

Denair Unified School District

2024-2025 Proposed Budget Report



*Where students are family
and learning comes to life!*

3460 Lester Road
Denair CA, 95316

Board Presentation and Public Hearing
June 6, 2024

Final Presentation and Adoption
June 13, 2024

Denair Unified School District
2024-2025 Proposed Budget Report and Multiyear Fiscal Projection
Public Hearing and Presentation – June 6, 2024
Board Adoption – June 13, 2024

Local Educational Agencies are required to adopt a budget prior to July 1 of each year in order to authorize the expenditure of funds. The proposed budget is only an initial blueprint for revenues and expenditures since the preparation of the proposed budget occurs before the State has enacted its budget, and before actual expenditures are known for the current year. In the event that material revisions are necessary, a revised budget will be presented no less than 45 days after the Enacted State Budget.

Governor’s Revised State Budget Proposal “May Revision”

On May 10, 2024, Governor Gavin Newsom released the May Revision for the proposed 2024-25 State Budget. The deficit has been adjusted both up and down since his January Budget Proposal, recognizing further declines in state revenues and the Legislature’s “early action solutions,” resulting in the governor now projecting a \$27.6 billion state deficit. The governor is addressing the state’s challenges through reserve drawdowns, spending reductions, new revenue proposals, internal borrowing, funding delays, fund shifts, and deferrals.

Major funding provisions in the 2024-25 Governor’s May Revision are as follows:

- The funded COLA to the Local Control Funding Formula (LCFF), special education and several other categorical programs outside the LCFF is 1.07 percent.
- The May Revision includes several proposals to address chronic absenteeism and lost instructional time, including the following (see Attendance Recovery and Instructional Continuity and Learning Recovery Emergency Block Grant below for further details):
 - Allowing attendance recovery time to be added to the attendance data submitted to the CDE, both for funding purposes and chronic absenteeism.
 - Requiring schools to give students access to remote instruction or support to enroll in a neighboring LEA when emergency school closures last five days or more.
 - Requiring schools to focus the use of unexpended Learning Recovery Emergency Block Grant (LREBG) funds on actions to address the needs of students most affected by learning loss.
- No cost-of-living adjustment (COLA) is provided for the California State Preschool Program, pursuant to Chapter 41, Statutes of 2023. Instead, the budget maintains funding to implement the current negotiated agreement between the state and Child Care Providers United – California on rates paid to preschool and child care providers. These rates will be renegotiated for 2025-26.
- The May Revision proposes to pause the expansion of slots in the child care programs administered by the Department of Social Services (DSS). As a result, DSS has notified tentative 2024-25 General Child Care and Development Program (CCTR) expansion awardees that there is insufficient funding to support 2024-25 CCTR expansion awards

under the May Revision proposal; that the DSS will not be issuing CCTR expansion contracts or awards until further notice; and that DSS will communicate any status changes in the future.

- An elimination of planned increased investments in the 2025-26 and 2026-27 fiscal years to fund preschool inclusivity. Providers will still be required to serve at least 5% of students with disabilities.
- The May Revision proposed an increase of \$395 million to the Green School Bus Grant Program for the 2024-25 year and a reduction in the remaining out-year budget commitment to support this program, from \$500 million to roughly \$105 million. Approximately \$254 million from unused Inclusive Early Education Expansion Program Grant and other unspent funds will be used to support this program.
- The reduction of \$60.2 million in one-time support for the Golden State Teacher Grant Program. This reduction is subject to change as the DOF received updated program expenditure information after the release of the May Revision.
- The May Revision eliminates the \$375 million proposed in the January Governor's Budget for the School Facility Program.
- The May Revision proposes to eliminate the \$550 million that was planned for the California Preschool, Transitional Kindergarten and Full-Day Kindergarten Facilities Grant Program in 2024-25. The Governor's Budget proposed delaying the \$550 million to 2025-26, which was adopted as part of the budget early action in AB 106; the May Revision proposes eliminating the planned out-year investment.

Although the Governor's May Revision fully funds the COLA and avoids cuts to most ongoing education programs, LEAs should remain aware of the estimated \$26.7 billion state budget deficit for the 2024-25 fiscal year. The May Revision addresses deficits through an \$8.8 billion accounting shift (see Proposition 98 Risk Factors below) and a depletion of the \$8.4 billion Public School System Stabilization Account (PSSSA). As a result, there is a risk of further state budget shortfalls that could result in cuts to education spending.

