



FIRST INTERIM 2025-26

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Associate Superintendent of Business Services

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Revenue Assumptions

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Expenditure Assumptions

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First Interim 2025-26

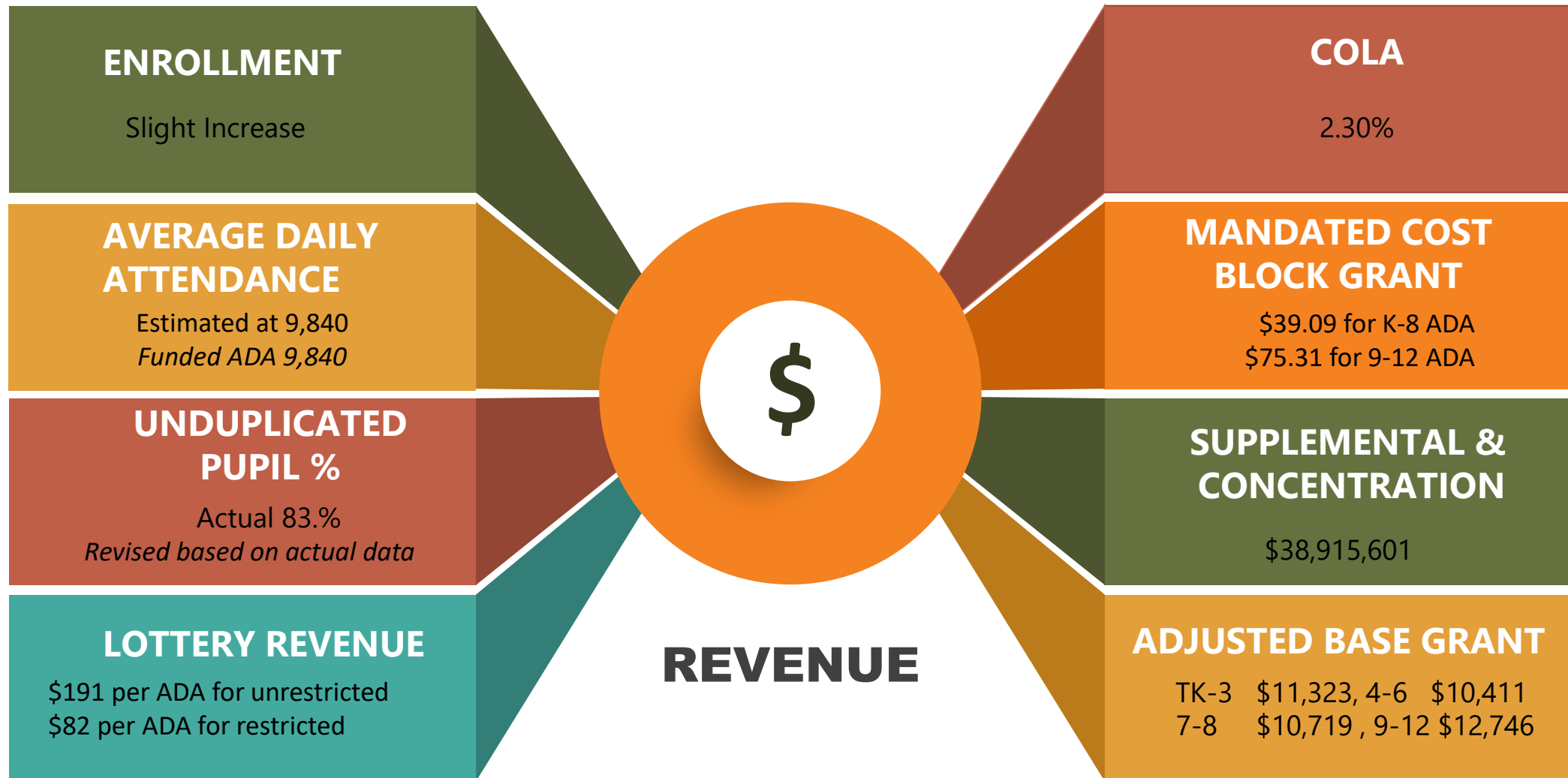
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Multi-Year Projections (MYP)

