

Budget Roadshow

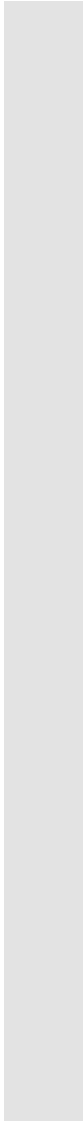
Spring 2026

Marisa Janicek, Superintendent

Chris Delehanty, Assistant Superintendent, Business Services

Roadshow Objectives

- District Budget Priorities
- Budget Development Process
- DMUSD Budget and Reserves



DMUSD Budget Priorities

District Budget Priorities

- Destination 2028!
 - Lever 1: Learning Experience
 - Lever 2: Responsive and Caring Culture
 - Lever 3: Stewardship of Resources
 - Lever 4: Design Influence
- Community Input Meeting
 - April 30, 2026

STEAM+ Program

- STEAM+ Program for all 9 Schools
 - Art
 - K-3rd – weekly lesson
 - 4th-5th – weekly or every other week lesson
 - 6th – weekly lesson for one trimester
 - Music
 - K-3rd – weekly lesson
 - 4th-5th – weekly or every other week lesson
 - 6th – weekly lesson for one trimester
 - PE
 - K-6th – weekly lesson
 - Science
 - K-2nd – science lab opportunities when possible
 - 3rd-6th – weekly lab lesson
 - Innovation Technology
 - K-6th – instruction aligned with grade level standards that integrates design thinking and coding or robotics

Small Class Size

- Current DMUSD Class Size Staffing Formula:
 - Grades K – 3: 22:1
 - Grades 4 – 6: 25:1
- By staffing at 25:1 rather than 27:1 (Contract) there is an increase of 6 FTE at an additional cost of \$835,000 annually

Neighborhood Schools

Operating costs for a ninth school - \$1.21M

- Certificated Staff - 2 FTE \$359K
 - Principal and Counselor
- Classified Staff - 5.8 FTE \$581K
 - Office Staff, Health Tech, Plant Manager, Custodian, Library Media Specialist
- Utility Costs - \$268K
 - Water, Gas, Electric, Trash

DMUSD Budget Priorities

- Intervention Supports
 - 8.70 FTE - \$1.45M
 - TOSAs - Math, Behavior, Co-Teaching, Instruction
 - Intervention - Math and Reading
 - 7 Hourly Intervention Teachers - \$342K
 - Reading and Math
- School counselors
 - 8 FTE - \$1.04M
- World Language
 - Spanish Language Immersion Program (SLIP)
 - 6th Grade Spanish (3 FTE) - \$432K
- Leap Ahead Program
 - \$228K

Measure MM Project Update

- Project Updates – Completed
 - Pacific Sky School

Initial Budget	Final Budget	Final Cost	Project Savings
\$69,500,000	\$72,600,000	\$69,720,336	(\$2,879,664)

- Del Mar Heights School

Initial Budget	Final Budget	Final Cost	Project Savings
\$56,000,000	\$76,000,000	\$72,084,092	(\$3,915,908)

- Del Mar Hills Academy

Initial Budget	Final Budget	Final Cost	Project Savings
\$20,000,000	\$27,500,000	TBD	TBD

Measure MM Project Update

- Project Updates (In Progress)
 - Carmel Del Mar

Initial Budget	Budget	Expenses To Date	Remaining Budget
\$13,000,000	\$15,400,000	\$2,333,162	\$13,066,838

- Ashley Falls

Initial Budget	Budget	Expenses To Date	Remaining Budget
\$17,400,000	\$20,000,000	\$1,937,479	\$18,062,521

Measure MM Project Update

- Project Updates (Future need)
 - Sage Canyon - Anticipated construction 2028

Initial Budget	Budget	Expenses To Date	Remaining Budget
\$16,250,000	\$22,000,000	\$2,223,170	\$19,776,830

- Torrey Hills - Anticipated construction 2029

Initial Budget	Budget	Expenses To Date	Remaining Budget
\$14,000,000	\$20,500,000	\$3,313,947	\$17,186,053

- Sycamore Ridge - Anticipated construction 2030

Initial Budget	Budget	Expenses To Date	Remaining Budget
\$15,000,000	\$22,500,000	\$1,588,342	\$20,911,658

- Ocean Air - Anticipated construction 2030

Initial Budget	Budget	Expenses To Date	Remaining Budget
\$10,800,000	\$14,700,000	\$2,134,249	\$12,565,751