Moreover, many LEAs continue to experience chronic student absences, long-term declining enrollment, and various cost pressures such as increased pension rates and energy costs. In addition, all remaining COVID-19 fiscal relief funding (e.g., Elementary and Secondary School Emergency Relief Fund and Expanded Learning Opportunities Grant) will expire on September 30, 2024. As a reminder, the Arts, Music and Instructional Materials Discretionary Block Grant and the Educator Effectiveness Block Grant expire on June 30, 2026, and the LREBG expires on June 30, 2028.

Finally, the cap on special education local plan area administrative costs included in the 2024 Budget Act was one-time and is not proposed to be extended into 2024-25.

Local Control Funding Formula

The Governor's Budget includes a 1.07% COLA to the LCFF. When combined with population adjustments and continued reliance on one-time funding, LCFF funding is approximately \$629 million higher for the 2024-25 fiscal year.

To fully fund the LCFF and maintain the level of current-year apportionments, the May Revision proposes withdrawing approximately \$5.8 billion from the Public School System Stabilization Account (PSSSA) for 2023-24 and another \$2.6 billion for 2024-25. However, this was modified by the May 27, 2024, agreement between the Governor and the California Teachers Association (CTA); see Proposition 98 Risk Factors below.

Declining enrollment protection for school districts will continue, allowing districts to use the greater of current year, prior year, or average of the three most recent prior years' average daily attendance (ADA). Charter schools will continue to be funded based on current year ADA. All LEAs should continue to develop multiple financial projection scenarios using all available options to ensure they are prepared for both best- and worst-case budgets and are better able to adapt to economic uncertainty.

Attendance Recovery and Instructional Continuity

The Governor's Budget proposes statutory changes to allow school districts and classroom based charter schools to provide attendance recovery opportunities to classroom-based students to make up for lost instructional time.

The intent behind the attendance recovery proposal is to (1) offset student absences and mitigate student learning loss, chronic absenteeism and related fiscal impacts to districts and classroom-based charter schools, and (2) provide attendance and instructional opportunities outside of the regular school day. The intent of the instructional continuity proposal is to facilitate continuity of learning during events that disrupt regular classroom instruction (e.g., emergencies). Highlights of the proposals are as follows:

Attendance Recovery

- In the May Revision, the governor proposed to delay implementation of the attendance recovery proposal until July 1, 2025.
- ADA recovery is capped at the lesser of the number of absences a student has accrued during the school year or 15 days and may be claimed in 15-minute increments of instruction when a student is under the immediate supervision and control of a certificated employee and engaged in educational activities that are substantially equivalent in quality and content to what the student would receive in their regular classroom.
- ADA is credited to a student as a full day of attendance once the student has met the minimum daily instructional minute requirement for their grade span.
- Attendance recovery may be offered before or after school, on weekends, or during intersessional periods, and it must be credited to the school year in which the attendance recovery program is operated.

- Expanded Learning Opportunity Program (ELOP) funds may be used if a certificated staff member of the district or charter school is providing instruction and that instruction is substantially equivalent in quality and content to what the pupil would otherwise receive as part of their regular classroom-based instructional program.
- Participation is not mandatory and shall be at the election of the student, parent, or guardian.

Instructional Continuity

- The proposed implementation date of the instructional continuity proposal is fiscal year 2024-25.
- An instructional continuity program is capped at 15 days per school year unless it is medically necessary or a student is unable to attend due to an emergency situation. The May Revision eliminates the broader exemption for students experiencing significant personal difficulties that directly affect their ability to attend school.
- Instructional content must be substantially equivalent to what a student would receive in their regular classroom-based instructional program.
- A signed parental agreement is required and can be initiated at any time.

Beginning in fiscal year 2025-26, the instructional continuity proposal removes the distinction between short-term and long-term independent study by striking the references to independent study being offered for more than 14 days or less than 15 days (e.g., written agreement timeline).

When submitting J-13A requests for school closures and material decreases in ADA that occur after July 1, 2025, LEAs must certify that, as part of instructional continuity, they offered all affected pupils in-person or remote instruction within the home LEA, or support to enroll in or be temporarily assigned to another LEA, no later than five calendar days after the first day of a school closure or material decrease in attendance.

