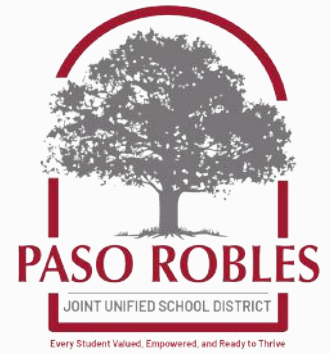


Paso Robles JUSD

2026
2027

BUDGET GUIDE



A straightforward guide to
our schools' funding and future.



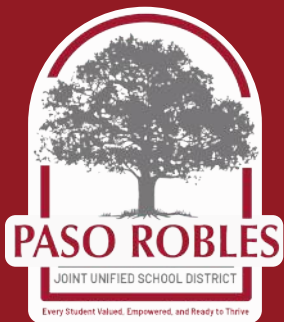
Paso Robles Joint Unified School District

Every Student **Valued, Empowered, and Ready to Thrive.**

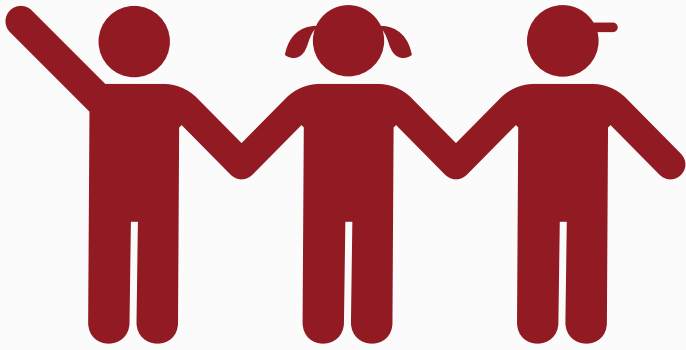


Our Promise

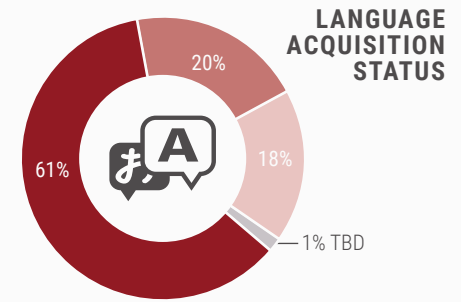
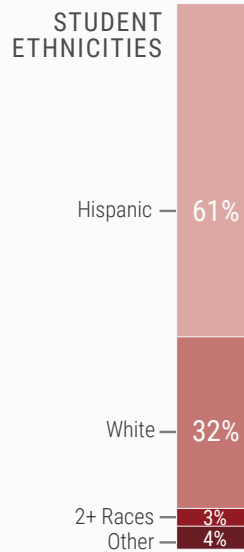
We promise to provide a safe, supportive environment where every student feels **valued** and **empowered** to discover their strengths, build resilience, and develop the knowledge, character, and confidence to **thrive** in their future.



Paso Robles Joint Unified School District



6,234 K-12th grade
STUDENTS



- Proficient**
in English since entering school
- English Learner**
not proficient in English
- Reclassified**
from English Learner to proficient

STUDENT GROUPS



Supplemental & Concentration Grant funding is based on enrollment of "High Needs" students:



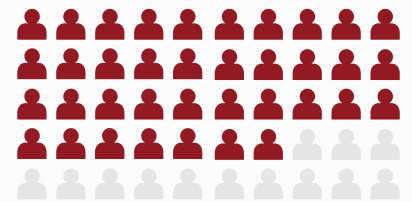
Low Income
72.6%



English Learner
20%



Foster Youth
<1%



74% of students
classified as
High Needs



292
TEACHERS
(FTE)

11
SCHOOLS



- 6** Elementary Schools
- 1** Junior High
- 1** High School
- 1** Continuation High School
- 1** Independent Study
- 1** Early Learning Center

2 \$ REVENUE BREAKDOWN

Where do our District's resources come from?



Our District's educational initiatives and daily operations are supported by a blend of state, local, and federal sources. This funding is essential for maintaining the high standards of teaching and learning we strive for.