Facilities Master Plan: Project Cost Estimate vs Available Funds

Current FMP Projects

• Available Funds	\$93M*
• Total Cost	\$120M
• Difference	(\$27M)

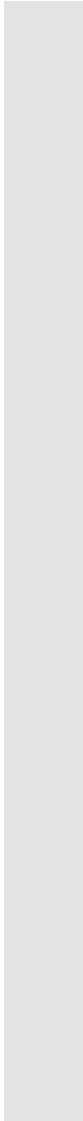
* Does not include Fund 14 (Deferred Maintenance), Fund 17 (Special Reserve CNS), or Fund 40 (Special Reserve for Capital Outlay)



Budget Development Process

Budget Development Process

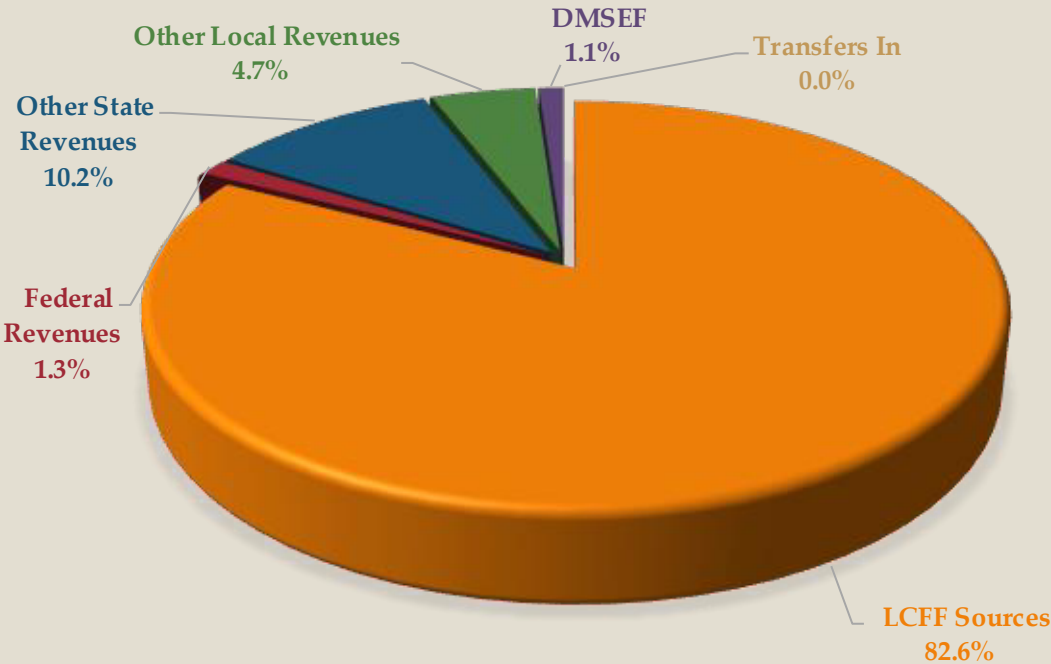
- Fiscal Calendar:
 - January: Governor releases preliminary Budget
 - May: Governor releases May Revision
 - May Board Meeting: 1st Read Budget
 - June Board Meeting: Final Budget Adoption
 - By December 15: 1st Interim Budget
 - By March 15: 2nd Interim Budget
 - By September 15: Unaudited Actuals
- Budget Meetings: January - May
 - Meetings with Schools and Departments
 - Leadership Prioritization
- Destination 2028! Stakeholder Engagement



