



45 DAY REVISED BUDGET 2025-26

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Transitional Kindergarten

PUSD Impact
\$2,283,000 MYP



Universal Transitional Kindergarten

- Combined with previous investments, the Enacted Budget includes a total of \$2.1 billion to support universal transitional kindergarten
- Starting in 2025-26 and thereafter, all children whose fourth birthday occurs by **September 1** are eligible for Transitional Kindergarten (TK)

TK Ratio LCFF Add-on

- Additional investment is included to increase the TK ratio LCFF add-on

\$3,148 Per pupil for previous 12:1 student-to-adult ratio requirement

+ \$2,397 Additional per pupil for 10:1 student-to-adult ratio requirement effective in 2025-26

\$5,545 Total per-pupil add-on beginning in 2025-26



Student Support and Professional Development Discretionary Block Grant

- **\$1.7 billion for the Student Support and Professional Development Discretionary Block Grant**
 - **Allocated on an equal per-ADA basis**
 - **Estimated at \$315 per ADA**
- **Allowable spending uses are discretionary, although state priorities are highlighted:**
 - **Professional development for teachers on the English Language Arts (ELA) and English Language Development Framework, Literacy Roadmap, and Mathematics Framework**
 - **Teacher recruitment and retention efforts**
 - **Career pathways and dual enrollment**
- **Funds are available for expenditure through June 30, 2029**
- **Final expenditure report is due to the CDE by September 30, 2029**

PUSD Impact
\$3,038,561 One Time



Learning Recovery Emergency Block Grant

**PUSD Impact
\$840,121 One Time**

The Enacted Budget restored \$378.6 million to the LREBG, which supports learning recovery initiatives through the 2027-28 school year

**\$114 per ADA
based on 2021-22 ADA and UPP**

Beginning with the 2025-26 school year, LEAs must meet additional requirements to utilize the funds, and two new allowable uses of LREBG funds are added:

To utilize funds, LEAs must conduct a new student needs assessment

Expenditures and actions must be included in the LCAP

Training on mathematics and ELA frameworks are new allowable uses

UBA for SUN Bucks

**Universal Benefit Form (UBA)
Needs to be completed every year**

**Schools that participate in the NSLP or School Breakfast Program
must determine student eligibility for SUN Bucks¹**

**CEP Schools
Families must complete
UBA annually**



**Provision 2 Schools
Families must complete UBA
if a non-base year; otherwise,
use the NSLP application if a
base year**

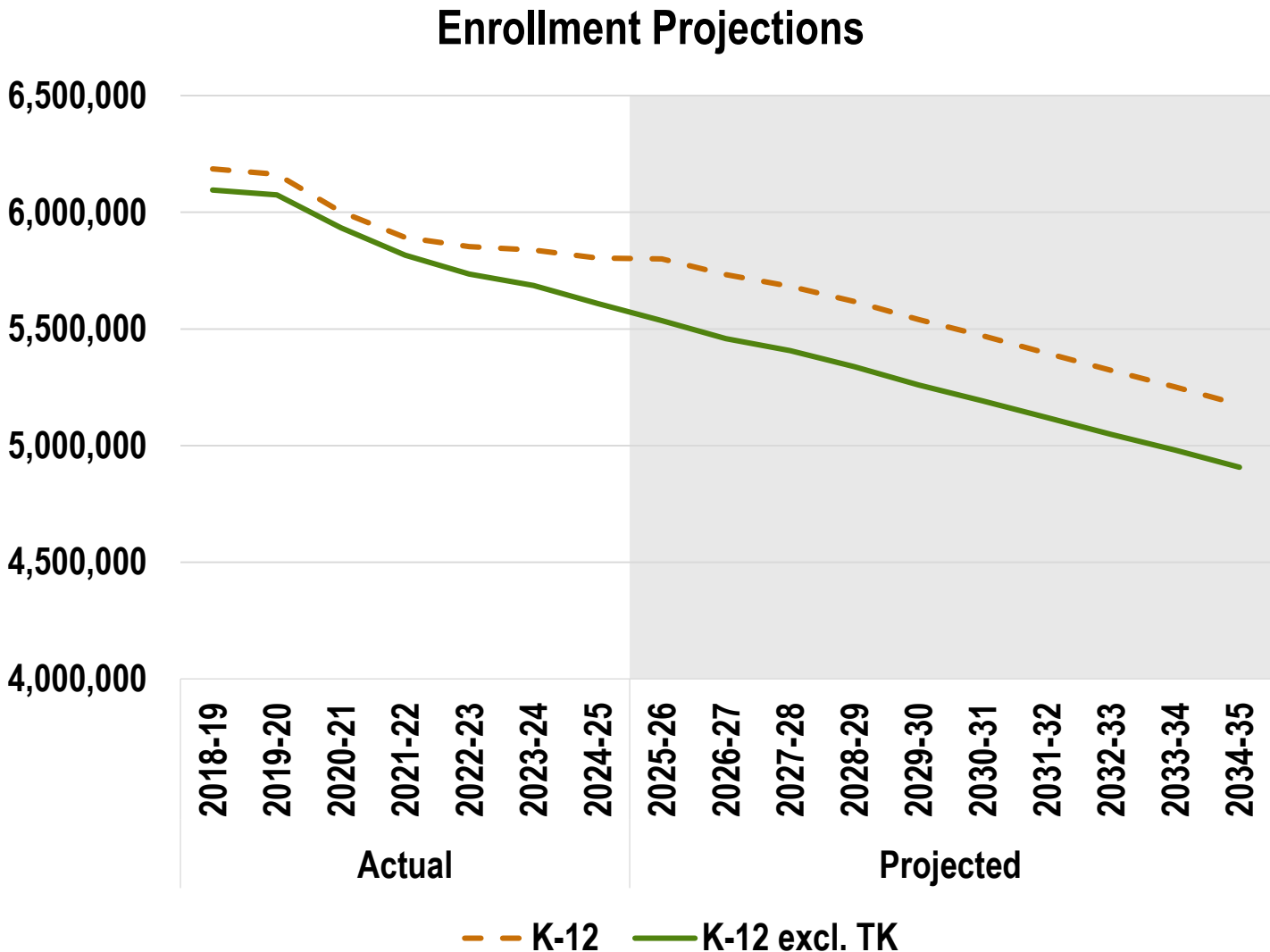
**Other Schools
Families must
complete NSLP form**