Federal



State

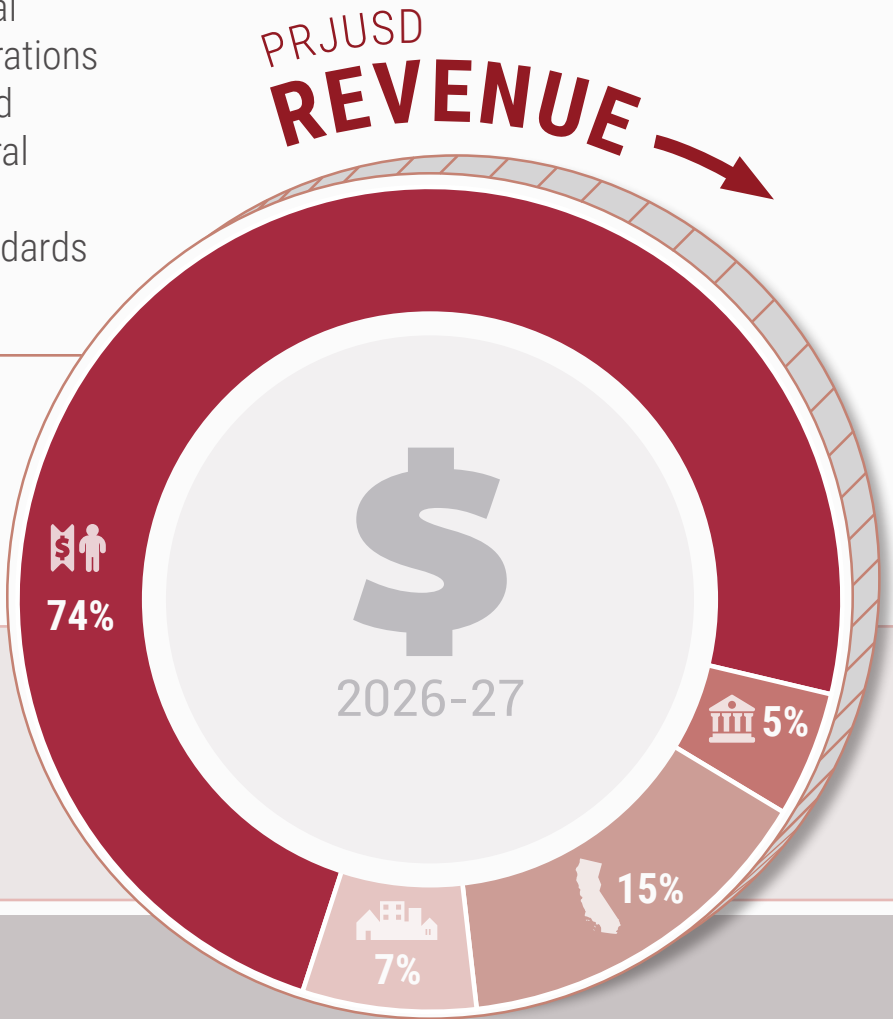


Local

Total Revenue for 2026-27:

\$126,880,108

across all funds



Funding Sources:



\$93,508,975

LCFF Sources



\$6,251,242

Federal Funds



\$18,480,365

Other State Funds



\$8,639,526

Local Funds

California's Local Control Funding Formula (LCFF) provides funds based on student demographics, supporting high-need students and local goals.

Federal funding comes from the U.S. Department of Education and other federal agencies and is typically earmarked for specific purposes.

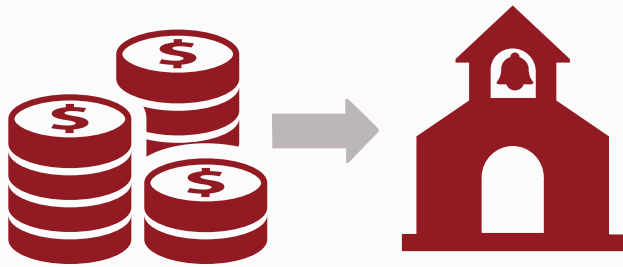
Consists of non-LCFF funds allocated by the California Department of Education, to support general education and state-specific programs.

