

CUYAMA JOINT UNIFIED SCHOOL DISTRICT



BUDGET

- A district budget is essentially a “best guess” at revenues and expenditures.
- Schools prepare three budgets each year:
 - **Adopted Budget**
 - **First Interim**
 - **Second Interim**
- By **September 15**, districts prepare **Unaudited Actuals** to report actual revenues and expenditures for the prior year.
- These numbers may be further adjusted based on audit findings (September 22).
- Final audited numbers are confirmed and certified by **December**.



Comparison of Estimated Actuals vs Unaudited Actuals

Description	Object Codes	2024-25 Estimated Actuals		2024-25 Unaudited Actuals			Change from Estimated to Actuals	2025-26 Budget			% Diff Column C & F
		Unrestricted (A)	Restricted (B)	Fund col. A + B	Unrestricted (A)	Restricted (B)	Fund col. A + B (C)	Unrestricted (D)	Restricted (E)	Fund col. D + E	
A. REVENUES											
5) TOTAL REVENUES		3,434,605.24	1,029,169.46	4,463,774.70	3,541,484.22	884,135.55	4,425,620.17	3,558,686.24	1,116,272.64	4,674,958.88	249,338.71
B. EXPENDITURES											
9) TOTAL EXPENDITURES		3,642,205.76	1,312,086.46	4,954,292.22	3,574,594.89	1,179,707.53	4,754,302.42	3,356,912.17	1,241,517.62	4,598,429.79	-155,872.83
C. EXCESS (DEFICIENCY) OF REVENUES		207,600.52	282,917.00	490,517.52	-33,110.67	-295,571.58	-328,682.25	201,774.07	125,244.98	76,529.09	406,211.34
D. OTHER FINANCING SOURCES/USES											
4) TOTAL OTHER FINANCING SOURCES		195,459.94	335,173.78	-139,713.84	60,915.67	-155,650.53	-94,734.86	118,056.45	0	118,056.45	-23,321.79
E. NET INCREASE (DECREASE) IN FUND		12,140.58	618,096.78	630,237.36	27,805.20	-451,222.11	-623,416.91	83,717.62	125,244.98	41,527.36	381,689.55
F. FUND BALANCE											
2) Ending Balance, June 30 (E + F1a)		204,007.46	406,360.82	610,468.28	243,953.24	573,335.49	617,288.73	327,670.86	489,090.51	775,761.37	-41,527.36



Unaudited Actuals Major Changes

- **Revenue-** Prior year LCFF Adjustment
- **Expenditures-** Final spending was \$200K under estimated actuals. Further reductions were adopted to right-size spending.
- **Transfers-** Unaudited actuals declined due to a lower transfer need. The adopted budget was a cautious forecast.
- **Contributions-** Reduction of legal contingency release to Unrestricted.
- **Adopted Budget-** The adopted budget is the same as approved by the Board in June; however, it now reflects the unaudited beginning balances.

Cuyama Joint Unified School District

2300 Highway 166, New Cuyama, California 93254
(661) 766-2482 • FAX: (661) 766-2255

RESOLUTION #2025:20 FOR ADOPTING THE "GANN" LIMIT Cuyama Joint Unified School District

WHEREAS, in November of 1979, the California electorate did adopt Proposition 4, commonly called the Gann Amendment, which added Article XIII-B to the California Constitution; and,

WHEREAS, the provisions of that Article establish maximum appropriation limitations, commonly called "Gann Limits," for public agencies, including school districts; and,

WHEREAS, the District must establish a revised Gann limit for the **2024-2025** fiscal year and a projected Gann Limit for the **2025-2026** fiscal year in accordance with the provisions of Article XIII-B and applicable statutory law;

NOW, THEREFORE, BE IT RESOLVED that this Board does provide public notice that the attached calculations and documentation of the Gann limits for the **2024-2025** and **2025-2026** fiscal years are made in accord with applicable constitutional and statutory law;

AND BE IT FURTHER RESOLVED that this Board does hereby declare that the appropriations in the Budget for the **2024-2025** and **2025-2026** fiscal years do not exceed the limitations imposed by Proposition 4;

AND BE IT FURTHER RESOLVED that the Superintendent provides copies of this resolution along with the appropriate attachments to interested citizens of this district.