**This new requirement is in
effect starting summer 2025**

¹EC § 49506.5

Student Enrollment Forecast

- **Statewide enrollment continues to decline**
- **Since 2018-19, statewide enrollment has dropped 6.1%**
 - **By 2034-35, it is projected to decrease by 16.3%**
- **Implementation of TK has helped slow down the decline**
 - **But once TK is fully implemented in 2025-26, the annual 1% decline is forecasted to return for the next ten years**



Bargain Dollars, Not Percentages

- Avoid bargaining in percentages—Negotiate in actual dollars aligned with new local revenue

Year	ADA		Base Grant Grades 4-6		Total
2024-25	10,000	X	\$10,177	=	\$101,770,000
			+ \$234 COLA (2.30%)		
2025-26	9,800 ¹	X	\$10,411	=	\$102,027,800
			Increase		\$257,800

¹Assumes ADA decline of 2.00%

The year-over-year difference results in a \$257,800 increase that represents an increase of only 0.25%

CHANGES TO MYP

Average Daily Attendance (ADA)

- Attendance recovery will be fully factored at 91.5% over the MYP
- MYP Effect, +\$1,794,110

Transitional Kindergarten(TK)

- \$2,397 per student x ADA for TK
- MYP Effect, +\$2,283,000

Learning Recovery Educational Block Grant

- Added one time revenue and expenses for \$840,121
- Needs to be included in LCAP
- MYP Effect, +\$0

Health Benefits

- Kaiser rate increases projected to be approximately 5%
- MYP Effect, +\$ 3,273,855

Student Support and Professional Development Discretionary Block Grant

- Discretionary funds fully utilized to offset budget deficit
- MYP Effect, +\$ 3,038,561