Derived primarily from local property taxes, these funds supplement state and federal sources for local educational needs.

\$ EXPENDITURE BREAKDOWN

3

How are funds allocated across various needs?



Paso Robles JUSD directs every dollar from our varied revenue streams towards achieving educational excellence. Here, we showcase the distribution of funds across key expenditure categories, reflecting our strategic financial management.

BREAKDOWN OF BUDGETED EXPENDITURES

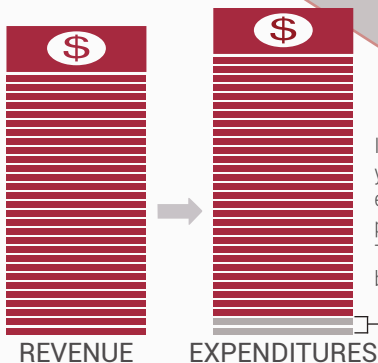
EXPENDITURES

EXPENDITURE CATEGORIES

- Certificated Salaries**
\$43,413,882
- Classified Salaries**
\$23,196,369
- Employee Benefits**
\$32,289,517
- Books and Supplies**
\$9,362,921
- Services & Other Operating Expenses**
\$15,136,801
- Capital Outlay/Other**
\$10,295,007

2026-27

Total Budgeted Expenditures:
\$133,694,496
across all funds



In this fiscal year, budgeted expenditures exceed projected revenues by **\$6.8M**. This gap is responsibly bridged by our district's reserve funds.

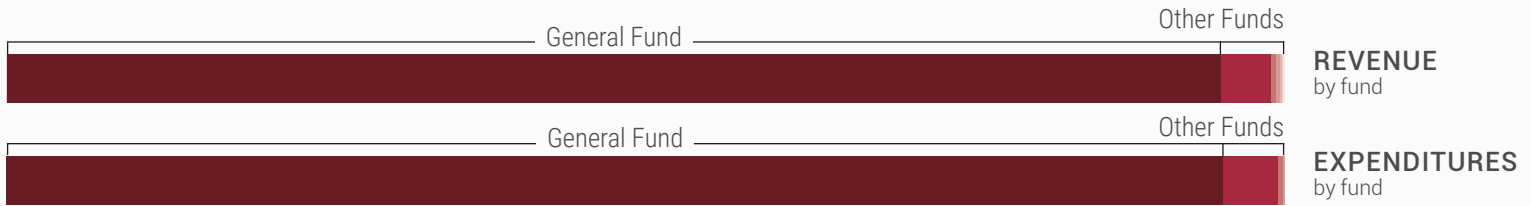
\$6.8M covered by Reserve Funds

4 THE GENERAL FUND

How Is the General Fund allocated for District operations?



