

Sierra Pacific USD's

2026
2027

BUDGET GUIDE



A straightforward guide to
our schools' funding and future.

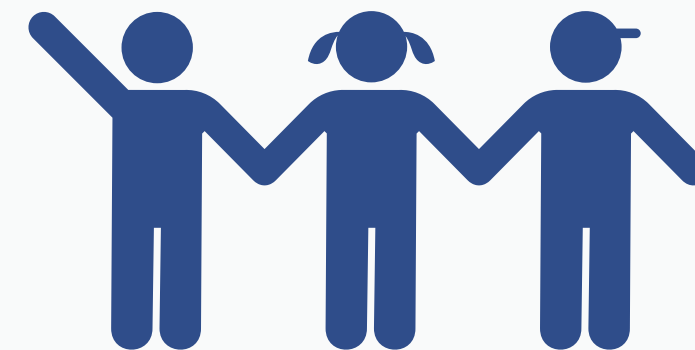


Sierra Pacific Unified School District

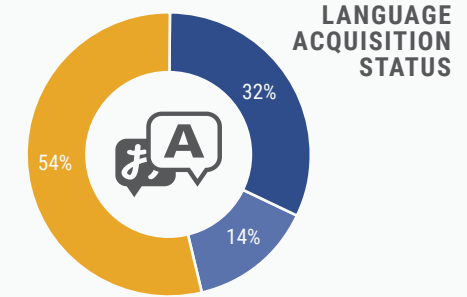
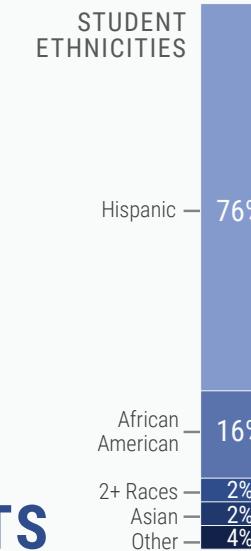


DISTRICT OVERVIEW 1

Sierra Pacific Unified School District



16,280 K-12th grade STUDENTS



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

STUDENT GROUPS



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



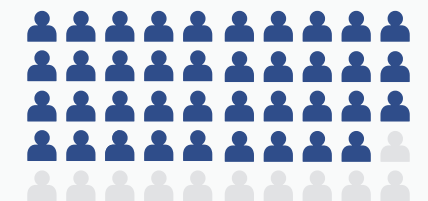
Low Income
69.1%



English Learner
14.3%



Foster Youth
<1%



79% of students classified as **High Needs**



Our Mission:

To empower every student to learn deeply, think critically, act with integrity, and thrive in an inclusive community that prepares them for college, career, and civic life.



2,135
EMPLOYEES

7
SCHOOLS



- 5** High Schools
- 1** Continuation Schools
- 1** Alternative Schools

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 2025-26:

\$383,524,505

across all funds

Funding Sources:



\$252,104,628
LCFF Sources

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



\$20,482,530
Federal Funds

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



\$76,016,779
Other State Funds

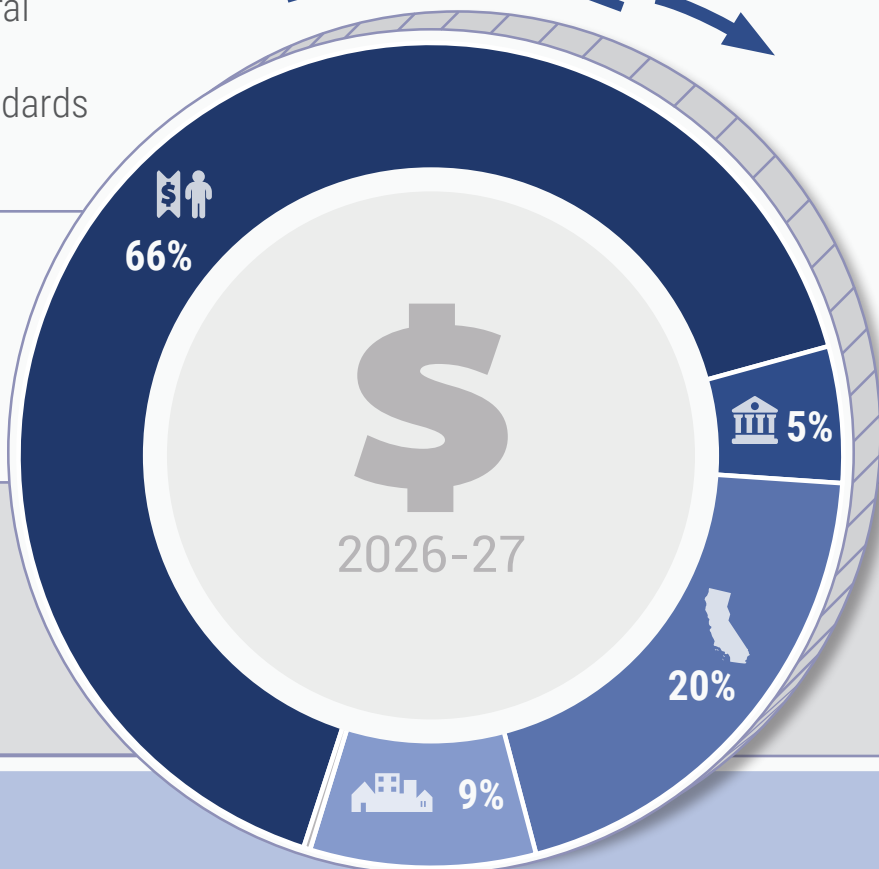
Consists of non-LCFF funds allocated by the California Department of Education, to support general education and state-specific programs.



\$33,920,568
Local Funds

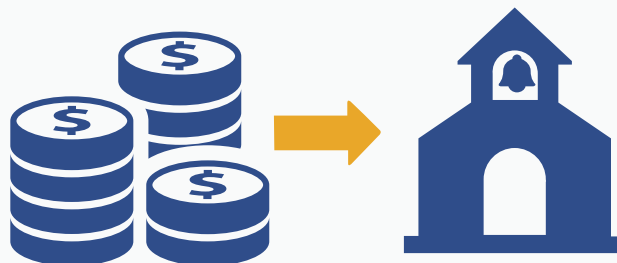
Derived primarily from local property taxes, these funds supplement state and federal sources for local educational needs.

SPUSD
REVENUE



3 \$ EXPENDITURE BREAKDOWN

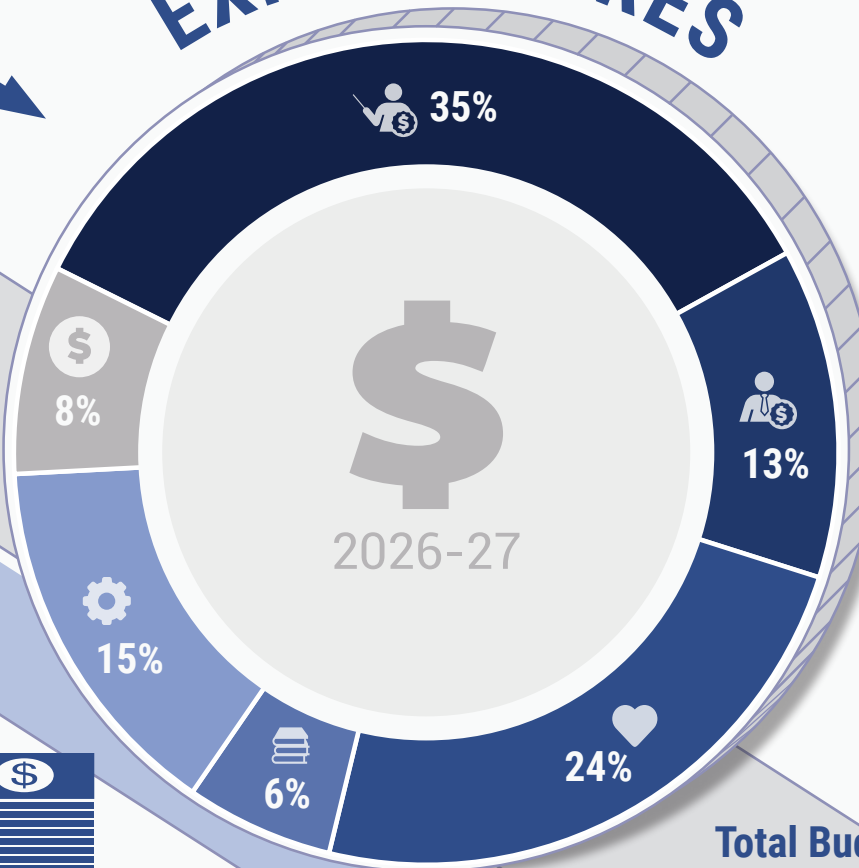
How are funds allocated across various needs?



