

UPCS @ CSU CHANNEL ISLANDS

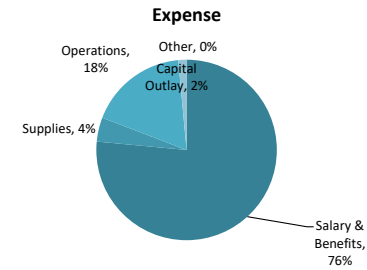
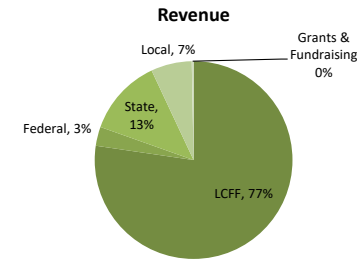
Multi-Year Budget Summary

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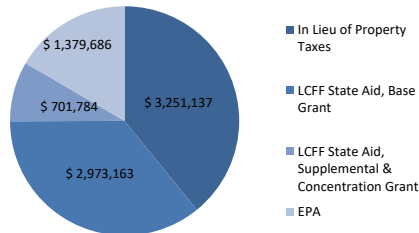
	2025-26 Forecast	2026-27	2027-28	2028-29	2029-30
Total Enrollment	730	740	740	740	740
ADA	689.12	703.00	703.00	703.00	703.00
% Free and Reduced	41%	41%	41%	41%	41%
% English Language Learners	17%	17%	17%	17%	17%
% Unduplicated Low Income, EL, Foster Youth	42%	41%	41%	41%	41%
INCOME					
8011-8098 · Local Control Funding Formula Sources	8,305,770	8,681,694	8,943,815	9,240,057	9,546,067
8100-8299 · Federal Revenue	334,109	337,194	337,419	337,419	337,419
8300-8599 · Other State Revenue	1,352,274	910,807	882,611	715,009	715,534
8600-8799 · Other Local Revenue	717,886	723,299	723,299	723,299	723,299
Grants/Fundraising	32,300	32,742	32,742	32,742	32,742
8999 · Other Prior Year Adjustment	-	-	-	-	-
TOTAL INCOME	10,742,339	10,685,737	10,919,886	11,048,526	11,355,062
EXPENSE					
1000 · Certificated Salaries	4,919,507	4,799,984	4,844,741	4,939,066	5,085,263
2000 · Classified Salaries	1,026,882	1,057,278	1,088,574	1,120,795	1,153,971
3000 · Employee Benefits	2,252,165	2,157,460	2,195,072	2,242,710	2,251,653
4000 · Supplies	462,351	468,982	469,546	470,126	470,724
5000 · Operating Services	1,899,013	1,996,892	2,069,175	2,118,191	2,175,271
6000 · Capital Outlay	159,357	123,745	115,194	103,347	52,452
7000 · Other Outgo	-	-	-	-	-
TOTAL EXPENSE	10,719,275	10,604,342	10,782,300	10,994,236	11,189,333
NET INCOME	23,064	81,395	137,585	54,290	165,729
Ending Cash Balance	3,592,024	3,768,963	3,968,832	4,103,748	4,225,266
Month with Lowest Ending Cash Balance	May: \$3,556,264	Jun: \$3,768,963	Jun: \$3,968,832	Jun: \$4,103,748	Jun: \$4,225,266
5% Reserve Goal	535,964	530,217	539,115	549,712	559,467
Net Income as a Percentage of Expenses	0.2%	0.8%	1.3%	0.5%	1.5%
Ending Cash as a Percentage of Expenses	33.5%	35.5%	36.8%	37.3%	37.8%
Ending Debt Balance	-	-	-	-	-

Per Pupil Revenue	14,716	14,440	14,757	14,930	15,345
Per Pupil Revenue without Grants/Fundraising	14,671	14,396	14,712	14,886	15,300
Per Pupil Expense	14,684	14,330	14,571	14,857	15,121

2025-26 Revenue and Expense By Category



LCFF Funding Sources



The Local Control Funding Formula Revenue includes funds from the Education Protection Account created by the passage of Proposition 30 in November 2012. These funds will support instructional program expenditures (e.g. teacher salaries). Funds will not be used to support school administration and other EPA non-allowable expenses.