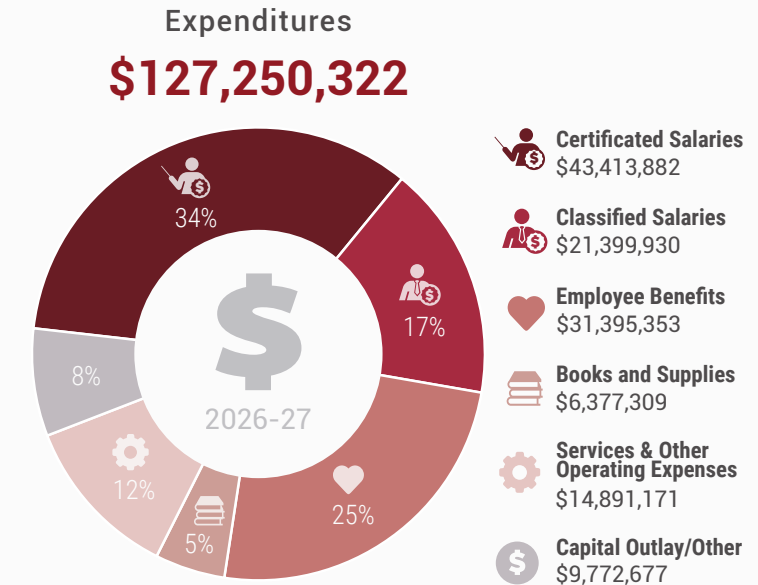
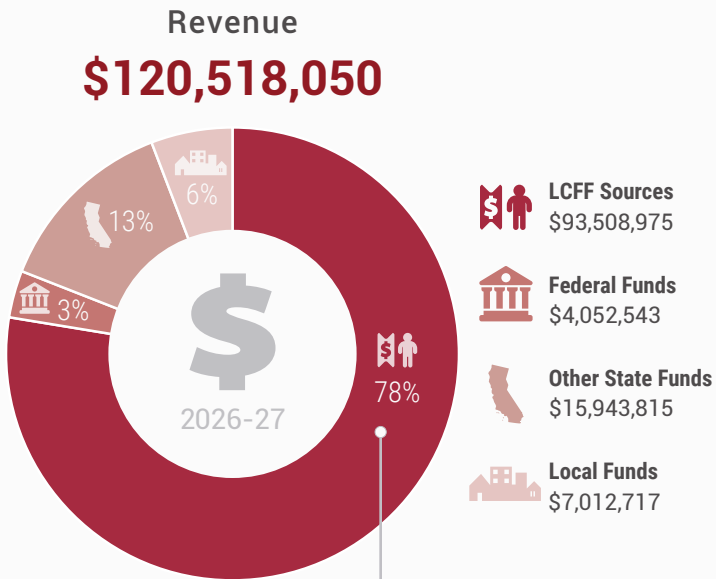
Funds are the financial pillars of our district, each established for a specific purpose. They are the categorized buckets into which our revenues are allocated and from which expenditures are drawn. This system ensures that each dollar is spent wisely and in accordance with both our educational objectives and regulatory requirements.



GENERAL FUND

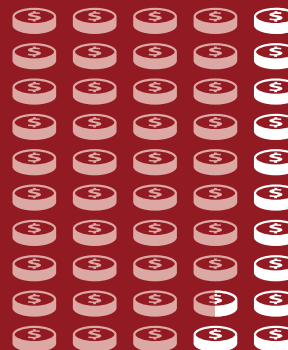
The General Fund serves as the cornerstone of our district's finances, supporting the essential day-to-day operations. This primary operating fund captures the majority of our transactions, with a clear distinction between unrestricted and restricted resources to ensure transparency and accountability.

FUND BALANCE



LCFF FUNDS

LCFF funds form the majority of our General Fund revenue, encompassing a Base Grant for all students and additional Concentration and Supplemental Grants aimed at supporting high-need student groups. The amount we receive from these grants is determined by PRJUSD's Average Daily Attendance (ADA).



23% →

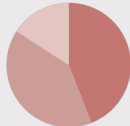
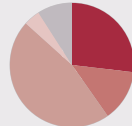
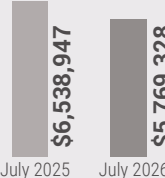
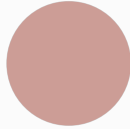
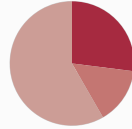
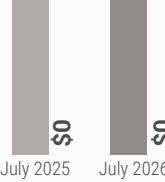
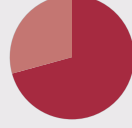
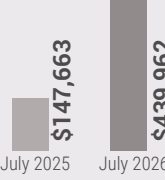
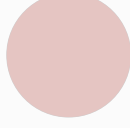
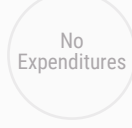
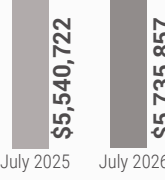
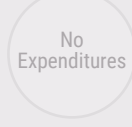
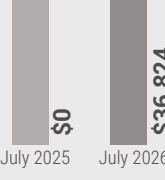
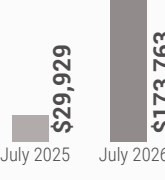
of LCFF funds, from **Concentration & Supplemental Grants**, are earmarked for high-needs students, as specifically outlined in the LCAP.