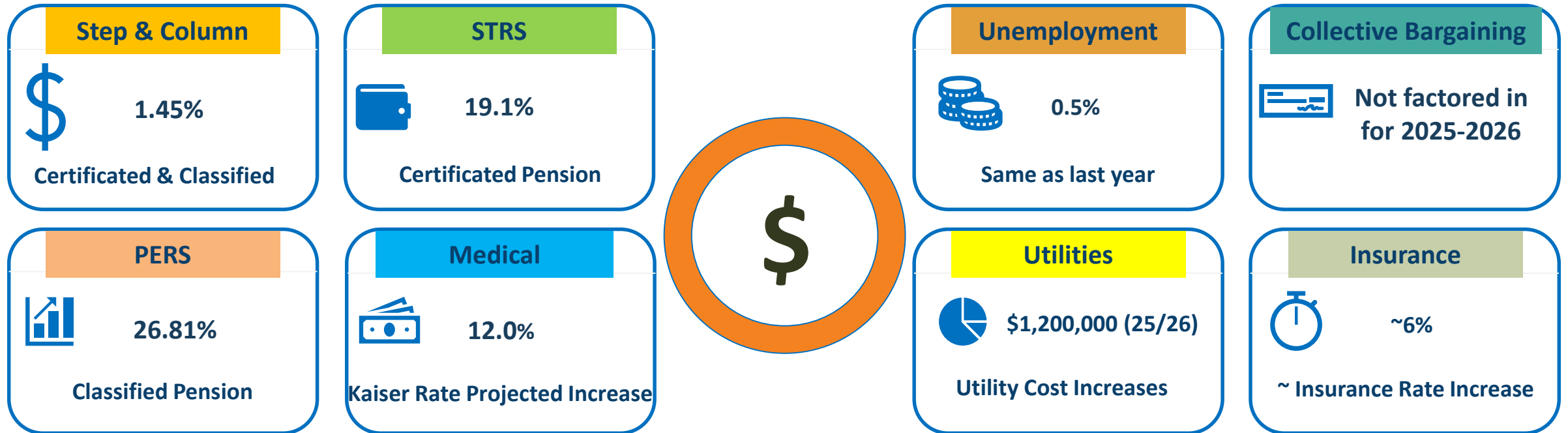
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Timeline