DMUSD Budget & Reserves

2025-2026 Revenue Summary

2nd Interim Budget Presentation 3/11/2026

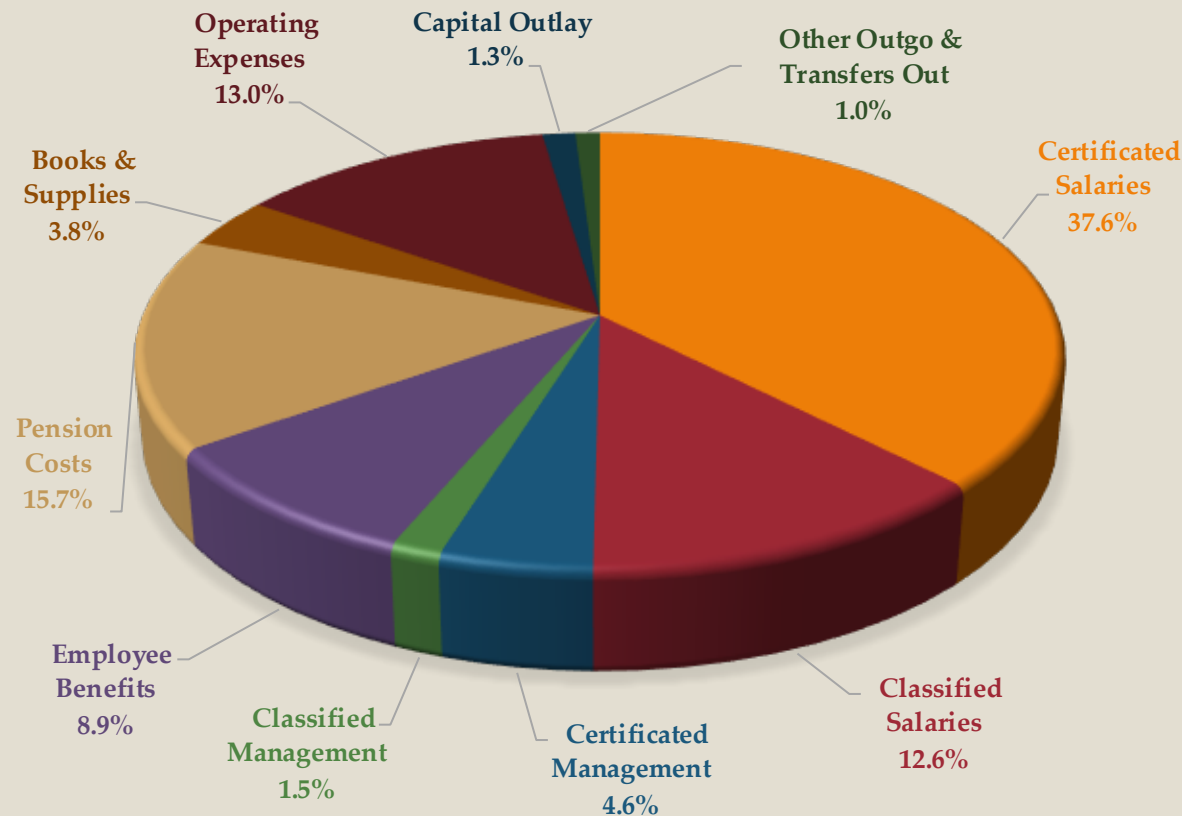


LCFF Sources	69,478,207
Federal Revenues	1,098,385
Other State Revenues*	8,612,122
Other Local Revenues	3,967,013
DMSEF	950,000
Transfers In	0
Total Revenue & Other Financing Sources	84,105,727

*Other State Revenues includes STRS “on-behalf” contribution of \$3,596,138

2025-2026 Expenditure Summary

2nd Interim Budget Presentation 3/11/2026



Certificated Salaries	32,153,992
Classified Salaries	10,775,952
Certificated Management	3,955,319
Classified Management	1,315,196
Employee Benefits	7,591,101
Pension Costs*	13,384,696
Books & Supplies	3,211,123
Operating Expenses	11,113,681
Capital Outlay	1,154,426
Other Outgo/Transfer Out	859,046
Total Expenditures & Other Outgo	85,514,532

Total Salary and Benefits = 80.9%

*Pension costs include State STRS "on-behalf" contribution of \$3,596,138

Ending Fund Balance

2nd Interim Budget Presentation 3/11/2026



	Second Interim UNRESTRICTED	Second Interim RESTRICTED	Second Interim COMBINED
Beginning Fund Balance	20,494,756	3,379,966	23,874,722
Net Increase (Decrease)	28,319	(1,437,124)	(1,408,805)
Ending Fund Balance	20,523,075	1,942,842	22,465,917
<u>Components of Ending Fund Balance:</u>			
Revolving Cash	25,000		25,000
Restricted:		1,942,842	1,942,842
Assigned:			
Minimum Reserve 15%	12,827,180		12,827,180
Math Curriculum Adoption	750,000		750,000
3% Reserve for Economic Uncertainties	2,565,436		2,565,436
Unassigned/Unappropriated	4,355,459		4,355,459
Unrestricted Reserve Percentage:	24.0%		