- In fiscal year 2024-25, LEAs that submit a Form J-13A request are required to adopt a plan to offer remote instruction through either an instructional continuity (IC) program or independent study within five calendar days of a school closure or material decrease in attendance.

Equity Multiplier and Local Accountability Plan

Equity multiplier funds are calculated based on school sites with prior year “nonstability rates” greater than 25 percent and prior year socioeconomically disadvantaged pupil rates of greater than 70 percent. Funding is allocated per unit based on the school site’s total prior year adjusted cumulative enrollment.

- ***School site*** is defined as an individual school in an eligible LEA and does not include the district office.
- ***Non Stability Rate*** means the percentage of pupils who are either enrolled for less than 245 continuous days between July 1 and June 30 of the prior school year or who exited a school between July 1 and June 30 of the prior school year due to truancy,

expulsion, or for unknown reasons and without stable subsequent enrollment at another school, as identified in the stability rate data file.

- ***Per-unit funding amount*** is based on total statewide eligible enrollment and the amount of funds available, as reported in the stability rate data file.

Statutory proposed **changes to the equity multiplier at the May Revise** include:

- The definition of a school site is clarified to exclude a district office from individual schools in an eligible LEA.
- An eligible school site shall not receive funding of less than fifty thousand dollars (\$50,000); the May Revision adjusts this minimum funding amount by applying a COLA to this minimum.
- A school site deemed eligible based on prior-year data shall be deemed ineligible if the school site has closed in the year in which the funds are allocated.
- Unspent funds from any fiscal year provided to an LEA with a school site that has closed would be returned to the CDE. LEAs must report the total amount of unspent funds in accordance with instructions and forms prescribed and furnished by the superintendent of public instruction (SPI).

This does not currently apply to Denair schools as the District and Charters do not meet the requirements of the non stability rate requirements.

Learning Recovery & Arts and Music Block Grants

The January Governor’s Budget proposed new restrictions on LREBG expenditures. The proposal would require that LREBG expenditures be evidence-based as defined in federal law, and that they be based on a formal needs assessment that identifies the students who most need learning recovery. It targets services toward those students.

The May Revision eliminates the reference to these new provisions applying to unencumbered funds as of July 1, 2024, and instead clarifies that the new requirements apply to the use and expenditure of LREBG funds for the 2025-26, 2026-27 and 2027-28 school years. The LREBG needs assessment and planned expenditures would need to be included in the local control and accountability plan (LCAP) for July 1, 2025, through June 30, 2028. The CDE would be required to update the LCAP instructions accordingly by January 31, 2025.

Arts, Music & Instructional Materials Discretionary Block Grant (AMIMDBG)

The May Revision makes one technical adjustment to the AMIMDBG. Current law states that these funds are “available for encumbrance through June 30, 2025.” The May Revision changes the code to state that the funds are “available for expenditure through June 30, 2026.” In addition, the proposed change states that LEAs must report final expenditures to the CDE by

September 30, 2026, and provides a mechanism for the CDE to collect any unexpended grant funds.

A-G Completion Improvement Grant

The May Revision makes one technical adjustment to the A-G Completion Grants. Current law states that these funds are “available for **encumbrance or expenditure** through June 30, 2026.” The May Revision changes the code to state that the funds are “available for **expenditure** through June 30, 2026.” The May revision also added a requirement for LEAs to report final expenditures to the CDE by September 30, 2026, and provides a mechanism for the CDE to collect any unexpended grant funds.

Expanded Learning Opportunities Program

The May Revision proposes new expenditure deadlines for both prior year ELOP funds and for future ELOP allocations. Under the proposal, any encumbered 2021-22 and 2022-23 ELOP funds must be expended by September 30, 2024. In addition, starting with the 2023-24 ELOP allocation, LEAs will have two fiscal years to expend the funds, meaning that the 2023-24 allocation would have to be expended by June 30, 2025, and the 2024-25 allocation would have to be expended by June 30, 2026, etc. Any funds not expended by the applicable deadline “shall be returned to the state.” Finally, there is legislative intent language that specifies, starting in 2025-26, “school districts and charter schools shall annually declare their operational intent to run the Expanded Learning Opportunities Program,” meaning that LEAs will need to opt in to the program to receive funding starting in 2025-26 if this intent language becomes law.