REVENUE ASSUMPTIONS 2025-26



EXPENDITURE ASSUMPTIONS 2025-26



EXPENDITURE

SUMMARY FIRST INTERIM 2025-26

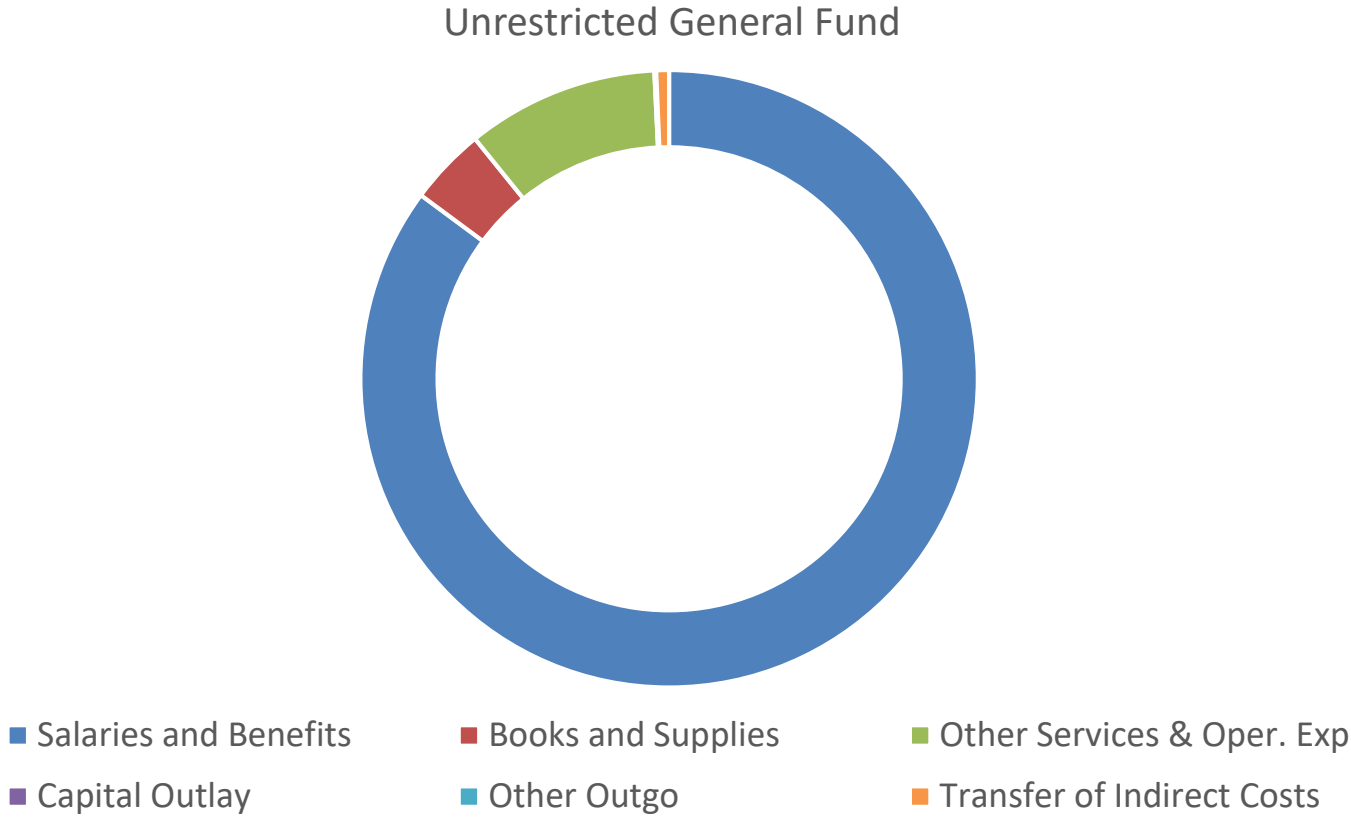
Description	2025-26 First Interim		
	Unrestricted	Restricted	Combined
TOTAL REVENUES	81,407,236	134,006,979	215,414,216
TOTAL EXPENDITURES	98,127,338	156,170,783	254,298,121
Net Increase (Decrease)	(16,720,102)	(22,163,803)	(38,883,905)
FUND BALANCE			
Estimated Beginning Balance	52,423,542	39,814,163	92,237,705
Estimated Ending Balance	35,703,440	17,650,360	53,353,800

