



# **Pleasant Grove Joint Union School District**

## **2025/2026 ADOPTED BUDGET REPORT**

**Dave Tarr**  
**Superintendent/Principal**

# Pleasant Grove Joint Union Elementary School District

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# Pleasant Grove Joint Union Elementary School District

## INTRODUCTION

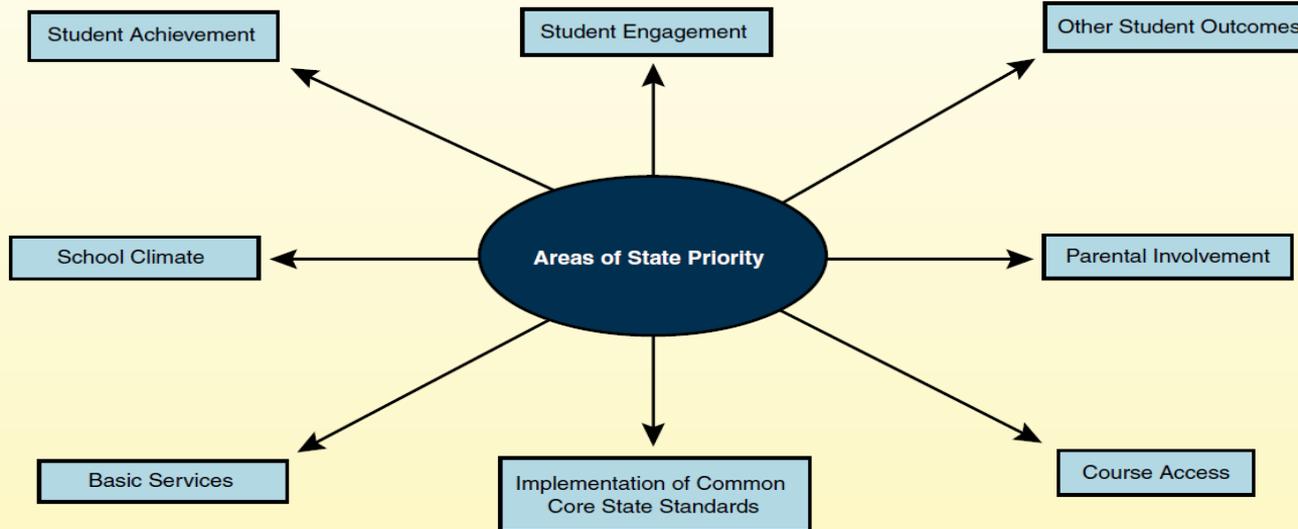
### 2025/2026 Adopted Budget Report

- The County Office, under AB1200, requires districts to document and include written budget assumptions in the budget package submitted for approval to the district Board of Trustees. Each district should advise the Board, by way of budget documents, accompanied by a brief narrative, of the financial condition of the district. This report will provide the required information for the Board to certify the district's ability to meet its financial obligations.
- The Adopted Budget Report is presented by fund and major object account classification, reflecting 2024/2025 "*Estimated Actuals*" in columns A-C and the Proposed 2025/2026 "*Budget*" in columns D-F. The final column reflects the percentage of variance between the **2024/2025 Estimated Actuals** and the ***proposed* 2025/2026 Budget**.
- This report contains information and estimates that reflect the information contained in the Governor's May Revision State Budget proposal.