Proposition 98 Risk Factors

On May 27, 2024, the governor and the CTA reached an agreement that would withdraw the accounting shift proposed in the May Revision and replace it with an alternative solution that changes the scoring of Proposition 98, suspends Proposition 98 in the current year, and adds a maintenance factor to be paid back to education in the future. The Legislature must either concur with this agreement or negotiate an alternate solution.

LEAs should be aware of the following risks if the proposed alternative solution is accepted:

- Cash deferrals. For example, possibly deferring the June 2025 apportionment to July 2025.
- Maintenance factor repaid through a restricted program.
- Possible reductions to existing programs or reductions in expansions to existing programs.
- The possible rescinding of unallocated grants.
- Creating a long-term obligation to education that could lead to future reductions.

How we got to this point

California revenues depend on three major tax revenue sources: sales, corporate, and personal.

Of the three tax types, personal income tax is the most volatile. Over the last several years, California has seen



significant revenue volatility, which resulted in the 2021 and 2022 budget acts showing **higher growth assumptions than achieved**, creating a misalignment between expenditures and revenues.

In 2022-23 and 2023-24, the revenue shortfall resulted in an \$8.8 billion overpayment of Proposition 98. To address the overpayment, in January and May the governor proposed an accounting shift. In essence, the governor's proposal financed payments it had already made to schools by creating internal borrowing that would be repaid in future years. The repayment would have been recognized gradually over five years, beginning in 2025-26. The May 27, 2024 agreement with CTA changes this approach.

2024-2025 DUSD Primary Budget Components

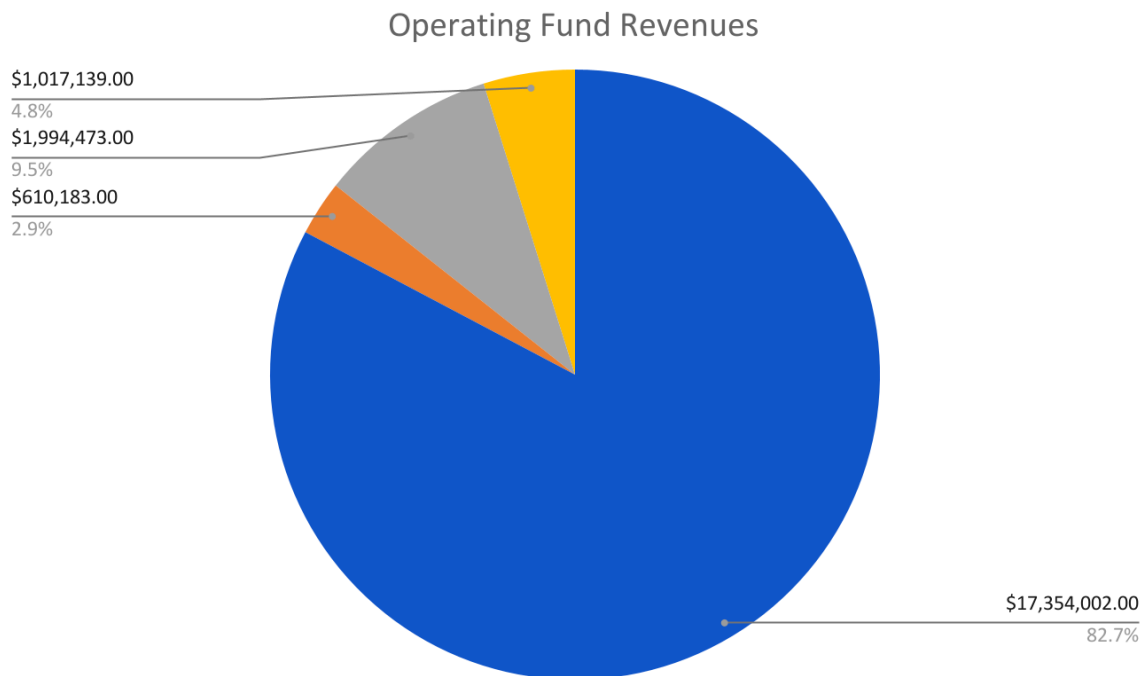
- Average Daily Attendance (ADA)
- Estimated 2024-25 P-2 ADA is 1254 District-wide:
 - DMS – 272 (+5)
 - DHS – 279 (+19)
 - DECA – 533 (+5)
 - DCA – 173 (+19)
- Estimate an increase of approximately 24 ADA from 2023-2024 for non-charter schools and an increase of 24 for charter schools.
- When estimating ADA, anticipated students from new surrounding developments are not factored into the calculation. In the event new students do enroll in Denair schools, those new students will be accounted for on Information Day (first Wednesday of October) and these projections will then be revised during the First Interim reporting period.
- Estimated DECA ADA includes additional TK students.
- Estimated DCA ADA includes additional independent study students and hourly expenses have also increased to reflect the additional students.
- The District's unduplicated pupil percentage for supplemental & concentration funding is estimated to be 65.39%. The percentage will be revised based on final data.
- Lottery revenue is estimated to be \$177 per ADA for unrestricted purposes and \$72 per ADA for restricted purposes.
- Mandated Cost Block Grant is \$38.21 for TK-8 ADA, and \$73.62 for 9-12 ADA at non-charter schools and \$20.06 for TK-8 ADA, and \$55.76 for 9-12 ADA at charter schools.
- Except as illustrated under Contributions to Restricted Programs, all federal and state restricted categorical programs are self-funded.