Continued deficit spending

GENERAL FUND EXPENDITURES 2025-26

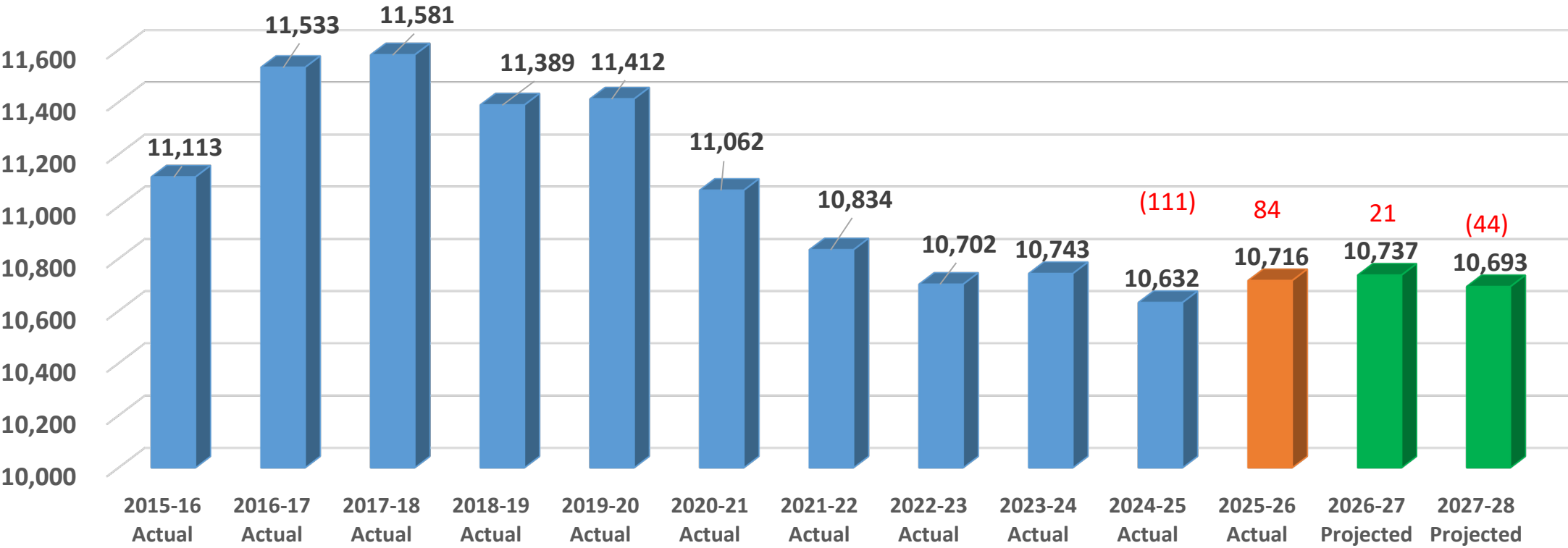
Description	Unrestricted	Restricted	Combined
EXPENDITURES			
Certificated Salaries	38,755,675	39,496,764	78,252,439
Classified Salaries	16,275,514	19,334,678	35,610,192
Benefits	29,336,438	36,905,624	66,242,062
Books and Supplies	4,003,194	12,607,905	16,611,099
Other Services & Oper. Exp	9,965,532	42,600,574	52,566,106
Capital Outlay	96,918	2,025,926	2,122,843
Other Outgo	-	2,755,440	2,755,440
Transfer of Indirect Costs	(661,154)	443,872	(217,282)
Other Adjustments	-	-	-
TOTAL EXPENDITURES	98,127,338	156,170,783	254,298,121

GENERAL FUND EXPENDITURES 2025-26



As Illustrated above, salaries and benefits comprise approximately 86% of the District's unrestricted budget and 71% of the total General Fund budget.

ENROLLMENT PROJECTIONS 2025-26 FIRST INTERIM



Source of Data
 Actual -CALPADS/LCFF Calculator, Current –AERIES, Projected – PowerSchool

MYP REVENUE ASSUMPTIONS

Enrollment

2025-26 Declining Enrollment	10,716	(84 student increase)
2026-27 Declining Enrollment	10,737	(21 student increase)
2027-28 Declining Enrollment	10,693	(44 student decline)

Average Daily Attendance (ADA)

Estimated 91.5%

Cost of Living Adjustment (COLA)

Year	2025-26	2026-27	2027-28
2025-26 Enacted State Budget	2.30%	3.02%	3.42%
2025-26 Governors January Budget	2.43%	3.52%	3.63%
Variance	-0.13%	-0.50%	-0.21%

COLA could change at Governor's January Budget for 2026-27

MYP EXPENDITURE ASSUMPTIONS

Minimum Wage

\$16.90/Hour

January 1, 2026

Expiring funds

- Educator Effectiveness
- Kitchen Infrastructure/Training
- A-G Access/Success Grant
- A-G Learning Loss Mitigation

MYP EXPENDITURE ASSUMPTIONS

Step and Column increases:

- 1.45% for all staff

STRS remains stable for the next 3 years

Year	2025-26	2026-27	2027-28
STRS Rate	19.10%	19.10%	19.10%
Rate Variance	0.00%	0.00%	0.00%

PERS increases every year

Year	2025-26	2026-27	2027-28
PERS Rate	26.81%	26.90%	27.80%
Rate Variance	-0.24%	0.09%	0.90%

Negotiations for 2025-26 are not factored into First Interim.