OVERVIEW OF OTHER DISTRICT FUNDS

5

What specific purposes do these additional funds serve?

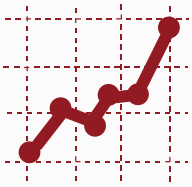
FUND	REVENUE	EXPENDITURES	BALANCE	
Cafeteria Manages meal services and nutrition programs, supporting compliant food service operations.	 - LCFF \$0 - Federal \$2,198,699 - Other State \$2,000,000 - Local \$791,643 \$4,990,342	 - Salaries \$1,547,123 - Benefits \$772,118 - Supplies \$2,672,760 - Services \$245,630 - Other \$522,330 \$5,759,961	 July 2025 \$6,538,947 July 2026 \$5,769,328	
Child Development Funds child development services, including preschool and related early learning programs.	 - LCFF \$0 - Federal \$0 - Other State \$536,550 - Local \$0 \$536,550	 - Salaries \$144,858 - Benefits \$78,840 - Supplies \$312,851 - Services \$0 - Other \$0 \$536,550	 July 2025 \$0 July 2026 \$0	
Building Utilizes bond proceeds for authorized construction and facility acquisition projects.	 - LCFF \$0 - Federal \$0 - Other State \$0 - Local \$439,962 \$439,962	 - Salaries \$104,458 - Benefits \$43,205 - Supplies \$0 - Services \$0 - Other \$0 \$147,663	 July 2025 \$147,663 July 2026 \$439,962	
Capital Facilities Tracks developer fees and similar receipts for eligible facilities and growth-related capital needs.	 - LCFF \$0 - Federal \$0 - Other State \$0 - Local \$195,135 \$195,135	 No Expenditures \$0	 July 2025 \$5,540,722 July 2026 \$5,735,857	
Capital Outlay Reserve Accumulates resources for future capital outlay, including major facility and equipment projects.	 - LCFF \$0 - Federal \$0 - Other State \$0 - Local \$36,824 \$36,824	 No Expenditures \$0	 July 2025 \$0 July 2026 \$36,824	
Deferred Maintenance Pays for major repair and maintenance projects that preserve facilities and building systems.	 - LCFF \$0 - Federal \$0 - Other State \$0 - Local \$143,834 \$143,834	 No Expenditures \$0	 July 2025 \$29,929 July 2026 \$173,763	
OTHER FUNDS	Student Activity Special Revenue	Revenue: \$0	Expenditures: \$0	Balance: \$531,840
	Pupil Transportation Equipment	Revenue: \$0	Expenditures: \$0	Balance: \$115
	Bond Interest and Redemption	Revenue: \$0	Expenditures: \$0	Balance: \$11,494,882

Revenue Sources:  LCFF  Federal  Other State  Local

Expenditure Categories:  Salaries  Benefits  Supplies  Services  Other

6 MULTI-YEAR FINANCIAL FORECAST

What does our financial future look like?



Our multi-year budget projections provide a forward-looking financial snapshot, anticipating changes and planning for sustainability. These projections reflect anticipated trends in funding, expenditures, and reserves, setting a roadmap for the district's fiscal management.



