



SECOND INTERIM 2025-26

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Associate Superintendent of Business Services

March 11, 2026



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Revenue Assumptions

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Expenditure Assumptions

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Second Interim 2025-26

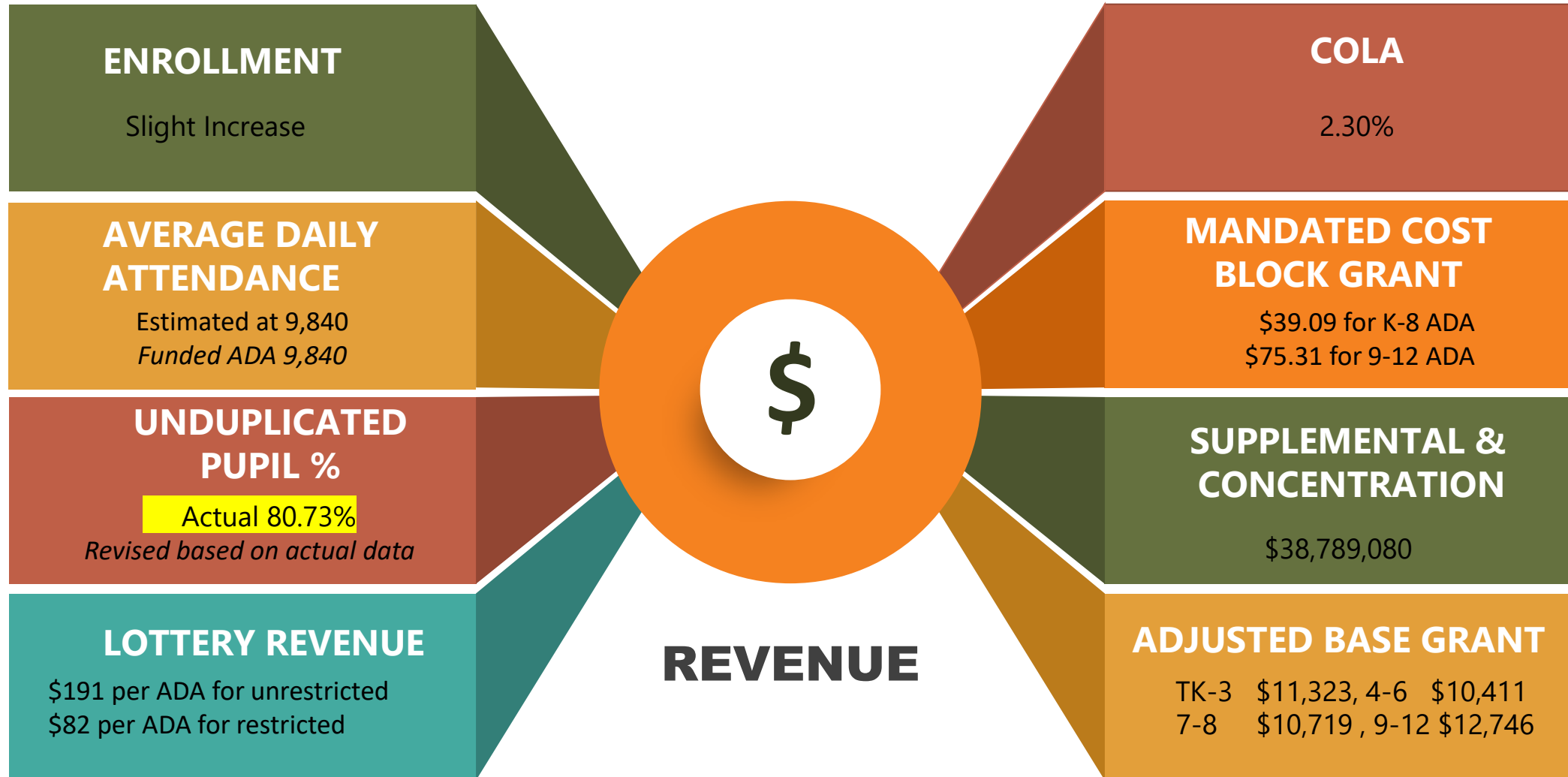
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Multi-Year Projections (MYP)