General Fund Revenue Components

The District and Charters receive funding for its general operations from various sources. A breakdown of the major funding sources is illustrated below:

***Includes** Denair Charter Academy*

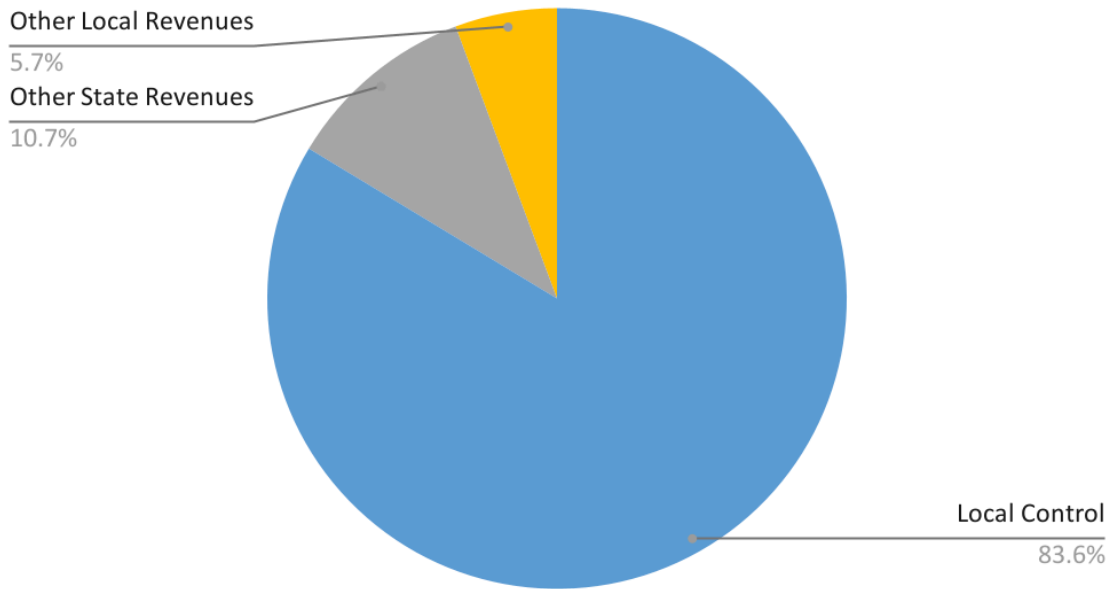
Description	Amount
Local Control Funding Formula	\$17,354,002.00
Federal Revenues	\$610,183.00
Other State Revenues	\$1,994,473.00
Other Local Revenues	\$1,017,139.00
Total	\$20,975,797.00



***Excludes** Denair Charter Academy*

Description	Amount
Local Control Funding Formula	\$14,941,799.00
Federal Revenues	\$610,183.00
Other State Revenues	\$1,906,814.00
Other Local Revenues	\$1,017,139.00
Total	\$18,475,935.00