Sierra Pacific USD 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
\$145,989,531

Classified Salaries
\$54,608,518

Employee Benefits
\$100,777,363

Books and Supplies
\$24,490,576

Services & Other Operating Expenses
\$61,473,111

Capital Outlay/Other
\$34,588,600

Total Budgeted Expenditures:

\$421,927,699

across all funds



REVENUE



EXPENDITURES

In this fiscal year, budgeted expenditures exceed projected revenues by **\$38.4M**. This gap is responsibly bridged by our district's reserve funds.

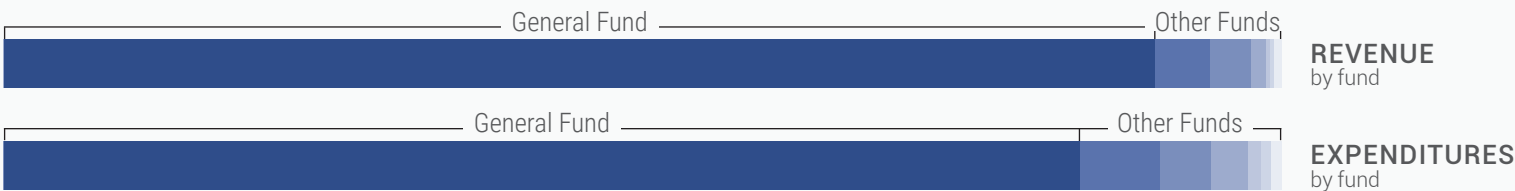
— \$38.4M covered by Reserve Funds

4 THE GENERAL FUND

How Is the General Fund allocated for District operations?



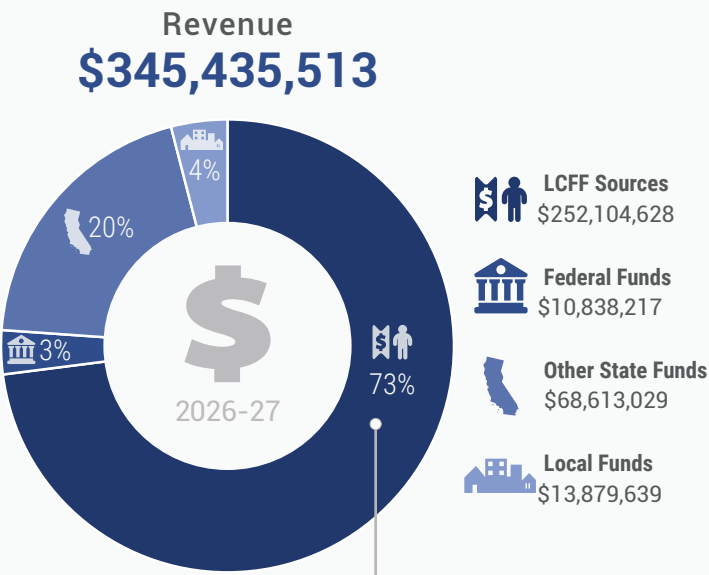
Funds are the financial pillars of our district, each established for a specific purpose. They are the categorized buckets into which our revenues are allocated and from which expenditures are drawn. This system ensures that each dollar is spent wisely and in accordance with both our educational objectives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