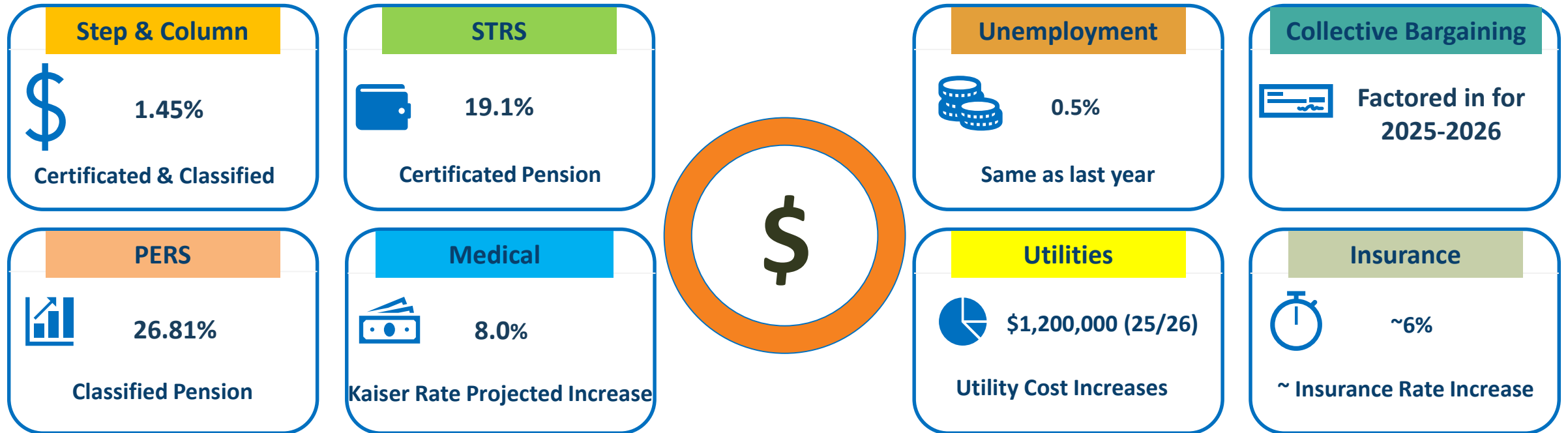
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Timeline

REVENUE ASSUMPTIONS 2025-26



EXPENDITURE ASSUMPTIONS 2025-26



EXPENDITURE

SUMMARY SECOND INTERIM 2025-26

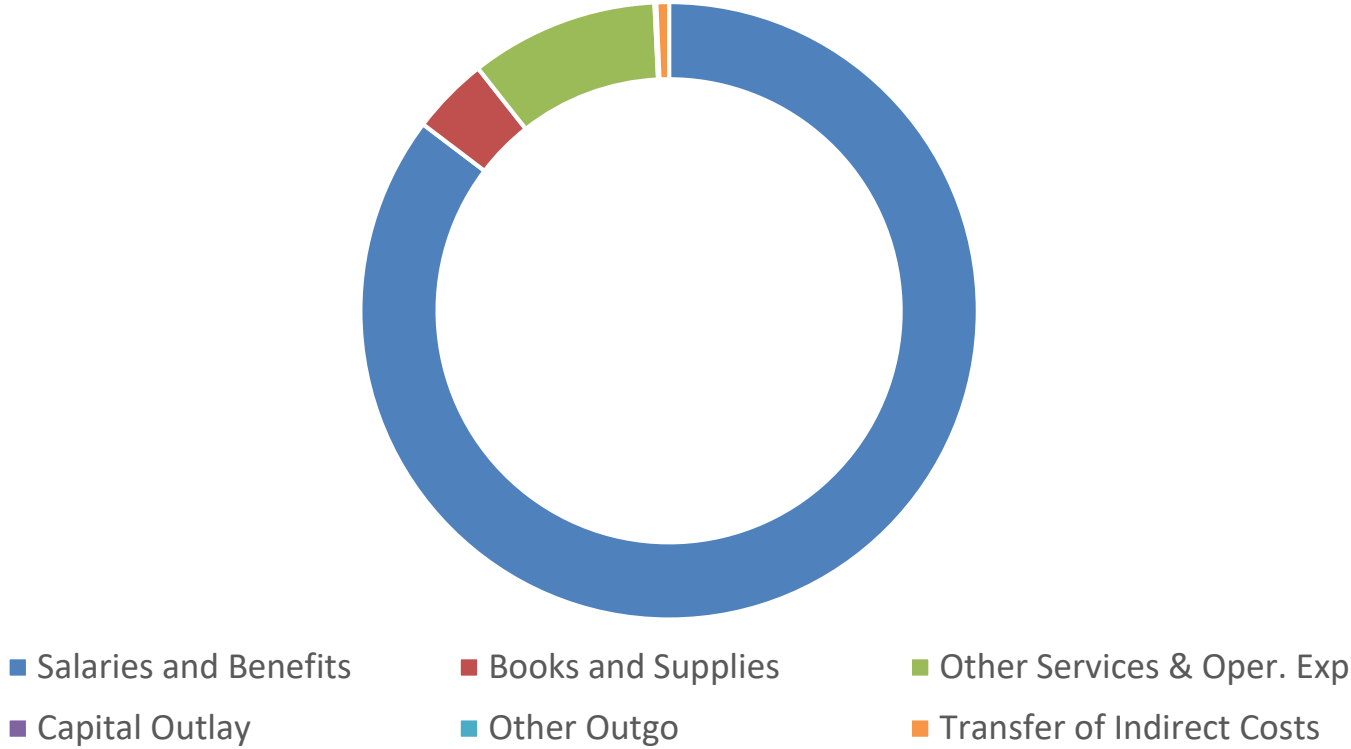
Description	2025-26 Second Interim		
	Unrestricted	Restricted	Combined
TOTAL REVENUES	84,408,974	131,103,626	215,512,600
TOTAL EXPENDITURES	99,445,573	158,719,266	258,164,839
Net Increase (Decrease)	(15,036,599)	(27,615,640)	(42,652,239)
FUND BALANCE			
Estimated Beginning Balance	52,423,542	39,814,163	92,237,705
Estimated Ending Balance	37,386,943	12,198,523	49,585,466