# Eight State Priorities

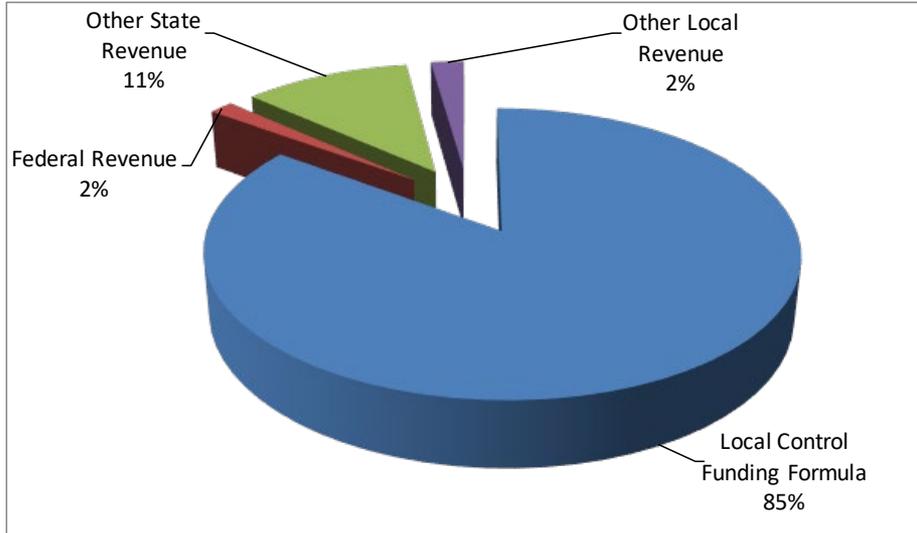
## 2025/2026 ADOPTED BUDGET REPORT

### Eight Areas of State Priority Must Be Addressed in LCAPs



LCAP = Local Control and Accountability Plan.

# Pleasant Grove Joint Union Elementary School District GENERAL FUND REVENUES 2025/2026 Adopted Budget Report



The largest part of the revenue (85%) comes from Local Control Funding and is to be aligned to meet the eight state priorities. These priorities are on the previous slide.

The district will continue to receive federal funds which include Title I, Title II, Title IV and REAP for specific purposes and must continue to follow federal regulations.

Other state funds consist of Lottery, Mandated Cost, Expanded Learning Opportunity Program funds (ELOP), Universal Pre-K, Special Education Mental Health, Arts & Music Prop 28 and Cal-Shape grant funds.

Local Control Funding Formula	\$ 1,920,060
Federal Revenue	\$ 36,393
Other State Revenue	\$ 251,973
Other Local Revenue	\$ 50,028
<b>TOTAL REVENUE</b>	<b>\$ 2,258,454</b>

Local resources include interest, donations, and parent fees childcare. 5

# Pleasant Grove Joint Union Elementary School District GENERAL FUND REVENUES 2025/2026 Adopted Budget Report

## Local Control Funding Formula \$1,920,060

This budget source is based on 25/26 Projected P-2 ADA of 156.75. The LCFF funding reflects a 2.30% COLA.

## Federal Revenues \$36,393

This revenue source includes Title I, Title II, Title IV and REAP. Federal revenue is budgeted to remain flat.

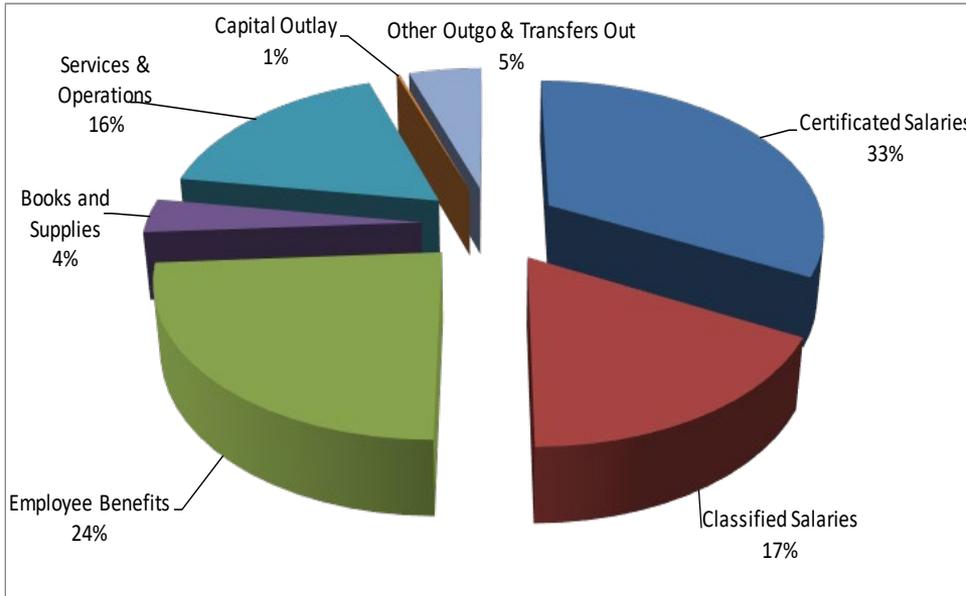
## Other State Revenues \$251,973

This revenue includes Unrestricted and Restricted Lottery, Mandated Costs, ELOP, Special Education Mental Health, and Arts & Music Prop 28. The decrease of \$12,766 is primarily due to the removal of one-time CAL-Shape grant funds from the budget year.