GENERAL FUND

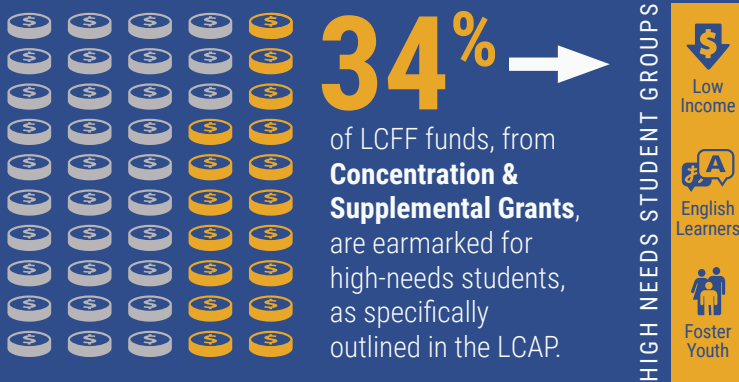
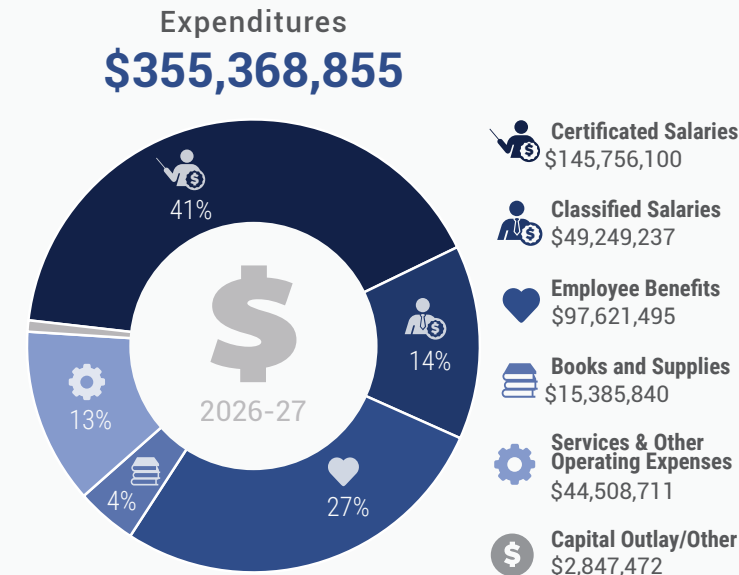
The General Fund serves as the cornerstone of our district's finances, supporting the essential day-to-day operations. This primary operating fund captures the majority of our transactions, with a clear distinction between unrestricted and restricted resources to ensure transparency and accountability.

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 SPUSD's Average Daily Attendance (ADA).



5 OVERVIEW OF OTHER DISTRICT FUNDS

What specific purposes do these additional funds serve?