Unemployment budgeted at 0.5% in MYP

Universal TK student teacher ratio is 10:1.

FUND BALANCE - UNRESTRICTED

UNRESTRICTED FUND BALANCE 2025-26	TOTALS	COMMENTS
Actual Ending Balance		
Nonspendable	25,000	Revolving bank account
Committed	7,628,944	Board Policy 3% Reserve
Committed	1,000,000	Technology Reserve
Assigned		
Unrestricted Lottery	1,843,223	Includes carryover to be applied to instructional materials
Total Assigned	1,843,223	
Unassigned		
Reserve for Economic Uncertainties (3%)	7,628,944	State required 3%
Unassigned/Unappropriated	17,577,330	Utilized to reduce deficit in MYP
Total - Unrestricted Fund Balance	35,703,440	

FUND BALANCE - RESTRICTED

Restricted Fund Balance Assignments	
ELOP	7,052,396
CA Community Schools Grant	85,949
Classified Employees Block Grant	33,576
Equity Multiplier	286,572
Learning Recovery BG	840,121
Literacy Screenings (R7810)	43,904
CYBHI (R7811)	525,358
Donations	30,450
Tech/Battery Project Reserve	4,095,084
CTC Grant/Alder	2,048,021
LCAP	2,608,928
Total Assignments	17,650,360

RESTRICTED FUND BALANCE – DESCRIPTIONS

Expanded Learning Opportunities Program

\$7,052,396

The Expanded Learning Opportunities Program (ELO-P) provides funding for afterschool and summer school enrichment programs for transitional kindergarten through sixth grade.

“Expanded learning” means before school, after school, summer, or intersession learning programs that focus on developing the academic, social, emotional, and physical needs and interests of pupils through hands-on, engaging learning experiences. It is the intent of the Legislature that expanded learning programs are pupil-centered, results driven, include community partners, and complement, but do not replicate, learning activities in the regular school day and school year.

California Schools Community Grant

\$85,949

To accelerate student learning through an integrated approach focused on academics, health and social services, and family and community engagement. Community schools partner with education, county, and other nonprofit entities to provide integrated health, mental health, and social services alongside high-quality, supportive instruction with a strong focus on community, family, and student engagement.

Classified Employees Block Grant

\$33,576

Classified School Employee Professional Development Block Grant provides funding to local educational agencies for any purpose described in Section 45391 of the Education Code, with first priority being for professional development for the implementation of school safety plans.

RESTRICTED FUND BALANCE - DESCRIPTIONS

Equity Multiplier

\$286,572

The Local Control Funding Formula (LCFF) Equity Multiplier provides additional funding to local educational agencies (LEAs) for allocation to school sites meeting nonstability and socioeconomically disadvantaged pupil thresholds in the prior year. This funding must be used to provide evidence-based services and supports for students at these school sites.

Learning recovery Block Grant (One time funding received for LCAP)

\$840,121

To establish learning recovery initiatives through the 2027-28 school year that, at a minimum, support academic learning recovery and staff and pupil social and emotional well-being.

Literacy Screenings

\$43,904

Funding is allocated to local educational agencies to train educators to administer literacy screenings to pupils in kindergarten and grades 1 and 2 for risk of reading difficulties using approved screening instruments, pursuant to California Education Code Section 5300

Children and Youth Behavioral Health Initiative (CYBHI)

\$525,358

The initiative's goal is to enable California kids to find support for their mental health and substance use needs where, when and in the way they need it most.