DETAIL MULTI YEAR PROJECTION (MYP) – ADOPTED BUDGET

Description	2025-26 Adopted Budget			2026-27 Projected Budget			2027-28 Projected Budget		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
REVENUES									
Local Control Funding Formula	152,359,113.00	4,003,968.00	156,363,081.00	155,962,303.00	4,003,968.00	159,966,271.00	158,732,764.00	4,003,968.00	162,736,732.00
Federal Revenue	-	6,824,597.87	6,824,597.87	-	6,824,597.87	6,824,597.87	-	6,824,597.87	6,824,597.87
State Revenue	4,272,526.00	27,863,379.22	32,135,905.22	4,272,526.00	27,537,353.02	31,809,879.02	4,272,526.00	27,537,353.02	31,809,879.02
Local Revenue	1,139,928.17	5,735,086.09	6,875,014.26	1,134,928.17	5,735,086.09	6,870,014.26	1,134,928.17	5,735,086.09	6,870,014.26
Contributions	(78,724,901.06)	78,724,901.06	-	(80,852,875.47)	80,852,875.47	-	(84,004,435.20)	84,004,435.20	-
TOTAL REVENUES	79,046,666.11	123,151,932.24	202,198,598.35	80,516,881.70	124,953,880.45	205,470,762.15	80,135,782.97	128,105,440.18	208,241,223.15
EXPENDITURES									
Certificated Salaries	38,764,764.63	39,759,979.61	78,524,744.24	40,934,378.63	38,628,272.67	79,562,651.30	41,527,926.63	39,188,382.67	80,716,309.30
Classified Salaries	16,260,398.22	18,870,078.73	35,130,476.95	16,496,174.22	19,128,694.73	35,624,868.95	16,735,369.22	19,406,060.73	36,141,429.95
Benefits	30,642,231.51	36,847,206.06	67,489,437.57	32,953,577.51	37,106,520.06	70,060,097.57	35,218,570.51	37,994,064.06	73,212,634.57
Books and Supplies	3,328,529.22	5,830,070.43	9,158,599.65	3,235,664.96	4,234,479.16	7,470,144.12	3,374,131.96	4,234,479.16	7,608,611.12
Other Services & Oper. Exp	12,515,120.16	29,873,412.44	42,388,532.60	13,135,751.16	27,356,475.96	40,492,227.12	14,690,247.31	26,322,608.81	41,012,856.12
Capital Outlay	72,000.00	251,366.20	323,366.20	72,000.00	5,000.00	77,000.00	72,000.00	5,000.00	77,000.00
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	(708,841.31)	485,921.31	(222,920.00)	(708,841.31)	485,921.31	(222,920.00)	(708,841.31)	485,921.31	(222,920.00)
Other Adjustments	-	-	-	(24,873,277.00)	-	(24,873,277.00)	(32,028,442.35)	-	(32,028,442.35)
TOTAL EXPENDITURES	101,229,423.43	134,673,474.78	235,902,898.21	81,600,649.17	129,700,803.89	211,301,453.06	79,236,182.97	130,391,956.74	209,628,139.71
Net Increase (Decrease)	(22,182,757.32)	(11,521,542.54)	(33,704,299.86)	(1,083,767.47)	(4,746,923.44)	(5,830,690.91)	899,600.00	(2,286,516.56)	(1,386,916.56)
FUND BALANCE, RESERVES									
Estimated Beginning Balance	41,628,329.76	29,498,663.65	71,126,993.41	19,445,572.44	17,977,121.11	37,422,693.55	18,361,804.97	13,230,197.67	31,592,002.64
Estimated Ending Balance	19,445,572.44	17,977,121.11	37,422,693.55	18,361,804.97	13,230,197.67	31,592,002.64	19,261,404.97	10,943,681.11	30,205,086.08
Nonspendable	25,000.00	-	25,000.00	25,000.00	-	25,000.00	25,000.00	-	25,000.00
Committed	8,077,087.00	-	8,077,087.00	8,339,045.00	-	8,339,045.00	9,288,845.00	-	9,288,845.00
Restricted	-	17,977,121.11	17,977,121.11	-	13,230,197.67	13,230,197.67	-	10,943,681.11	10,943,681.11
Assigned	3,658,714.97	-	3,658,714.97	3,658,714.97	-	3,658,714.97	3,658,714.97	-	3,658,714.97
Unassigned - REU @ 3%	7,077,087.00	-	7,077,087.00	6,339,045.00	-	6,339,045.00	6,288,845.00	-	6,288,845.00
Unassigned - Other	607,683.47	-	607,683.47	-	-	-	-	-	-
Total - Est. Fund Balance	19,445,572.44	17,977,121.11	37,422,693.55	18,361,804.97	13,230,197.67	31,592,002.64	19,261,404.97	10,943,681.11	30,205,086.08