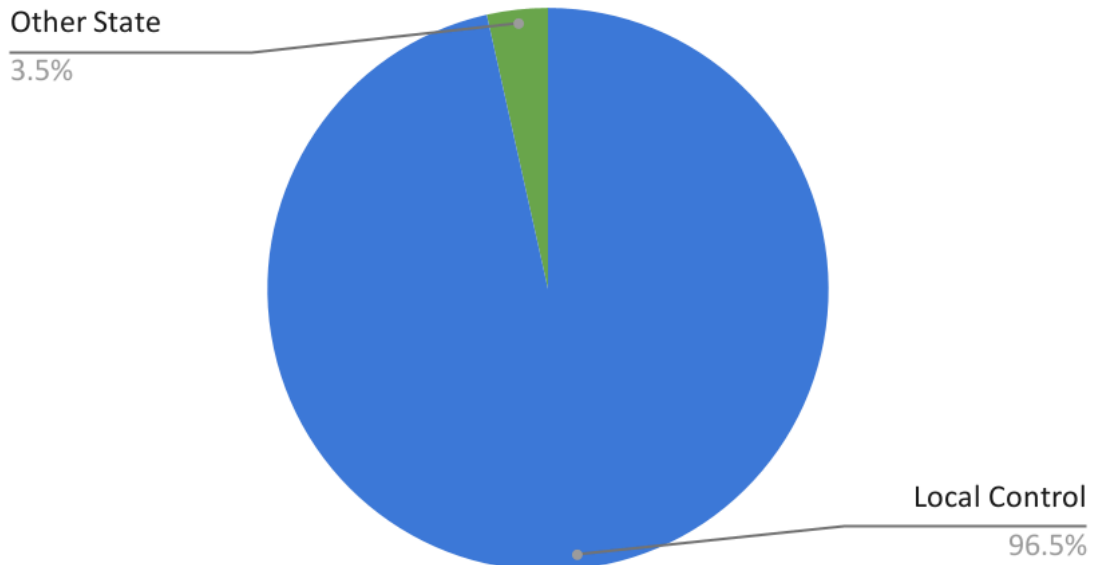
Operating Fund Revenues



*Denair Charter Academy **Only***

Description	Amount
Local Control Funding Formula	\$2,001,244.00
Federal Revenues	\$0.00
Other State Revenues	\$171,175.00
Other Local Revenues	\$33,211.00
Total	\$2,205,630.00

Operating Fund Revenues



Education Protection Account

Illustrated below is how the District's EPA funds are appropriated for the 2024-25 school year. Amounts will be revised throughout the year based on information received from the State.

Education Protection Account (EPA)				
Fiscal Year Ending June 30, 2025				
	Denair Unified School District (DUSD)	Denair Elementary Charter Academy (DECA)	Denair Charter Academy (DCA)	Total
BUDGETED REVENUES				
General Purpose Revenues	\$ 7,673,824	\$ 7,015,973	\$ 2,412,203	\$ 17,102,000
EPA Factor	9%	2%	15%	7%
Estimated EPA	\$ 715,542	\$ 106,600	\$ 365,877	\$ 1,188,019
BUDGETED EXPENDITURES				
Certificated Instructional Salaries	620,415	78,523	338,837	1,037,775
Certificated Instructional Benefits	95,127	28,077	27,040	150,244
Estimated EPA	\$715,542	\$106,600	\$365,877	\$1,188,019

