000.00	26.87%
5000 Services & Other Operating			
5800	Professional/Consulting Servic	100,000.00	10.75%
Total 5000		100,000.00	10.75%
6000 Capital Outlay			
6100	Land	50,000.00	5.37%
Total 6000		50,000.00	5.37%
Total Expenditure		400,000.00	42.99%
Starting Balance		645,419.32	
+ Revenues		285,000.00	
- Expenditures		400,000.00	
- Budgeted Reserves & Fund Bal		.00	
= Unappropriated Balance		530,419.32	
Starting Balance		645,419.32	
+ Total Revenues		285,000.00	
= Total Sources		930,419.32	
Expenditure	Description	Amount	Percentage of Sources
1000		.00	.00%
2000			%
3000			%
4000	Books and Supplies	250,000.00	26.87%
5000	Services & Other Operating	100,000.00	10.75%
6000	Capital Outlay	50,000.00	5.37%
7000			%
- Total Expenditures		400,000.00	42.99%
- Total Budgeted Reserves and Fund Balance		.00	.00%
= Unappropriated Balance		530,419.32	57.01%

Thank you