FUND	REVENUE	EXPENDITURES	BALANCE
Adult Education Supports adult education programs, including career, ESL, and workforce-aligned instruction.	 \$575,603 Revenue Sources: People \$0, Building \$51,390, Phone \$524,213, Other \$0	 \$720,981 Expenditure Categories: Salaries \$238,478, Benefits \$66,427, Supplies \$231,532, Services \$159,582, Other \$24,962	 July '25: \$355,372 July '26: \$209,994
Child Development Funds child development services, including preschool and related early learning programs.	 \$1,402,326 Revenue Sources: People \$0, Building \$0, Phone \$379,537, Other \$1,022,789	 \$1,402,326 Expenditure Categories: Salaries \$592,125, Benefits \$367,913, Supplies \$266,301, Services \$96,382, Other \$79,605	 July '25: \$19,224 July '26: \$19,224
Cafeteria Manages meal services and nutrition programs, supporting compliant food service operations.	 \$16,642,923 Revenue Sources: People \$0, Building \$9,592,923, Phone \$6,500,000, Other \$550,000	 \$17,021,972 Expenditure Categories: Salaries \$4,342,596, Benefits \$2,496,969, Supplies \$8,566,903, Services \$684,950, Other \$930,554	 July '25: \$11,685,723 July '26: \$11,306,674
Building Utilizes bond proceeds for authorized construction and facility acquisition projects.	 \$1,200,000 Revenue Sources: People \$0, Building \$0, Phone \$0, Other \$1,200,000	 \$26,657,921 Expenditure Categories: Salaries \$353,388, Benefits \$186,740, Supplies \$0, Services \$149,186, Other \$25,968,607	 July '25: \$34,942,872 July '26: \$9,484,951
Capital Facilities Tracks developer fees and similar receipts for eligible facilities and growth-related capital needs.	 \$420,000 Revenue Sources: People \$0, Building \$0, Phone \$0, Other \$420,000	 \$820,000 Expenditure Categories: Salaries \$0, Benefits \$0, Supplies \$0, Services \$220,000, Other \$600,000	 July '25: \$1,123,593 July '26: \$723,593
Capital Outlay Reserve Accumulates resources for future capital outlay, including major facility and equipment projects.	 \$4,559,630 Revenue Sources: People \$0, Building \$0, Phone \$0, Other \$4,559,630	 \$4,117,190 Expenditure Categories: Salaries \$0, Benefits \$0, Supplies \$0, Services \$2,379,790, Other \$1,737,400	 July '25: \$13,443,132 July '26: \$13,885,572
OTHER FUNDS			
Bond Interest and Redemption	Revenue: \$0	Expenditures: \$0	Balance: \$25,871,568
Self-Insurance	Revenue: \$12,153,010	Expenditures: \$12,299,454	Balance: \$1,867,773
Student Activity	Revenue: \$0	Expenditures: \$0	Balance: \$1,014,050

Revenue Sources: People LCFF Building 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.

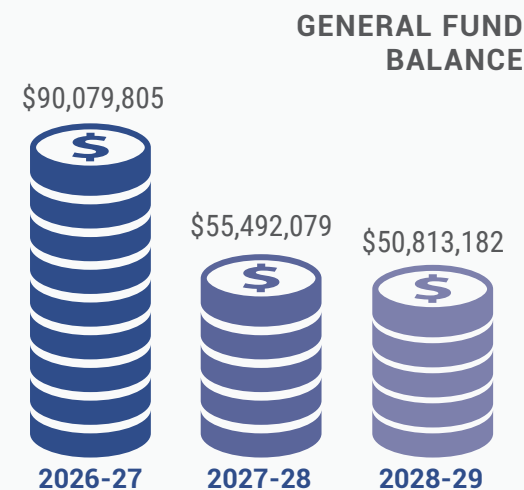
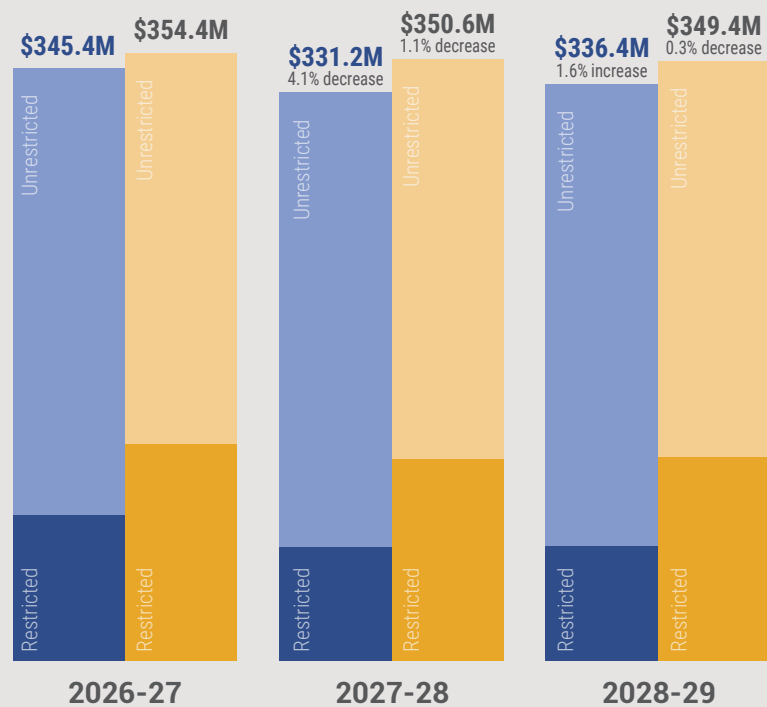


UNRESTRICTED FUNDS

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.