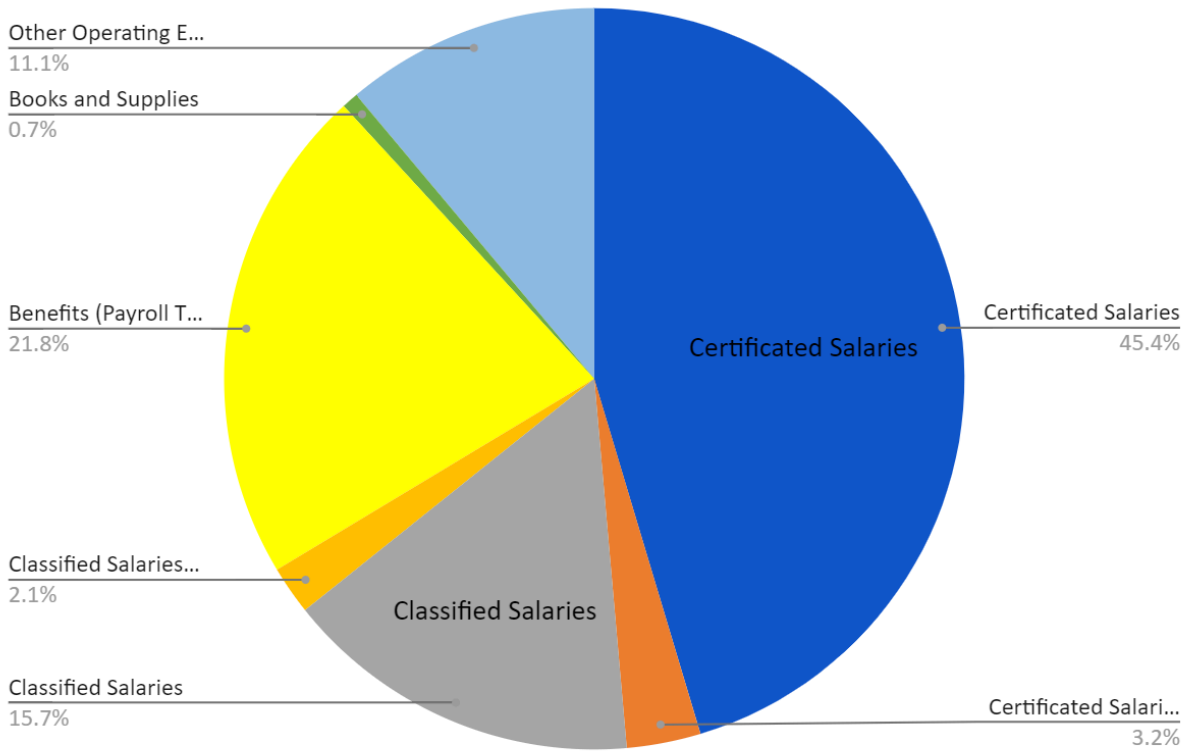
Operating Expenditure Components (includes Denair Charter Academy)

The General Fund is used for the majority of the functions within the District. As illustrated below, the largest part of expenditures are salaries and benefits that comprise approximately 89% of the District's unrestricted budget, and approximately 82% of the total General Fund budget.

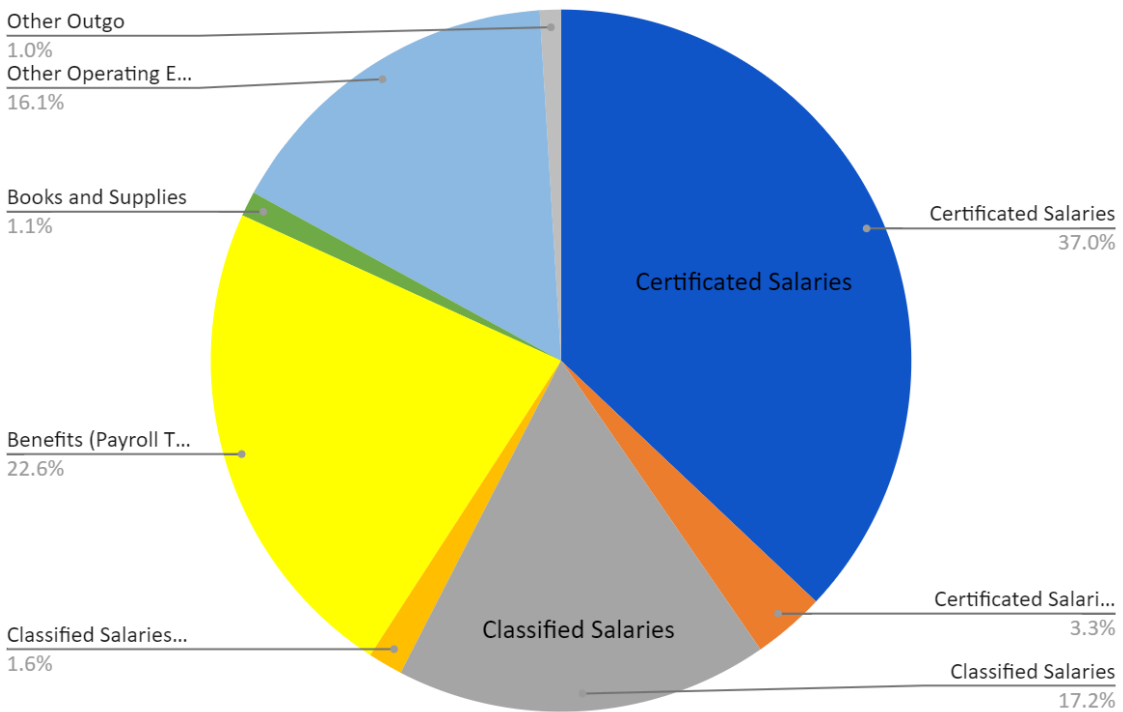
Description	Unrestricted	Restricted	Combined
Certificated Salaries	\$6,175,683.00	\$1,519,918.00	\$7,695,601.00
Certificated Salaries (Management & Admin)	\$440,231.00	\$253,308.00	\$693,539.00
Classified Salaries	\$2,133,485.00	\$1,442,394.00	\$3,575,879.00
Classified Salaries (Management & Confidential)	\$288,205.00	\$43,698.00	\$331,903.00
Benefits (Payroll Taxes and Health & Welfare Contributions)	\$2,964,471.00	\$1,738,109.00	\$4,702,580.00
Books and Supplies	\$97,733.00	\$140,408.00	\$238,141.00
Other Operating Expenditures	\$1,513,387.00	\$1,828,554.00	\$3,341,941.00
Capital Outlay	\$0.00	\$0.00	\$0.00
Other Outgo	-\$75,804.00	\$279,007.00	\$203,203.00
Total	\$13,537,391.00	\$7,245,396.00	\$20,782,787.00