Continued deficit spending

GENERAL FUND EXPENDITURES 2025-26

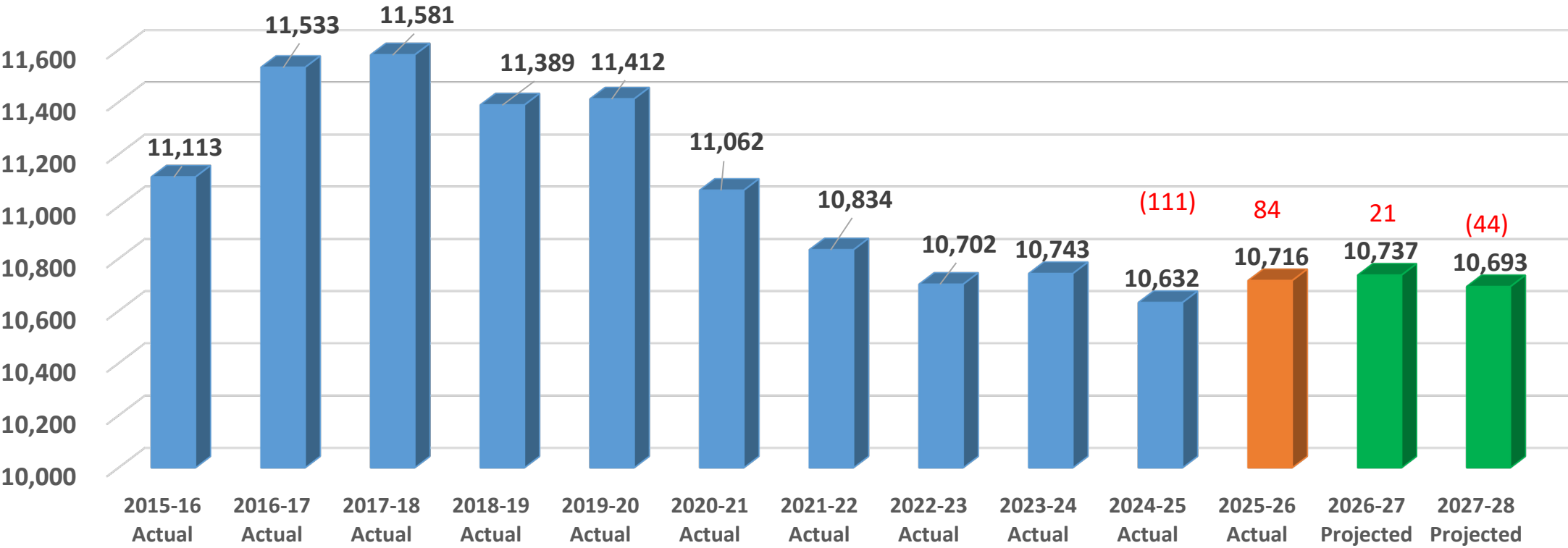
Description	Unrestricted	Restricted	Combined
EXPENDITURES			
Certificated Salaries	39,760,329	39,667,189	79,427,519
Classified Salaries	16,371,985	18,961,689	35,333,674
Benefits	29,544,139	37,221,899	66,766,037
Books and Supplies	4,070,378	13,497,505	17,567,883
Other Services & Oper. Exp	9,905,225	43,660,993	53,566,217
Capital Outlay	99,918	2,510,679	2,610,597
Other Outgo	-	2,755,440	2,755,440
Transfer of Indirect Costs	(661,621)	443,872	(217,749)
Other Adjustments	-	-	-
TOTAL EXPENDITURES	99,445,573	158,719,266	258,164,839