## Other Local Revenue \$50,028

This revenue includes After School Care Private Pay, Interest, and Donations. The net decrease of \$361 is due to reducing one-time miscellaneous local revenue.

# Pleasant Grove Joint Union Elementary School District GENERAL FUND EXPENDITURES 2025/2026 Adopted Budget Report



Certificated Salaries	\$ 774,505
Classified Salaries	\$ 407,849
Employee Benefits	\$ 567,333
Books and Supplies	\$ 84,457
Services & Operations	\$ 407,745
Capital Outlay	\$ 5,000
Other Outgo & Transfers Out	\$ 118,784
<b>TOTAL EXPENDITURES</b>	<b>\$ 2,365,673</b>

Salaries and benefits  
represent 74% of the  
District's total budget.

# Pleasant Grove Joint Union Elementary School District GENERAL FUND EXPENDITURES 2025/2026 Adopted Budget Report

## **CERTIFICATED SALARIES \$774,505**

Salary projections are based on 8.6 certificated, non-management FTE and 1.0 management FTE. The net \$2,303 decrease is due to the attrition of two teachers, along with increases for stipends step and column.

## **CLASSIFIED SALARIES \$407,849**

Salary projections are based on 7.75 classified FTE. The \$38,030 net decrease is due reducing maintenance staff hours, removing extra and overtime hours and increases due to step and column.

## **EMPLOYEE BENEFITS \$567,333**

Benefit projections are based on 2025-2026 projected salaries. The net decrease of \$1,741 reflects the changes listed in both the certificated and classified salaries listed above, along with an increase to the classified Health & Welfare cap.

## **BOOKS AND SUPPLIES \$84,457**

The increase of \$4,385 is due to increasing general expenditures related to fuel and maintenance supplies.

## **SERVICES, OTHER OPERATING EXPENSES \$407,745**

The net decrease of \$23,663 is due to the removal of one-time CAL-Shape grant expenditures and the addition of contracted maintenance services to the budget.

# Pleasant Grove Joint Union Elementary School District GENERAL FUND EXPENDITURES 2025/2026 Adopted Budget Report

## CAPITAL OUTLAY \$5,000

This includes budget for regular facility maintenance related capital outlay.

## OTHER OUTGO \$118,784

Projected special education services excess cost.

## INTERFUND TRANSFERS IN/OUT \$0

No change.

## CONTRIBUTIONS TO RESTRICTED PROGRAMS \$148,121

Contributions from unrestricted to restricted are \$108,757 to Special Education, and \$39,364 to Routine Restricted Maintenance.

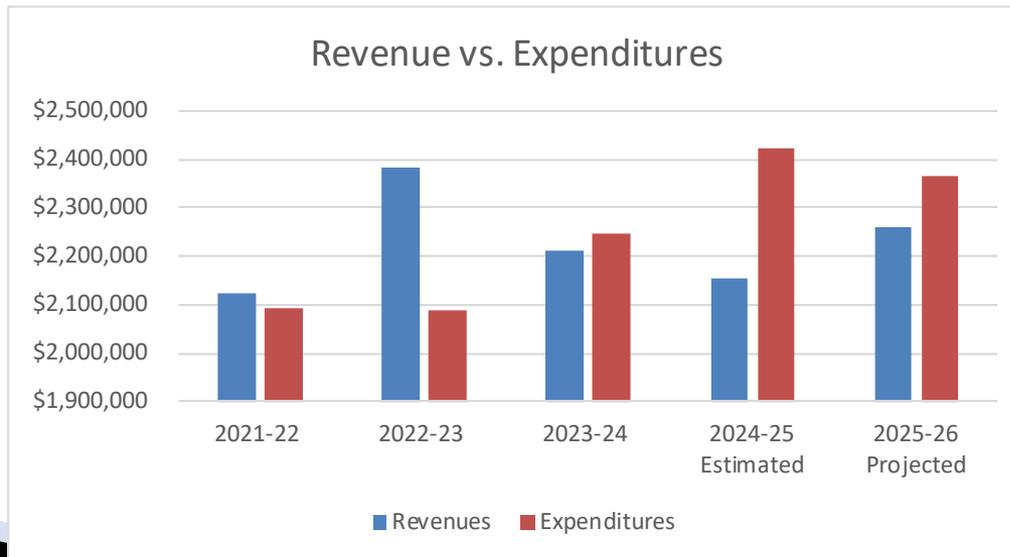
# Pleasant Grove Joint Union Elementary School District

