

SAUGUS UNION SCHOOL DISTRICT

Respect • Integrity • Learning • Teamwork • Enthusiasm

2025-26 45-Day Budget Revision

Education Code Section 42127(h) calls for the public review of any revisions to revenues or expenditures that a local educational agency (LEA) makes within 45 days of the enactment of the State Budget. Governor Gavin Newsom signed the 2025-26 Budget Act, Assembly Bill 121, on June 27, 2025. The 45th calendar day falls on Monday, August 11, 2025, which is the deadline to make public any budget revisions for revenues and expenditures to reflect the Budget Act.

The Budget Act for 2025-26 has several changes that we incorporated into the 45-day revision. Those items are as follows:

- Student Support and Professional Development Discretionary Block Grant — additional \$2,794,757 in revenue
- Learning Recovery Emergency Block Grant — additional \$285,807 in revenue
- Universal Transitional Kindergarten — additional \$1,669,047 to lower student-to-staff ratios to 10:1

No additional revisions to the budget have been made. For example, there are no expenditures in the budget that correspond to the Student Support and Professional Development Discretionary Block Grant, Learning Recovery Emergency Block Grant, or Universal Transitional Kindergarten additional dollars. Expenditure budgets will follow once we know any additional requirements these dollars might bring.

The following page compares the budget adopted by the SUSD Governing Board with the changes based on the Budget Act.

General Fund		2025-26 Adoption Budget Combined	2025-26 45-Day Budget Combined
A. REVENUES AND OTHER FINANCING SOURCES			
1. LCFF/Revenue Limit Sources	8010-8099	107,397,195	109,066,242
2. Federal Revenues	8100-8299	3,772,780	3,794,257
3. Other State Revenues	8300-8599	16,987,741	20,027,997
4. Other Local Revenues	8600-8799	11,123,829	11,123,828
5. Other Financing Sources			
a. Transfers In	8900-8929	0	0
b. Other Sources	8930-8979	0	0
c. Contributions	8980-8999	0	0
6. Total (Sum lines A1 thru A5c)		139,281,545	144,012,324
B. EXPENDITURES AND OTHER FINANCING USES			
1. Certificated Salaries	1000-1999	53,612,732	53,612,732
2. Classified Salaries	2000-2999	27,468,208	27,468,208
3. Employee Benefits	3000-3999	37,163,767	37,163,767
4. Books and Supplies	4000-4999	4,496,364	4,496,364
5. Services and Other Operating Expenditures	5000-5999	18,610,059	18,610,059
6. Capital Outlay	6000-6999	629,600	629,600
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,744,400	1,744,400
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(31,984)	(31,984)
9. Other Financing Uses			
a. Transfers Out	7600-7629	372,151	372,151
b. Other Uses	7630-7699	0	0
10. Other Adjustments		0	0
11. Total (Sum lines B1 thru B10)		144,065,297	144,065,297
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(4,783,752)	(52,973)
D. FUND BALANCE			
1. Net Beginning Fund Balance (Form 011, line F1e)		31,427,996	31,427,996
2. Ending Fund Balance (Sum lines C and D1)		26,644,244	31,375,023
3. Components of Ending Fund Balance (Form 011)			
a. Nonspendable - Revolving Cash	9710-9719	2,500	2,500
b. Restricted	9740	15,311,441	18,825,246
c. Committed			
1. Stabilization Arrangements	9750	0	0
2. Other Commitments	9760	0	0
d. Assigned	9780	626,937	626,937
e. Unassigned/Unappropriated			
1. Reserve for Economic Uncertainties (3%)	9789	4,321,959	4,321,959
2. Unassigned/Unappropriated	9790	6,381,407	7,598,381
f. Total Components of Ending Fund Balance		26,644,244	31,375,023
E. AVAILABLE RESERVES			
1. General Fund			
a. Stabilization Arrangements	9750	0	0
b. Reserve for Economic Uncertainties	9789	4,321,959	4,321,959
c. Unassigned/Unappropriated	9790	6,381,407	7,598,381
2. Special Reserve Fund - Noncapital Outlay (Fund 17)			
a. Stabilization Arrangements	9750	0	0
b. Reserve for Economic Uncertainties	9789	3,507,934	3,507,934
c. Unassigned/Unappropriated	9790	0	0
3. Total Available Reserves (Sum lines E1a thru E2c)		14,211,300	15,428,274
a. Total Available Reserves including Commitments/Assigned		14,838,237	16,055,211
4. Total Available Reserves by Percent		9.86%	10.71%
a. Total Available Reserves by Percent including Commitments/Assigned		10.30%	11.14%