GENERAL FUND EXPENDITURES 2025-26



As Illustrated above, salaries and benefits comprise approximately 86% of the District's unrestricted budget and 70% of the total General Fund budget.

ENROLLMENT PROJECTIONS 2025-26 SECOND 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)

2025-26 Estimated 91.8%	
2026-27 Estimated 92.3%	(Increase by 0.5% on prior year)
2027-28 Estimated 92.8%	(Increase by 0.5% on prior year)

Cost of Living Adjustment (COLA)

Year	2025-26	2026-27	2027-28
2026-27 Governors January Budget	2.30%	2.41%	3.06%
2025-26 Enacted Budget	2.30%	3.02%	3.42%
Variance	0.00%	-0.61%	-0.36%

COLA changed 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%	26.40%	26.90%
Rate Variance	-0.24%	-0.41%	0.50%

Negotiations for 2025-26 are factored into Second 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		
Non spendable	25,000	Revolving bank account
Committed	7,744,946	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%)	7,744,946	State required 3%
Unassigned/Unappropriated	19,028,829	Utilized to reduce deficit in MYP
Total - Unrestricted Fund Balance	37,386,943	

FUND BALANCE - RESTRICTED

Restricted Fund Balance Assignments	
ELOP	4,686,556
Classified Employees Block Grant	33,576
Learning Recovery BG	841,749
Literacy Screenings (R7810)	43,904
CYBHI (R7811)	525,358
Donations	30,450
Tech Reserve	2,700,000
CTC Grant/Alder	2,048,021
LCAP	1,288,908
Total Assignments	12,198,523

RESTRICTED FUND BALANCE – DESCRIPTIONS

Expanded Learning Opportunities Program

\$4,686,556

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.

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.

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

\$841,749

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

RESTRICTED FUND BALANCE – DESCRIPTIONS

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.

Donations

\$30,450

Various donations to schools with specific stipulations of use

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

\$1,288,908

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.