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	0	1	2	3	4
	2025-26 Forecast	2026-27	2027-28	2028-29	2029-30
Enrollment	730	740	740	740	740
ADA	689.12	703.00	703.00	703.00	703.00
ADA %	94.4%	95.0%	95.0%	95.0%	95.0%
UPP	46.8%	43.6%	41.5%	41.5%	41.5%
Income					
8011-8098 · Local Control Funding Formula Sources					
8011 Local Control Funding Formula	3,674,947	3,915,093	4,127,624	4,374,231	4,628,962
8012 Education Protection Account	1,379,686	1,449,981	1,499,570	1,549,206	1,600,485
8019 Local Control Funding Formula - Prior Year	-				
8096 In Lieu of Property Taxes	3,251,137	3,316,620	3,316,620	3,316,620	3,316,620
8098 In Lieu of Property Taxes, Prior Year	-				
Total 8011-8098 · Local Control Funding Formula Sources	8,305,770	8,681,694	8,943,815	9,240,057	9,546,067
8100-8299 · Federal Revenue					
8181 Special Education - Federal (IDEA)	167,656	171,033	171,033	171,033	171,033
8221 Child Nutrition - Federal	-	-	-	-	-
8223 CACFP Supper	-	-	-	-	-
8291 Title I	123,077	123,077	123,077	123,077	123,077
8292 Title II	16,704	16,704	16,704	16,704	16,704
8294 Title III	16,672	16,380	16,605	16,605	16,605
8295 Title IV, SSAE	10,000	10,000	10,000	10,000	10,000
8296 Title IV, PCSGP	-	-	-	-	-
8297 Facilities Incentive Grant	-	-	-	-	-
8299 All Other Federal Revenue	-	-	-	-	-
Total 8100-8299 · Other Federal Income	334,109	337,194	337,419	337,419	337,419
8300-8599 · Other State Revenue					
8520 Child Nutrition - State	-	-	-	-	-

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	2025-26 Forecast	2026-27	2027-28	2028-29	2029-30
8550 Mandate Block Grant	14,186	14,569	15,370	15,879	16,405
8560 Lottery Revenue	196,494	200,452	200,452	200,452	200,452
8592 State Mental Health	55,764	56,887	56,887	56,887	56,887
8595 Expanded Learning Opportunity Program	611,380	493,363	464,365	441,791	441,791
8596 Prop 28 Arts & Music	-	-	-	-	-
8599 State Revenue - Other	474,451	145,537	145,537	-	-
Total 8300-8599 • Other State Income	1,352,274	910,807	882,611	715,009	715,534
8600-8799 • Other Local Revenue					
8660 Interest & Dividend Income	40,794	40,794	40,794	40,794	40,794
8682 Childcare & Enrichment Program Fees	70,000	70,000	70,000	70,000	70,000
8692 Grants	-	-	-	-	-
8695 Contributions & Events	12,000	12,164	12,164	12,164	12,164
8696 Other Fundraising	20,300	20,578	20,578	20,578	20,578
8699 All Other Local Revenue	9,356	2,730	2,730	2,730	2,730
8792 Transfers of Apportionments - Special Education	597,736	609,775	609,775	609,775	609,775
Total 8600-8799 • Other Income-Local	750,186	756,042	756,042	756,042	756,042
Prior Year Adjustments					
8999 Other Prior Year Adjustment	-	-	-	-	-
Total Prior Year Adjustments	-	-	-	-	-
TOTAL INCOME	10,742,339	10,685,737	10,919,886	11,048,526	11,355,062
Expense					
1000 • Certificated Salaries					
1110 Teachers' Salaries	3,598,822	3,452,562	3,457,435	3,559,775	3,665,145
1120 Teachers' Hourly	253,188	260,682	268,399	276,343	284,523
1170 Teachers' Salaries - Substitute	162,215	167,017	171,960	177,050	182,291
1175 Teachers' Salaries - Stipend/Extra Duty	98,701	89,267	91,909	94,630	97,431