## REVENUES vs. EXPENDITURES

### 2025/2026 Adopted Budget Report

The projected 2025/2026 adopted budget is projected to have a deficit of \$107,219. Current district financial data indicates that the district will maintain sufficient reserves.

Fiscal Year	Revenue vs. Expenditure	
	Revenues	Expenditures
2021-22	\$ 2,125,241	\$ 2,092,979
2022-23	\$ 2,381,353	\$ 2,087,269
2023-24	\$ 2,212,659	\$ 2,246,119
2024-25 Estimated	\$ 2,154,335	\$ 2,422,311
2025-26 Projected	\$ 2,258,454	\$ 2,365,673



# Pleasant Grove Joint Union Elementary School District

## OTHER FUNDS

### 2025/2026 Adopted Budget Report

- ▶ **Student Activity Fund (Fund 08)** – 2025/2026 ending fund balance is projected at **\$2,206**.
- ▶ **Cafeteria Fund (Fund 13)** – 2025/2026 ending fund balance is projected at **\$1,372**.
- ▶ **Special Reserve Fund (Fund 17)** - 2025/2026 ending fund balance is projected at **\$1,401**.
- ▶ **Capital Facilities Fund (Fund 25)** – 2025/2026 ending fund balance is projected at **\$261,285**.
- ▶ **County Schools Facilities Fund (Fund 35)** – 2025/2026 ending fund balance is projected at **\$12**.

