

**Trustees' Questions and Answers for the
December 16, 2025
School Board Meeting Agenda**

This document serves as a means to allow LCSD Trustees an opportunity to ask questions about the upcoming board meeting agenda items. Questions posed by board members will be answered as soon as possible by District staff, so please post your questions as soon as possible. Trustees, please note that you have until 12:00 pm the day before the board meeting to submit questions. This will allow time for District staff to answer. District staff will answer questions in this document by 12:00 pm the day of the board meeting. Questions and answers will be posted in the consent agenda meeting materials so the public can see the questions and the answers provided.

Agenda Item #: 19

Trustee Question: It is my understanding that the Employee Relations Administrator position is a contracted position.

Please provide a copy of the contract to the Board.

District Staff Answer: As requested, this contract and all contracts will be sent to the Board.

Agenda Item #:15

Trustee Question: The General Fund and the Capital Projects Fund both have a reduction in resources.

Please explain how each of the reductions will be covered and if other Fund balances will be impacted?

District Staff Answer:

The FY25 Amended Budget is structured to align with the FY25 Annual Financial Audit. This alignment ensures that the FY25 audited ending fund balances correspond with the FY26 budgeted beginning fund balances. As a result, funds reflect either an upward adjustment, identified as additional resources, or a downward adjustment, identified as a reduction of resources.

Both the General Fund and Capital Projects funds reflect downward adjustments for multiple factors.

The General Fund reduction is primarily attributable to an enrollment decline of 146 students, resulting in an estimated revenue decrease of approximately \$1.7 million. However, due to LCSD's conservative budgeting practices, the FY25 audit reflected a General Fund ending fund balance approximately \$1.05 million higher than originally projected. After accounting for this variance, the net General Fund adjustment reflected in the FY26 amended budget is a decrease of \$629,168.

The Capital Projects fund is also adjusted downward due to higher than budgeted expenditures in FY25. Several district-wide projects progressed further than anticipated, resulting in increased payments during the FY25 fiscal year. The FY26 aligns the opening fund balance with the FY25 audited ending fund balance.

Due to LCSD's conservative budgeting practices, the District remains confident that no additional commitments beyond those originally projected for FY26 will be required. As a result, the FY26 Amended Budget maintains the same projected general fund ending fund balance as originally adopted.