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	2025-26 Forecast	2026-27	2027-28	2028-29	2029-30
1211 Certificated Pupil Support - Librarians	-	-	-	-	-
1213 Certificated Pupil Support - Guidance & Counseling	101,644	104,652	107,750	110,939	114,223
1215 Certificated Pupil Support - Psychologist	109,729	112,977	116,321	119,764	123,309
1299 Certificated Pupil Support - Other	144,892	149,181	153,597	109,064	112,293
1300 Certificated Supervisors' & Administrators' Salaries	450,316	463,646	477,370	491,500	506,048
1900 Other Certificated Salaries	-	-	-	-	-
Total 1000 • Certificated Salaries	4,919,507	4,799,984	4,844,741	4,939,066	5,085,263
2000 • Classified Salaries					
2111 Instructional Aide & Other Salaries	302,996	311,965	321,199	330,706	340,495
2121 After School Staff Salaries	-	-	-	-	-
2131 Classified Teacher Salaries	-	-	-	-	-
2200 Classified Support Salaries	148,426	152,820	157,343	162,001	166,796
2300 Classified Supervisors' & Administrators' Salaries	-	-	-	-	-
2400 Classified Office Staff Salaries	307,129	316,220	325,580	335,217	345,140
2900 Other Classified Salaries	268,331	276,274	284,452	292,871	301,540
Total 2000 • Classified Salaries	1,026,882	1,057,278	1,088,574	1,120,795	1,153,971
Total 1000-2000 • Salaries	5,946,389	5,857,262	5,933,315	6,059,862	6,239,234
3000 • Employee Benefits					
3111 STRS - State Teachers Retirement System	939,626	916,797	925,346	943,362	971,285
3212 PERS - Public Employee Retirement System	275,307	284,408	302,623	307,098	311,572
3311 OASDI - Social Security	63,667	65,551	67,492	69,489	71,546
3331 MED - Medicare	86,223	84,930	86,033	87,868	90,469
3401 H&W - Health & Welfare	750,000	665,786	669,018	683,755	647,681
3501 SUI - State Unemployment Insurance	38,811	39,051	38,223	38,188	38,155
3601 Workers' Compensation Insurance	98,532	100,937	106,338	112,950	120,945
Total 3000 • Employee Benefits	2,252,165	2,157,460	2,195,072	2,242,710	2,251,653

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	0	1	2	3	4
	2025-26 Forecast	2026-27	2027-28	2028-29	2029-30
Total 1000-3000 · Salaries & Benefits	8,198,554	8,014,722	8,128,387	8,302,572	8,490,887
4000 · Supplies					
4111 Core Curricula Materials	81,630	82,748	82,748	82,748	82,748
4211 Books & Other Reference Materials	18,236	18,783	19,347	19,927	20,525
4311 Student Materials	194,207	196,867	196,867	196,867	196,867
4351 Office Supplies	21,819	22,118	22,118	22,118	22,118
4371 Custodial Supplies	24,729	25,068	25,068	25,068	25,068
4391 Food (Non Nutrition Program)	46,342	46,977	46,977	46,977	46,977
4392 Uniforms	4,494	4,555	4,555	4,555	4,555
4393 PE & Sports Equipment	6,054	6,137	6,137	6,137	6,137
4395 Before & After School Program Supplies	2,695	2,732	2,732	2,732	2,732
4399 All Other Supplies	18,145	18,394	18,394	18,394	18,394
4390 Other Supplies	77,730	78,795	78,795	78,795	78,795
4411 Non Capitalized Equipment	44,000	44,603	44,603	44,603	44,603
Total 4000 · Supplies	462,351	468,982	469,546	470,126	470,724
5000 · Operating Services					
5211 Travel & Conferences	30,550	19,369	32,950	20,548	35,165
5311 Dues & Memberships	8,634	9,015	9,286	9,564	9,851
5451 General Insurance	126,708	132,297	136,266	140,354	144,565
5511 Utilities	127,903	133,545	137,551	141,678	145,928
5521 Security Services	5,728	5,981	6,160	6,345	6,535
5531 Housekeeping Services	4,721	4,929	5,077	5,229	5,386
5599 Other Facility Operations & Utilities	1,638	1,710	1,761	1,814	1,869
5613 School Rent - Prop 39	67,140	70,102	72,205	74,371	76,602
5619 Other Facility Rentals	91,538	95,576	98,443	101,397	104,438
5621 Equipment Lease	32,762	34,207	35,233	36,290	37,379