# Pleasant Grove Joint Union Elementary School District

## MULTI-YEAR PROJECTION (MYP) ASSUMPTIONS

### 2025/2026 Adopted Budget Report

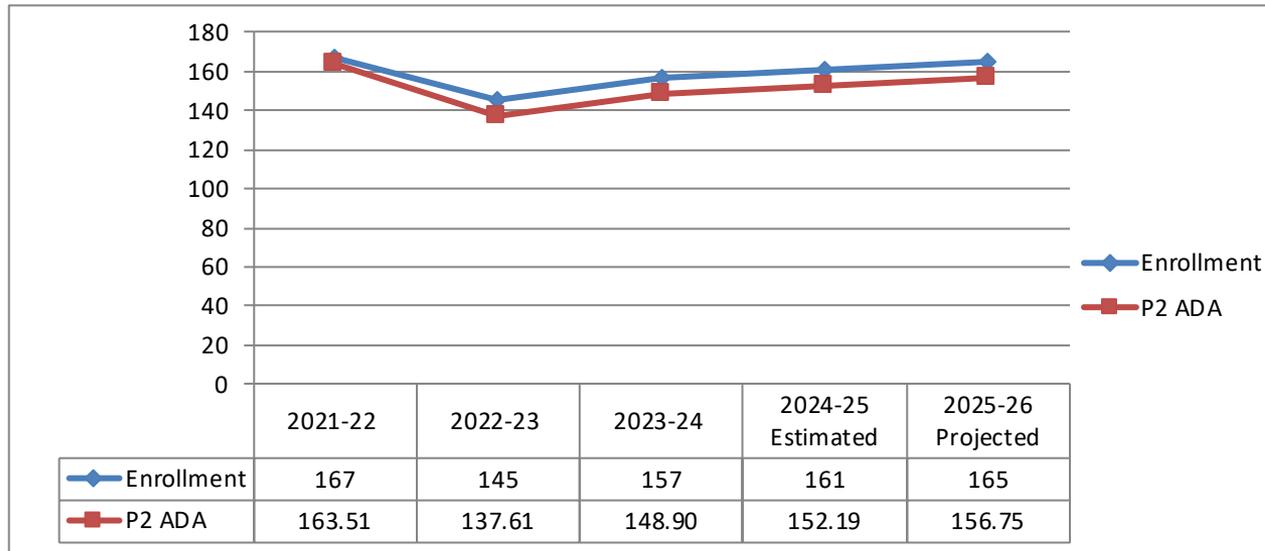
- Pleasant Grove is projected to have a deficit in the 25/26 budget year and the two subsequent years. Pleasant Grove Local Control Funding for the future two years have been calculated using projected ADA of 156.75 in each year. The projected rate for Cost of Living Adjustment in 26/27 & 27/28 is 3.02% and 3.42%, respectively. There is a decrease in state revenue between 25/26 & 26/27 due to the removal of Universal Pre-K carryover revenue.
- Expenditure adjustments are as follows:
  - Certificated Record estimated cost of range and step increases in 26/27 & 27/28.
  - Classified Record estimated cost of range and step increases in 26/27 & 27/28.
  - Benefits Overall increase to cover the above salary adjustments. PERS rates are projected for 26/27 & 27/28 to be 26.90% and 27.80%, respectively. STRS rates for 26/27 & 27/28 are projected to be 19.10%, respectively. UI rates are projected for 26/27 & 27/28 to be 0.05%, respectively.
  - Supplies Applied the California CPI rates of 2.98% for 26/27 & 2.77% for 27/28 to unrestricted supply expenditures, keeping REAP expenditures flat in both out years.
  - Services Removed one-time expenditures in 26/27 and 27/28. Applied the California CPI rates of 2.98% for 26/27 & 2.77% for 27/28 to service expenditures.
  - Capital Outlay Budgeted capital project expenditures in 26/27 & 27/28.
  - Other Outgo No adjustments.
  - Transfers-Out No adjustments.