RESERVE FOR ECONOMIC UNCERTAINTY

Sierra Pacific USD 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.



7 UNDERSTANDING OUR BUDGET DRIVERS

What are the Factors Shaping Our Financial Future?



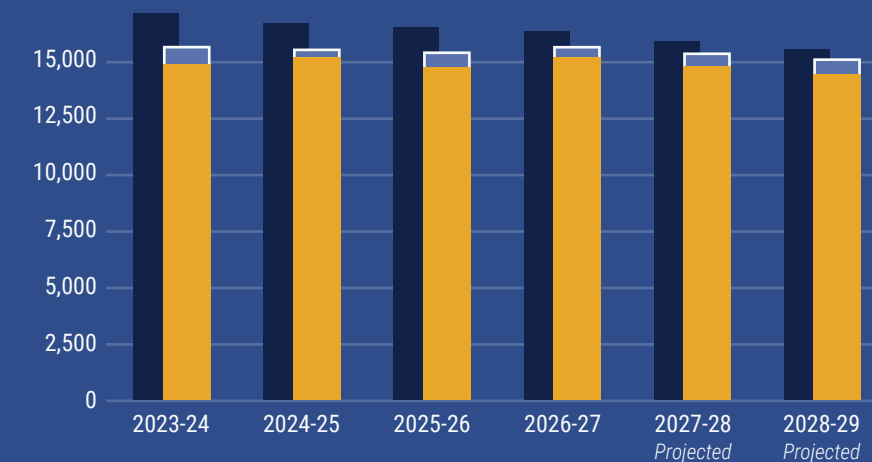
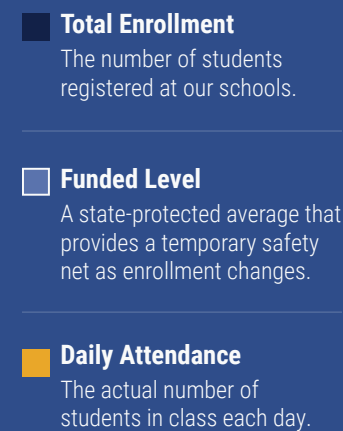
In California, public schools are funded by the day. While our budget is built on many factors, the most significant is **Average Daily Attendance (ADA)**. Unlike a business where revenue is more predictable, our funding fluctuates based on how many students are in their seats.

Every student absence reduces our potential funding by approximately **\$65 per day**



Every day of attendance is vital to supporting our programs.

ENROLLMENT & ATTENDANCE TRENDS



Trend Insight

While enrollment has declined 4.8% since 2023-24, we are using state-approved ADA averaging to help protect funding levels while daily attendance remains a key focus.

THE CHALLENGE: VARIABLE REVENUE VS. RISING COSTS

Expiring Grants

Federal pandemic relief grants (ESSER) conclude this year, returning us to base funding levels.

Mandated Costs

We must contribute **\$37.8M** from our local budget to cover the federal gap in Special Education funding.

Cost Pressure

Employee health benefits are projected to rise faster than the **2.30%** state funding increase (COLA).



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**.

8 A BUDGET BUILT ON PARTNERSHIP

How do we ensure our budget reflects your priorities?

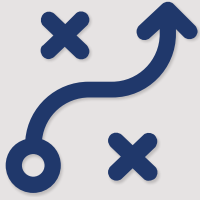
THE ANNUAL BUDGET CYCLE



Assessing Needs

Fall/Winter

We review student performance data and gather initial feedback from our staff and families to set 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 SPUSD 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 Sierra Pacific USD 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

 **Sierra Pacific USD**
 **Phone:** (888) 938-7779
 **Website:** www.goboinfo.com



Ready to simplify your district's financial story? Scan the code to learn how to get started on your own custom guide.

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