Multi-Year Projection

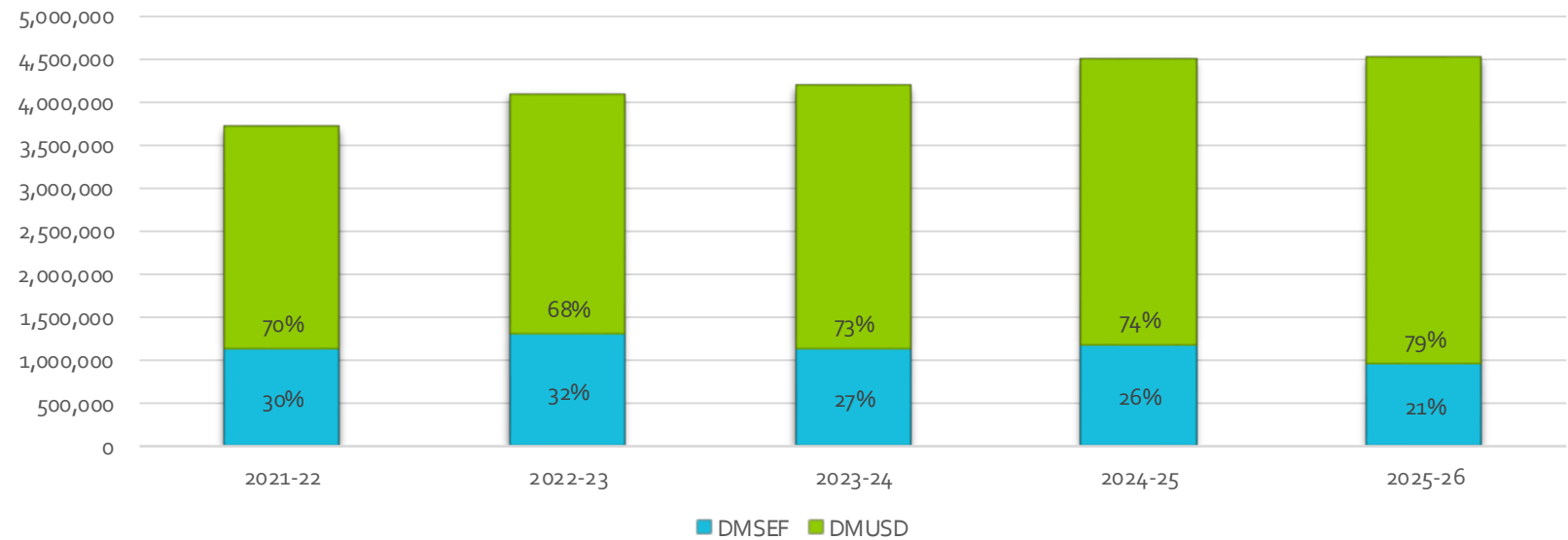
2nd Interim Budget Presentation 3/11/2026



DESCRIPTION	FY 2025-26 Current (Base Year)	FY 2026-27 First Projected Year	FY 2027-28 Second Projected Year
Revenues			
LCFF Sources	69,478,207	71,820,494	74,244,185
Federal Revenues	1,098,385	991,664	991,664
Other State Revenues	8,612,122	7,143,396	7,118,152
Other Local Revenues	4,917,013	4,875,445	4,876,763
Transfers In/Other Sources	0	0	0
Total Revenues:	\$84,105,727	\$84,830,999	\$87,230,764
Expenditures			
Certificated Salaries	36,109,311	36,575,689	37,051,395
Classified Salaries	12,091,148	12,218,271	12,347,936
Employee Benefits	20,975,797	21,526,861	22,127,698
Books & Supplies	3,211,123	2,959,547	2,927,149
Services, Other Operating Expense	11,113,681	11,414,199	11,665,783
Capital Outlay	1,154,426	262,853	270,083
Other Outgo/Transfer Out/Debt Service	859,046	575,044	577,526
Total Expenditures:	\$85,514,532	\$85,532,465	\$86,967,570

STEAM+ Funding – DMUSD + DMSEF

- STEAM+ Program
 - District* and DMSEF contributions



	2021-22	2022-23	2023-24	2024-25	2025-26
DMSEF	1,130,000	1,300,000	1,130,000	1,175,000	950,000
DMUSD	2,576,791	2,793,616	3,059,195	3,323,068	3,557,866
Total Cost	3,706,791	4,093,616	4,189,195	4,498,068	4,507,866
Total FTE	29.6	31.6	31.6	31.6	30.4

*District receives approximately \$400,000 in Proposition 28 funding annually

Del Mar



• UNION SCHOOL DISTRICT •