DETAIL MULTI YEAR PROJECTION (MYP) – FIRST INTERIM

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

DETAIL MULTI YEAR PROJECTION (MYP) – SECOND INTERIM

Description	2025-26 Second Interim			2026-27 Projected Budget			2027-28 Projected Budget		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
REVENUES									
Local Control Funding Formula	154,808,072.00	3,911,149.00	158,719,221.00	158,957,152.00	3,911,149.00	162,868,301.00	162,814,209.00	3,911,149.00	166,725,358.00
Federal Revenue	-	7,649,122.21	7,649,122.21	-	6,910,604.85	6,910,604.85	-	6,910,604.85	6,910,604.85
State Revenue	4,272,526.00	36,889,814.32	41,162,340.32	4,272,526.00	35,650,696.23	39,923,222.23	4,272,526.00	31,050,696.23	35,323,222.23
Local Revenue	1,348,000.22	6,633,916.45	7,981,916.67	1,343,000.22	6,458,006.94	7,801,007.16	1,343,000.22	6,458,006.94	7,801,007.16
Contributions	(76,019,623.77)	76,019,623.77	-	(80,646,180.41)	80,646,180.41	-	(84,032,494.14)	84,032,494.14	-
TOTAL REVENUES	84,408,974.45	131,103,625.75	215,512,600.20	83,926,497.81	133,576,637.43	217,503,135.24	84,397,241.08	132,362,951.16	216,760,192.24
EXPENDITURES									
Certificated Salaries	39,760,329.48	39,667,189.31	79,427,518.79	41,313,287.48	37,697,509.37	79,010,796.85	41,912,330.48	38,244,123.37	80,156,453.85
Classified Salaries	16,371,984.53	18,961,689.16	35,333,673.69	15,915,895.53	19,287,200.16	35,203,095.69	16,146,675.53	19,566,864.16	35,713,539.69
Benefits	29,544,138.71	37,221,898.77	66,766,037.48	31,438,628.71	37,302,465.77	68,741,094.48	33,696,423.71	38,189,046.77	71,885,470.48
Books and Supplies	4,070,378.37	13,497,504.91	17,567,883.28	3,288,482.55	5,916,708.10	9,205,190.65	3,457,810.55	6,186,658.10	9,644,468.65
Other Services & Oper. Exp	9,905,224.57	43,660,992.58	53,566,217.15	7,551,624.09	31,123,345.85	38,674,969.94	14,726,616.36	25,926,850.58	40,653,466.94
Capital Outlay	99,917.65	2,510,679.04	2,610,596.69	99,917.65	1,050,096.33	1,150,013.98	99,917.65	1,050,096.33	1,150,013.98
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	(661,620.85)	443,871.85	(217,749.00)	(661,620.85)	443,871.85	(217,749.00)	(661,620.85)	443,871.85	(217,749.00)
Other Adjustments	-	-	-	-	-	-	(14,034,216.04)	-	(14,034,216.04)
TOTAL EXPENDITURES	99,445,573.46	158,719,265.62	258,164,839.08	99,301,436.16	135,576,637.43	234,878,073.59	95,699,158.39	132,362,951.16	228,062,109.55
Net Increase (Decrease)	(15,036,599.01)	(27,615,639.87)	(42,652,238.88)	(15,374,938.35)	(2,000,000.00)	(17,374,938.35)	(11,301,917.31)	-	(11,301,917.31)
FUND BALANCE, RESERVES									
Estimated Beginning Balance	52,423,541.93	39,814,162.84	92,237,704.77	37,386,942.92	12,198,522.97	49,585,465.89	22,012,004.57	10,198,522.97	32,210,527.54
Estimated Ending Balance	37,386,942.92	12,198,522.97	49,585,465.89	22,012,004.57	10,198,522.97	32,210,527.54	10,710,087.26	10,198,522.97	20,908,610.23
Nonspendable	25,000.00	-	25,000.00	25,000.00	-	25,000.00	25,000.00	-	25,000.00
Committed	8,744,946.00	-	8,744,946.00	9,046,343.00	-	9,046,343.00	3,000,000.00	-	3,000,000.00
Restricted	-	12,198,522.97	12,198,522.97	-	10,198,522.97	10,198,522.97	-	10,198,522.97	10,198,522.97
Assigned	1,843,222.26	-	1,843,222.26	843,222.26	-	843,222.26	843,222.26	-	843,222.26
Unassigned - REU @ 3%	7,744,946.00	-	7,744,946.00	7,046,343.00	-	7,046,343.00	6,841,865.00	-	6,841,865.00
Unassigned - Other	19,028,828.66	-	19,028,828.66	5,051,096.31	-	5,051,096.31	-	-	-
Total - Est. Fund Balance	37,386,942.92	12,198,522.97	49,585,465.89	22,012,004.57	10,198,522.97	32,210,527.54	10,710,087.26	10,198,522.97	20,908,610.23

SECOND INTERIM MYP

	2026-27	2027-28	Total
First Interim	4,088,338	25,213,472	29,301,810
Second Interim		14,034,216	14,034,216

Reasons for variance

Second Interim Remainder Reductions	6,410,000
Collective Bargaining Increase by 1.3% & Disability (0.2%)	5,855,245
Decrease in COLA, UPP	1,305,733
Second Interim Actuals	(6,762)
Pittsburg Pride	400,000
Substitute Rate	70,000
Total	14,034,216

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	*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