AYES 3 NOES 0 ABSENT 1 ABSTAINED 0

Attest:

Date:


Board Secretary


President

Unaudited Actuals
Fiscal Year 2024-25
School District Appropriations Limit CalculationsCuyana Joint Unified
Santa Barbara County

	2024-25 Calculations			2025-26 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
8. Ed. Rev. Augmentation Fund (ERAF) (Object 8045)	199,457.97		199,457.97	186,692.00		186,692.00
9. Penalties and Int. from Delinquent Taxes (Object 8048)	0.00		0.00	0.00		0.00
10. Other In-Lieu Taxes (Object 8082)	0.00		0.00	0.00		0.00
11. Comm. Redevelopment Funds (objects 8047 & 8625)	0.00		0.00	0.00		0.00
12. Parcel Taxes (Object 8621)	0.00		0.00	0.00		0.00
13. Other Non-Ad Valorem Taxes (Object 8622) (Taxes only)	0.00		0.00	0.00		0.00
14. Penalties and Int. from Delinquent Non-LCFF Taxes (Object 8629) (Only those for the above taxes)	0.00		0.00	0.00		0.00
15. Transfers to Charter Schools in Lieu of Property Taxes (Object 8096)						
16. TOTAL TAXES AND SUBVENTIONS (Lines C1 through C15)	2,027,269.21	0.00	2,027,269.21	2,151,586.00	0.00	2,151,586.00
OTHER LOCAL REVENUES (Funds 01, 09, and 62)						
17. To General Fund from Bond Interest and Redemption Fund (Excess debt service taxes) (Object 8914)	0.00		0.00	0.00		0.00
18. TOTAL LOCAL PROCEEDS OF TAXES (Lines C16 plus C17)	2,027,269.21	0.00	2,027,269.21	2,151,586.00	0.00	2,151,586.00
EXCLUDED APPROPRIATIONS			52,586.29			47,282.00
19a. Medicare (Enter federally mandated amounts only from objs. 3301 & 3302; do not include negotiated amounts)						
19b. Qualified Capital Outlay Projects	0.00		0.00	0.00		0.00
19c. Routine Restricted Maintenance Account (Fund 01, Resource 8150, Objects 8900-8999)						
OTHER EXCLUSIONS						
20. Americans with Disabilities Act						
21. Unreimbursed Court Mandated Desegregation Costs						
22. Other Unfunded Court-ordered or Federal Mandates						
23. TOTAL EXCLUSIONS (Lines C19 through C22)	0.00	0.00	52,586.29	0.00	0.00	47,282.00
STATE AID RECEIVED (Funds 01, 09, and 62)						
24. LCFF - CY (objects 8011 and 8012)	1,759,052.00		1,759,052.00	2,067,558.00		2,067,558.00
25. LCFF State Aid - Prior Years (Object 8019)	(39,291.00)		(39,291.00)	0.00		0.00
26. TOTAL STATE AID RECEIVED (Lines C24 plus C25)	1,719,761.00	0.00	1,719,761.00	2,067,558.00	0.00	2,067,558.00
DATA FOR INTEREST CALCULATION						
27. Total Revenues (Funds 01, 09 & 62; objects 8000-8799)	4,425,620.17		4,425,620.17	4,674,958.88		4,674,958.88

School District Appropriations Limit Calculations						
	2024-25 Calculations			2025-26 Calculations		
	Extracted Data	Adjustments*	Entered Data/Totals	Extracted Data	Adjustments*	Entered Data/Totals
28. Total Interest and Return on Investments (Funds 01, 09, and 62; objects 8660 and 8662)	116,111.13		116,111.13	60,800.00		60,800.00
D. APPROPRIATIONS LIMIT CALCULATIONS			2024-25 Actual			2025-26 Budget
PRELIMINARY APPROPRIATIONS LIMIT						
1. Revised Prior Year Program Limit (Lines A1 plus A6)			3,035,871.83			2,995,402.57
2. Inflation Adjustment			1.0362			1.0644
3. Program Population Adjustment (Lines B3 divided by [A2 plus A7]) (Round to four decimal places)			0.9522			0.9911
4. PRELIMINARY APPROPRIATIONS LIMIT (Lines D1 times D2 times D3)			2,995,402.57			3,159,930.57
APPROPRIATIONS SUBJECT TO THE LIMIT						
5. Local Revenues Excluding Interest (Line C18)			2,027,269.21			2,151,586.00
6. Preliminary State Aid Calculation Minimum State Aid in Local Limit (Greater of \$120 times Line B3 or \$2,400; but not greater than Line C26 or less than zero) a. Maximum State Aid in Local Limit (Lesser of Line C26 or Lines D4 minus D5 plus C23; but not less than zero) b. Preliminary State Aid in Local Limit (Greater of Lines D6a or D6b) c. Interest Counting in Local Limit (Line C28 divided by [Lines C27 minus C28] times [Lines D5 plus D6c]) a. Total Local Proceeds of Taxes (Lines D5 plus D7a) b. State Aid in Proceeds of Taxes (Greater of Line D6a, or Lines D4 minus D7b plus C23; but not greater than Line C26 or less than zero) 8. Total Appropriations Subject to the Limit 9. a. Local Revenues (Line D7b) b. State Subventions (Line D8) c. Less: Excluded Appropriations (Line C23) d. TOTAL APPROPRIATIONS SUBJECT TO THE LIMIT (Lines D9a plus D9b minus D9c)			18,364.80			18,201.60
			1,020,719.65			1,055,626.57
			1,020,719.65			1,055,626.57
			82,121.98			42,260.90
			2,109,391.19			2,193,846.90
			938,597.67			1,013,365.67
			2,109,391.19			
			938,597.67			
			52,586.29			
			2,995,402.57			
10. Adjustments to the Limit Per Government Code Section 7902.1 (Line D9d minus D4)			0.00			
SUMMARY			2024-25 Actual			2025-26 Budget