GENERAL FUND 3-YEAR PROJECTIONS

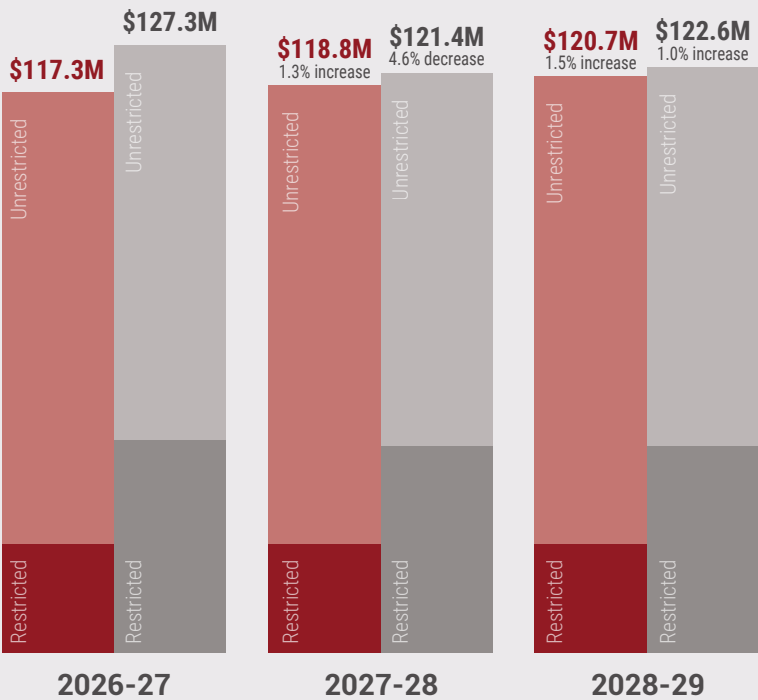


UNRESTRICTED FUNDS

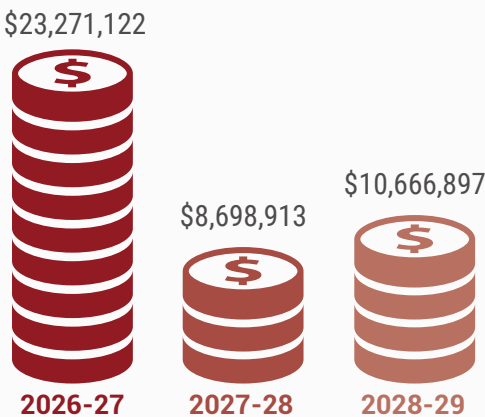
The General Fund's Unrestricted portion finances the core of our district's day-to-day operations. This includes general educational programs and Lottery funds, allowing for adaptability and responsiveness to our district's immediate operational needs.

RESTRICTED FUNDS

Within the General Fund, Restricted funds are designated for specific educational services such as Home-to-School Transportation, Special Education, and certain grants. These funds are meticulously tracked & reported to ensure they are used in alignment with their intended purpose.

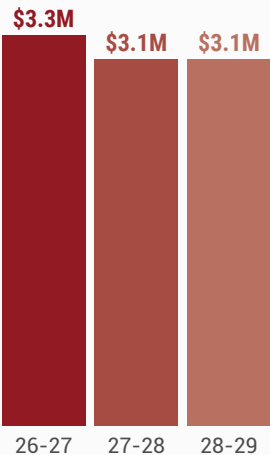


GENERAL FUND BALANCE



RESERVE FOR ECONOMIC UNCERTAINTY

Paso Robles JUSD upholds a strong reserve policy, meeting the state's 3% Reserve for Economic Uncertainty (REU) based on our General Fund expenditures. We strive to exceed this minimum, maintaining a significant reserve margin to safeguard against economic fluctuations and support the district's financial health.





UNDERSTANDING OUR BUDGET DRIVERS

7

What are the Factors Shaping Our Financial Future?



In California, public schools are funded by the day. While our budget is built on many factors, the most significant is **Average Daily Attendance (ADA)**. Unlike a business where revenue is more predictable, our funding fluctuates based on how many students are in their seats.

Every student absence reduces our potential funding by approximately

\$86 per day

Every day of attendance is vital to supporting our programs.



ENROLLMENT & ATTENDANCE TRENDS

Total Enrollment

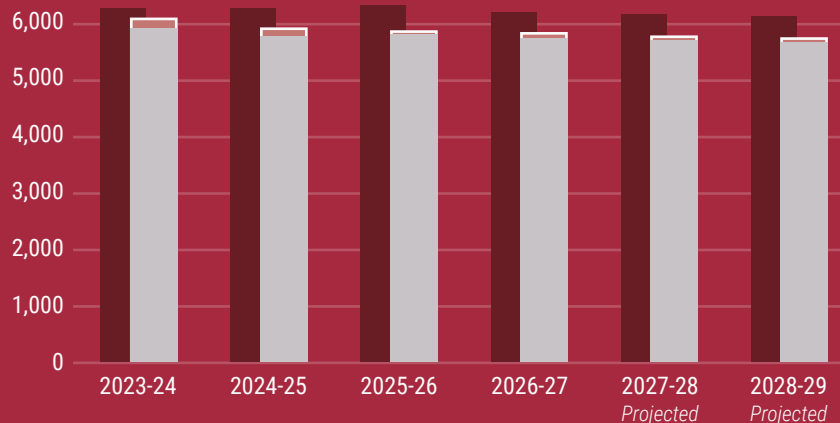
The number of students registered at our schools.