MYP Deficit is \$56.9M = 2025-26 Deficit \$24.9M + 2026-27 Deficit \$32.0M

DETAIL MULTI YEAR PROJECTION (MYP) – 45 DAY REVISED BUDGET

Description	2025-26 Adopted Budget			2026-27 Projected Budget			2027-28 Projected Budget		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
REVENUES									
Local Control Funding Formula	153,120,591.00	4,003,968.00	157,124,559.00	157,310,699.00	4,003,968.00	161,314,667.00	160,700,000.00	4,003,968.00	164,703,968.00
Federal Revenue	-	6,824,597.87	6,824,597.87	-	6,824,597.87	6,824,597.87	-	6,824,597.87	6,824,597.87
State Revenue	4,272,526.00	31,742,061.22	36,014,587.22	4,272,526.00	27,537,353.02	31,809,879.02	4,272,526.00	27,537,353.02	31,809,879.02
Local Revenue	1,139,928.17	5,735,086.09	6,875,014.26	1,134,928.17	5,735,086.09	6,870,014.26	1,134,928.17	5,735,086.09	6,870,014.26
Contributions	(78,724,901.06)	78,724,901.06	-	(80,995,359.47)	80,995,359.47	-	(84,289,607.20)	84,289,607.20	-
TOTAL REVENUES	79,808,144.11	127,030,614.24	206,838,758.35	81,722,793.70	125,096,364.45	206,819,158.15	81,817,846.97	128,390,612.18	210,208,459.15
EXPENDITURES									
Certificated Salaries	38,764,764.63	39,759,979.61	78,524,744.24	40,934,378.63	38,628,272.67	79,562,651.30	41,527,926.63	39,188,382.67	80,716,309.30
Classified Salaries	16,260,398.22	18,870,078.73	35,130,476.95	16,496,174.22	19,128,694.73	35,624,868.95	16,735,369.22	19,406,060.73	36,141,429.95
Benefits	29,550,946.51	36,847,206.06	66,398,152.57	31,862,292.51	37,106,520.06	68,968,812.57	34,127,285.51	37,994,064.06	72,121,349.57
Books and Supplies	3,328,529.22	5,830,070.43	9,158,599.65	3,235,664.96	4,234,479.16	7,470,144.12	3,374,131.96	4,234,479.16	7,608,611.12
Other Services & Oper. Exp	9,476,559.16	33,752,094.44	43,228,653.60	13,135,751.16	27,356,475.96	40,492,227.12	14,690,247.31	26,322,608.81	41,012,856.12
Capital Outlay	72,000.00	251,366.20	323,366.20	72,000.00	5,000.00	77,000.00	72,000.00	5,000.00	77,000.00
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	(708,841.31)	485,921.31	(222,920.00)	(708,841.31)	485,921.31	(222,920.00)	(708,841.31)	485,921.31	(222,920.00)
Other Adjustments	-	-	-	(18,029,880.00)	-	(18,029,880.00)	(29,024,715.35)	-	(29,024,715.35)
TOTAL EXPENDITURES	97,099,577.43	138,552,156.78	235,651,734.21	87,352,761.17	129,700,803.89	217,053,565.06	81,148,624.97	130,391,956.74	211,540,581.71
Net Increase (Decrease)	(17,291,433.32)	(11,521,542.54)	(28,812,975.86)	(5,629,967.47)	(4,604,439.44)	(10,234,406.91)	669,222.00	(2,001,344.56)	(1,332,122.56)
FUND BALANCE, RESERVES									
Estimated Beginning Balance	41,628,329.76	29,498,663.65	71,126,993.41	24,336,896.44	17,977,121.11	42,314,017.55	18,706,928.97	13,372,681.67	32,079,610.64
Estimated Ending Balance	24,336,896.44	17,977,121.11	42,314,017.55	18,706,928.97	13,372,681.67	32,079,610.64	19,376,150.97	11,371,337.11	30,747,488.08
Nonspendable	25,000.00	-	25,000.00	25,000.00	-	25,000.00	25,000.00	-	25,000.00
Committed	8,069,553.00	-	8,069,553.00	8,511,607.00	-	8,511,607.00	9,346,218.00	-	9,346,218.00
Restricted	-	17,977,121.11	17,977,121.11	-	13,372,681.67	13,372,681.67	-	11,371,337.11	11,371,337.11
Assigned	3,658,714.97	-	3,658,714.97	3,658,714.97	-	3,658,714.97	3,658,714.97	-	3,658,714.97
Unassigned - REU @ 3%	7,069,553.00	-	7,069,553.00	6,511,607.00	-	6,511,607.00	6,346,218.00	-	6,346,218.00
Unassigned - Other	5,514,075.47	-	5,514,075.47	-	-	-	-	-	-
Total - Est. Fund Balance	24,336,896.44	17,977,121.11	42,314,017.55	18,706,928.97	13,372,681.67	32,079,610.64	19,376,150.97	11,371,337.11	30,747,488.08

MYP Deficit is \$47.0M = 2025-26 Deficit \$18.0M + 2026-27 Deficit \$29.0M 10

BUDGET - CONTRA COSTA COUNTY OVERSIGHT

Negative fund balance projection:

- AB 1200 requires the school district to provide with the budget, annual audit and interim certifications a statement identifying the reasons for a negative unrestricted fund balance or cash balance and the steps that have been taken to ensure that negative balance will not occur. [E.C. 42127.5]

TIMELINE