RESTRICTED FUND BALANCE – DESCRIPTIONS

Donations

\$30,450

Various donations to schools with specific stipulations of use

Reserve for Battery Project

\$1,395,084

Funds set aside to fully implement the battery project

Reserve for Technology

\$2,700,000

Reserve for the District wide replacement of student Chromebooks. Chromebooks expire every 5 years.

CTC/Alder Residency Grant

\$2,048,021

Establish new teacher residency programs that support either of the following: (a) designated shortage fields including special education, bilingual education, computer science, science, technology, engineering, mathematics (STEM), transitional kindergarten (TK), or kindergarten and/or (b) local efforts to recruit, develop support systems for, provide outreach and communication strategies to, and retain a diverse teacher workforce that reflects a local education agency community's diversity.

LCAP Carryover

\$2,608,928

This percentage is the unmet portion of the Percentage to Increase or Improve Services that the LEA must carry over into the coming LCAP year.

MYP CONTRIBUTIONS

Contributions	2025/26	2026/27	2027/28
LCFF Conc/Suppl (RS 9500)	39,394,424	39,877,933	40,035,046
RRM 3% Contribution (RS 8150)	6,263,455	6,451,359	6,580,386
JROTC (RS 9328)	71,096	74,651	76,144
Transportation (RS 9230)	4,878,948	4,976,527	5,076,058
Special Education (RS 6500)	31,007,366	32,010,559	33,118,532
CTEIG	88,880	88,880	88,880
Reverse Contribution - Chromebook Fund	(2,500,000)	(2,000,000)	-
	79,204,169	81,479,908	84,975,045

DETAIL MULTI YEAR PROJECTION (MYP)