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	2025-26 Forecast	2026-27	2027-28	2028-29	2029-30
5631 Vendor Repairs	6,040	6,306	6,496	6,690	6,891
5812 Field Trips & Pupil Transportation	213,418	222,832	229,517	236,402	243,494
5821 Legal	27,000	28,191	29,037	29,908	30,805
5823 Audit	17,170	18,090	18,633	19,192	19,767
5831 Advertisement & Recruitment	11,395	11,898	12,255	12,623	13,001
5842 Special Education Services	112,993	115,287	116,915	118,593	99,320
5843 Non Public School	50,000	50,000	50,000	50,000	50,000
5844 After School Services	43,622	45,546	46,913	48,320	49,770
5849 Other Student Instructional Services	12,478	13,028	13,419	13,822	14,236
5852 PD Consultants & Tuition	65,591	68,485	70,539	72,655	74,835
5854 Nursing & Medical (Non-IEP)	24,201	25,268	26,027	26,807	27,612
5859 All Other Consultants & Services	474,603	503,311	521,768	540,947	560,878
5861 Non Instructional Software	61,111	63,806	65,721	67,692	69,723
5871 District Oversight Fees	249,173	260,451	268,314	277,202	286,382
5872 Special Education Fees (SELPA)	-	23,424	23,424	23,424	23,424
5899 All Other Expenses	23,534	24,572	25,310	26,069	26,851
5911 Office Phone	1,821	1,901	1,958	2,017	2,077
5921 Internet	773	796	820	845	870
5923 Website Hosting	3,812	3,926	4,044	4,165	4,290
5931 Postage & Shipping	2,954	3,042	3,133	3,227	3,324
5999 Other Communications	-	-	-	-	-
Total 5000 • Operating Services	1,899,013	1,996,892	2,069,175	2,118,191	2,175,271
6000 • Capital Outlay					
6901 Depreciation Expense	159,357	123,745	115,194	103,347	52,452
Total 6000 • Capital Outlay	159,357	123,745	115,194	103,347	52,452
TOTAL EXPENSE	10,719,275	10,604,342	10,782,300	10,994,236	11,189,333

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Multi-Year Budget Detail

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	0	1	2	3	4
	2025-26 Forecast	2026-27	2027-28	2028-29	2029-30
NET INCOME	23,064	81,395	137,585	54,290	165,729
Beginning Cash Balance	4,423,496	3,592,024	3,768,963	3,968,832	4,103,748
Cash Flow from Operating Activities					
Net Income	23,064	81,395	137,585	54,290	165,729
Change in Accounts Receivable	-				
Prior Year Accounts Receivable	1,224,339	1,045,217	1,041,477	1,062,162	1,052,295
Current Year Accounts Receivable	(1,045,217)	(1,041,477)	(1,062,162)	(1,052,295)	(1,115,926)
Change in Due from	-	-	-	-	-
Change in Accounts Payable	(13,829)	(13,138)	(12,481)	(11,857)	(11,264)
Change in Due to	(986,561)	-	-	-	-
Change in Prepaid Expenditures	(192,624)	(18,804)	(19,744)	(20,731)	(21,768)
Depreciation Expense	159,357	123,745	115,194	103,347	52,452
Ending Cash Balance	3,592,024	3,768,963	3,968,832	4,103,748	4,225,266
Month with Lowest Ending Cash Balance	May: \$3,556,264	Jun: \$3,768,963	Jun: \$3,968,832	Jun: \$4,103,748	Jun: \$4,225,266
5% Reserve Goal	535,964	530,217	539,115	549,712	559,467
Operating Income	182,421	205,140	252,779	157,637	218,181
Operating Income, Excluding Non-cash Lease Expense	182,421	205,140	252,779	157,637	218,181
EBITDA	182,421	205,140	252,779	157,637	218,181
Net Income as a Percent of Expenses	0.2%	0.8%	1.3%	0.5%	1.5%
Ending Cash as a Percent of Expenses	33.5%	35.5%	36.8%	37.3%	37.8%