Unaudited Actuals
Fiscal Year 2024-25
School District Appropriations Limit Calculations

Cuyama Joint Unified
Santa Barbara County

	2024-25 Calculations			2025-26 Calculations		
	Extracted Data	Adjustments*	Entered Data/ Totals	Extracted Data	Adjustments*	Entered Data/ Totals
12. Appropriations Subject to the Limit (Line D9d)			2,995,402.57			3,159,930.57

** Please provide below an explanation for each entry in the adjustments column."

661-766-2482
Contact Phone Number

agamino@cuyamaunified.org
Contact Email Address

Alfonso Gamino
Gann Contact Person

#18 consent
mtg. 9/11/2025

CUYAMA JOINT UNIFIED SCHOOL DISTRICT
FACILITIES USE STATEMENT
APPLICATION & AGREEMENT FOR USE OF SCHOOL PROPERTY

* Must be submitted no less than two weeks prior to use *

Date of Application: 9/11/25 Contact Name & Title: David Martinez

Purpose or Use: Voting booth for Local 600 Cement Mason's elections

Expected Attendance: 40 Open to public? YES ☒ NO ☐ N/A

Will admission be collected? YES ☒ NO ☐ N/A If yes, amount per person: _____

If yes, for what purpose will net proceeds be used? _____

If proceeds are for charitable purpose: _____ (Organization Name)

Facility Desired? ☒ YES ☐ NO If yes, name of school: Cuyama school

Circle any/all that apply: Cafeteria, Multi-Purpose Room Executive boardroom, Gymnasium,
(Specify)

Specific Classroom _____, Other _____
(Specify) (Specify)

Equipment Needed? Circle any/all that apply (if applicable): Folding Chairs, Folding Tables, P.A. System,
Lighting System (with CIUSD Operator), Other _____
(Specify)

Specify date(s) and time(s) of use: October 4 Saturday 7 AM to 3 PM, Runoff possibly October 11 Saturday 7 AM to 3 P

Please notify the school and district office of any changes or cancellations.

Name of Organization: Operators, plasterers cement masons organization Cement Masons Local 600
(Please Print)

Address: 5811 Florence Ave.

City/State/Zip: Bell Gardens, CA 90201

Phone Number: 323-771-0991

Email: dmartinez@cementmasons600.org

Have you received, read and agree to the Statement of Information? (See attached) ☒ YES ☐ NO

Are you authorized by the requesting organization to act on its behalf? ☒ YES ☐ NO

Signed: [Signature]

Date Signed: 9/11/25

DISTRICT APPROVAL

Facilities/Equipment available? YES ☐ NO ☐

Application Approved? YES ☐ NO ☐

Authorized Signature:
X _____

Print: _____

Date of Approval: _____

Notes: _____

CUYAMA JOINT UNIFIED SCHOOL DISTRICT FACILITIES USE STATEMENT
APPLICATION & AGREEMENT FOR USE OF SCHOOL PROPERTY
STATEMENT OF INFORMATION

Legal authorization for use of school property for public purposes shall be determined by the Education Code, State of California – Division 12, Chapter 4 – PUBLIC USE OF SCHOOL PROPERTY FOR PUBLIC PURPOSES, Section 40040 through 40058, inclusive.

Applicant hereby agrees to hold the Cuyama Joint Unified School District, its Board of Trustees, the individual members thereof, and all District Officers, agents and employees true and harmless from any loss, damage, liability, cost or expense that may arise during or be caused in a way by such use or occupancy of school property.

The above signed hereby certify to the best of their knowledge, the school property for use of which application is hereby made will not be used for the commission of any unlawful act, and further certify they will be personally responsible on behalf of the applicant for any damages sustained by the school building, furniture or equipment, accruing through the occupancy or use of said building by the applicant.

The above signed states that, to the best of their knowledge, the school property for use of which application is hereby made will not be used for the commission of any act intended to further any program or movement the purpose of which is to accomplish the overthrow of the government of the United States by force, violence, or other unlawful means;

That the organization on whose behalf they are making application for use of school property, does not, to the best of their knowledge, advocate the overthrow of the government of the United States or of the State of California by force, violence, or other unlawful means, and that, to the best of their knowledge, it is not a Communist action organization or Communist front organization required by law to be registered with the Attorney General of the United States.

The organization shall comply with all restrictions placed on the use of the school facilities by law or district policy or regulations.

The organization recognizes that, in accordance with Education Code 38134, it is liable for any damage to the school facilities or for any injury to any person due to the organization's negligence in using the school facilities.

This statement is made under penalties of perjury.

1st Reading: September 10, 2015

2nd Reading: October 8, 2015

Adopted: October 8, 2015