Funded Level

A state-protected average that provides a temporary safety net as enrollment changes.

Daily Attendance

The actual number of students in class each day.



Trend Insight

While enrollment has declined 1.1% since 2023-24, we are using state-approved ADA averaging to help protect funding levels while daily attendance continues to recover.

THE CHALLENGE: VARIABLE REVENUE VS. RISING COSTS



Expiring Grants

Temporary pandemic-era and other one-time funding sources are expiring and cannot sustain ongoing programs, resulting in a return to baseline, ongoing funding levels.



Mandated Costs

We must contribute **\$12,153,990** from our local budget to cover the federal gap in Special Education funding.



Cost Pressure

The district is managing its ongoing cost pressures carefully, keeping overall cost growth aligned with State funding increases to protect financial stability.



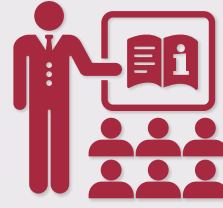
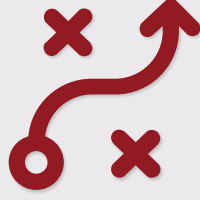
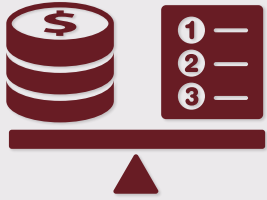
Our Strategy for Stability:

To navigate these pressures, we use **conservative projections** based on updated feeder-district data, maintain **mandated reserves** for emergencies, and align every dollar to our community-driven **LCAP goals**.



How do we ensure our budget reflects your priorities?

THE ANNUAL BUDGET CYCLE



Assessing Needs

Fall/Winter

We update enrollment projections, staffing needs, and review student data to help prepare planning priorities for the upcoming year.

Planning

January/February

Following the Governor's initial state budget proposal, our fiscal team begins drafting revenue and expenditure estimates.

Public Review

May/June

The "May Revision" provides our final funding picture, opening the primary window for public hearings and community input at our Board meetings.

Official Adoption

By June 30

After incorporating feedback and final state data, the PRJUSD Board of Education officially adopts the budget for the new fiscal year.

HOW TO GET INVOLVED

We invite every member of our community to take an active role in shaping the future of our schools through these established channels:



**Advisory
Committees**



**Community
Surveys**



**Public
Meetings**

Our Commitment to Transparency

To ensure your tax dollars are managed with integrity, the Paso Robles JUSD budget undergoes a multi-layered review process:



**Independent
Audit**



**County
Oversight**



**Public
Hearings**

Connect With Us

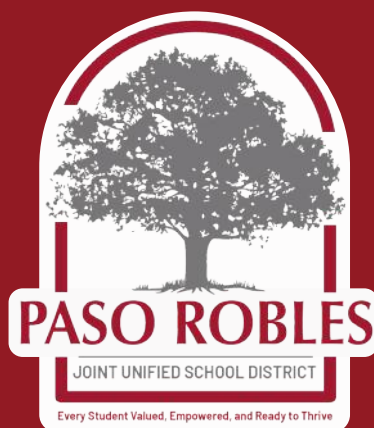
Stay Informed:

For more detailed information or to view the full budget document, please scan the QR code or visit our district website.





2026-2027 Budget Guide



Contact Us

-  **Paso Robles JUSD**
-  **Phone:** (805) 769-1000
-  **Website:** www.pasoschools.org



To learn more about
PRJUSD's budget scan
the QR code or visit
www.pasoschools.org.