**25-26 Budget Multiyear Projection (MYP)**  
**Pleasant Grove Elementary School District**

District & County Operated Funded ADA	PROJECTED 2025-26 ADA 156.75			Projected Increase/ (Decrease)	PROJECTED 2026-27 ADA 156.75			Projected Increase/ (Decrease)	PROJECTED 2027-28 ADA 156.75		
	Unrestricted	Restricted	Total		Unrestricted	Restricted	Total		Unrestricted	Restricted	Total
<b>REVENUES</b>											
1) LCFF Revenue	1,920,060	0	1,920,060	2.90%	1,975,724	0	1,975,724	3.43%	2,043,548	0	2,043,548
2) Federal Revenue	0	36,393	36,393	0.00%	0	36,393	36,393	0.00%	0	36,393	36,393
3) Other State Resources	44,851	207,122	251,973	-6.91%	44,505	190,058	234,563	0.00%	44,505	190,058	234,563
4) Other Local Revenue	50,028	0	50,028	0.00%	50,028	0	50,028	0.00%	50,028	0	50,028
<b>TOTAL REVENUES</b>	<b>2,014,939</b>	<b>243,515</b>	<b>2,258,454</b>	<b>1.69%</b>	<b>2,070,257</b>	<b>226,451</b>	<b>2,296,708</b>	<b>2.95%</b>	<b>2,138,081</b>	<b>226,451</b>	<b>2,364,532</b>
<b>EXPENDITURES</b>											
1) Certificated	765,967	8,538	774,505	1.93%	769,348	20,094	789,442	1.67%	782,570	20,094	802,664
2) Classified	373,975	33,874	407,849	2.56%	388,204	30,093	418,297	2.60%	398,363	30,799	429,162
3) Employee Benefits-Statutory	469,711	97,622	567,333	1.00%	469,867	103,146	573,013	0.84%	475,609	102,201	577,810
4) Books & Supplies	67,270	17,187	84,457	2.65%	69,275	17,422	86,697	1.32%	70,194	17,647	87,841
5) Services, Other Operating	272,622	135,123	407,745	-8.49%	253,245	119,901	373,146	2.12%	260,260	120,795	381,055
6) Capital Outlay	5,000	0	5,000	0.00%	0	5,000	5,000	0.00%	0	5,000	5,000
7) Other Outgo	0	118,784	118,784	0.00%	0	118,784	118,784	0.00%	0	118,784	118,784
10) Direct Support/Indirect	(1,870)	1,870	0		(1,870)	1,870	0		(1,870)	1,870	0
<b>TOTAL EXPENDITURES</b>	<b>1,952,675</b>	<b>412,998</b>	<b>2,365,673</b>		<b>1,948,069</b>	<b>416,310</b>	<b>2,364,380</b>		<b>1,985,125</b>	<b>417,190</b>	<b>2,402,315</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES</b>	<b>62,264</b>	<b>(169,483)</b>	<b>(107,219)</b>		<b>122,188</b>	<b>(189,859)</b>	<b>(67,672)</b>		<b>152,956</b>	<b>(190,739)</b>	<b>(37,783)</b>
<b>OTHER FINANCING SOURCES</b>											
1) Interfund Transfers											
a) Transfers In	0	0	0		0	0	0		0	0	0
b) Transfers Out	0	0	0		0	0	0		0	0	0
2) Other Sources/Uses											
a) Sources											
b) Uses/Long Term Debt	0	0	0		0	0	0		0	0	0
c) 07-08 C/O flexibility											
3) Contrib to Restricted	(148,121)	148,121	0		(152,452)	152,452	0		(156,472)	156,472	0
<b>TOTAL OTHER SOURCES</b>	<b>(148,121)</b>	<b>148,121</b>	<b>0</b>		<b>(152,452)</b>	<b>152,452</b>	<b>0</b>		<b>(156,472)</b>	<b>156,472</b>	<b>0</b>
<b>NET INCREASE (DECREASE) IN FUND BALANCE</b>	<b>(85,857)</b>	<b>(21,362)</b>	<b>(107,219)</b>		<b>(30,264)</b>	<b>(37,407)</b>	<b>(67,671)</b>		<b>(3,516)</b>	<b>(34,267)</b>	<b>(37,783)</b>
<b>FUND BALANCE</b>											
<b>BEGINNING BALANCE</b>	<b>667,534</b>	<b>172,322</b>	<b>839,856</b>		<b>581,677</b>	<b>150,960</b>	<b>732,637</b>		<b>551,413</b>	<b>113,553</b>	<b>664,966</b>
<b>ESTIMATED ENDING BALANCE</b>	<b>581,677</b>	<b>150,960</b>	<b>732,637</b>		<b>551,413</b>	<b>113,553</b>	<b>664,966</b>		<b>547,898</b>	<b>79,286</b>	<b>627,183</b>
<b>State Requirement</b>											
Reserved for Economic Uncertainties	118,284				118,219				120,116		

# Pleasant Grove Joint Union Elementary School District Enrollment-ADA TREND PROJECTIONS 2025/2026 Adopted Budget Report

2021-22	167	163.51	97.9%
2022-23	145	137.61	94.9%
2023-24	157	148.90	94.8%
2024-25 Estimated	161	152.19	94.5%
2025-26 Projected	165	156.75	95.0%



# Pleasant Grove Joint Union Elementary School District

## ENDING FUND BALANCE HISTORY

### 2025/2026 Adopted Budget Report

The **estimated ending balance for the 2025/2026 year is \$732,637**. Of this amount, \$118,284 has been designated for economic uncertainties as required by the State of California.

Fiscal Year	Ending Fund Balance		Total
	Unrestricted	Restricted	
2021-22	\$ 770,196	\$ 141,768	\$ 911,964
2022-23	\$ 866,344	\$ 339,705	\$ 1,206,049
2023-24	\$ 863,852	\$ 243,980	\$ 1,107,832
2024-25 Estimated	\$ 667,534	\$ 172,322	\$ 839,856
2025-26 Projected	\$ 581,677	\$ 150,960	\$ 732,637