Description	2025-26 First Interim			2026-27 Projected Budget			2027-28 Projected Budget		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
REVENUES									
Local Control Funding Formula	155,043,449.00	3,983,161.00	159,026,610.00	159,304,267.00	3,983,161.00	163,287,428.00	163,537,450.00	3,983,161.00	167,520,611.00
Federal Revenue	-	7,605,206.08	7,605,206.08	-	6,866,688.72	6,866,688.72	-	6,866,688.72	6,866,688.72
State Revenue	4,272,526.00	36,771,466.67	41,043,992.67	4,272,526.00	30,632,348.58	34,904,874.58	4,272,526.00	30,632,348.58	34,904,874.58
Local Revenue	1,295,430.18	6,442,976.72	7,738,406.90	1,290,430.18	6,267,067.21	7,557,497.39	1,290,430.18	6,267,067.21	7,557,497.39
Contributions	(79,204,169.00)	79,204,169.00	-	(81,479,908.41)	81,479,908.41	-	(84,975,045.14)	84,975,045.14	-
TOTAL REVENUES	81,407,236.18	134,006,979.47	215,414,215.65	83,387,314.77	129,229,173.92	212,616,488.69	84,125,361.04	132,724,310.65	216,849,671.69
EXPENDITURES									
Certificated Salaries	38,755,675.03	39,496,764.07	78,252,439.10	40,925,157.03	37,524,613.13	78,449,770.16	41,518,572.03	38,068,720.13	79,587,292.16
Classified Salaries	16,275,514.03	19,334,677.68	35,610,191.71	16,511,509.03	19,584,530.68	36,096,039.71	16,750,926.03	19,868,506.68	36,619,432.71
Benefits	29,336,438.20	36,905,624.03	66,242,062.23	31,647,850.20	36,956,789.03	68,604,639.23	33,913,036.20	37,847,133.03	71,760,169.23
Books and Supplies	4,003,193.84	12,607,905.10	16,611,098.94	3,318,611.02	5,027,108.29	8,345,719.31	3,485,144.02	5,279,266.29	8,764,410.31
Other Services & Oper. Exp	9,965,532.29	42,600,574.16	52,566,106.45	13,291,890.29	26,159,079.08	39,450,969.37	13,706,456.29	27,863,102.08	41,569,558.37
Capital Outlay	96,917.65	2,025,925.71	2,122,843.36	96,917.65	565,343.00	662,260.65	96,917.65	565,343.00	662,260.65
Other Outgo	-	2,755,440.00	2,755,440.00	-	2,755,440.00	2,755,440.00	-	2,755,440.00	2,755,440.00
Transfer of Indirect Costs	(661,153.85)	443,871.85	(217,282.00)	(661,153.85)	443,871.85	(217,282.00)	(661,153.85)	443,871.85	(217,282.00)
Other Adjustments	-	-	-	(4,088,337.94)	-	(4,088,337.94)	(25,213,472.33)	-	(25,213,472.33)
TOTAL EXPENDITURES	98,127,338.19	156,170,782.60	254,298,120.79	101,397,664.43	129,016,775.06	230,414,439.49	83,951,647.04	132,691,383.06	216,643,030.10
Net Increase (Decrease)	(16,720,102.01)	(22,163,803.13)	(38,883,905.14)	(18,010,349.66)	212,398.86	(17,797,950.80)	173,714.00	32,927.59	206,641.59
FUND BALANCE, RESERVES									
Estimated Beginning Balance	52,423,541.93	39,814,162.84	92,237,704.77	35,703,439.92	17,650,359.71	53,353,799.63	17,693,090.26	17,862,758.57	35,555,848.83
Estimated Ending Balance	35,703,439.92	17,650,359.71	53,353,799.63	17,693,090.26	17,862,758.57	35,555,848.83	17,866,804.26	17,895,686.16	35,762,490.42
Nonspendable	25,000.00	-	25,000.00	25,000.00	-	25,000.00	25,000.00	-	25,000.00
Committed	8,628,944.00	-	8,628,944.00	8,912,434.00	-	8,912,434.00	9,499,291.00	-	9,499,291.00
Restricted	-	17,650,359.71	17,650,359.71	-	17,862,758.57	17,862,758.57	-	17,895,686.16	17,895,686.16
Assigned	1,843,222.26	-	1,843,222.26	1,843,222.26	-	1,843,222.26	1,843,222.26	-	1,843,222.26
Unassigned - REU @ 3%	7,628,944.00	-	7,628,944.00	6,912,434.00	-	6,912,434.00	6,499,291.00	-	6,499,291.00
Unassigned - Other	17,577,329.66	-	17,577,329.66	-	-	-	-	-	-
Total - Est. Fund Balance	35,703,439.92	17,650,359.71	53,353,799.63	17,693,090.26	17,862,758.57	35,555,848.83	17,866,804.26	17,895,686.16	35,762,490.42

CERTIFICATIONS

Fiscal Year	2020-21		2021-22		2022-23		2023-24		2024-25		2025-26	
Month	Dec-20	Mar-21	Dec-21	Mar-22	Dec-22	Mar-23	Dec-23	Mar-24	Dec-24	Mar-25	Dec-25	Mar-26
Report	First Interim	Second Interim	First Interim	Second Interim	First Interim	Second Interim	First Interim	Second Interim	First Interim	Second Interim	First Interim	Second Interim
Certification	Qualified	Positive	Qualified	Positive	Positive	Positive	Positive	Positive	*Positive	*Positive	*Positive	

*Positive with budget reductions over the MYP

WHAT IS BUDGET CERTIFICATION AND WHO DOES IT?

California Education Code requires each school district's board of education to submit two interim financial reports each year to the County Superintendent along with self-certification about the ability to continue paying obligations in the current and two subsequent budgetary years. The County Superintendent then reviews and certifies the district's budget for the current fiscal year and two subsequent years as positive, qualified or negative.

WHAT DO THESE TERMS MEAN?

- Positive: The district is projected to be able to meet its financial obligations all three years.
- Qualified: It is projected that the district may not meet its financial obligations in one of the three years.
- Negative: It is projected that district will not be able to meet its financial obligations in the current or next fiscal year.

TIMELINE