Following is a graphical description of expenditures by percentage:

Unrestricted



Combined

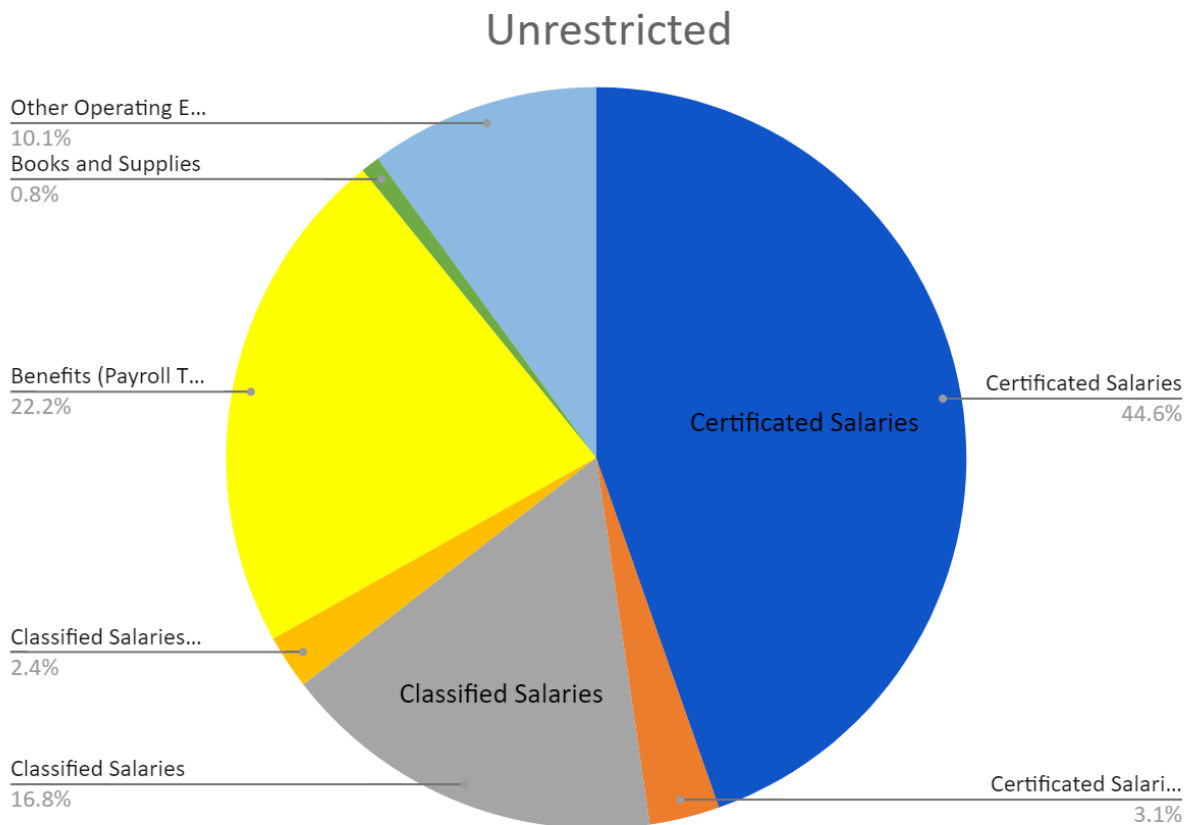


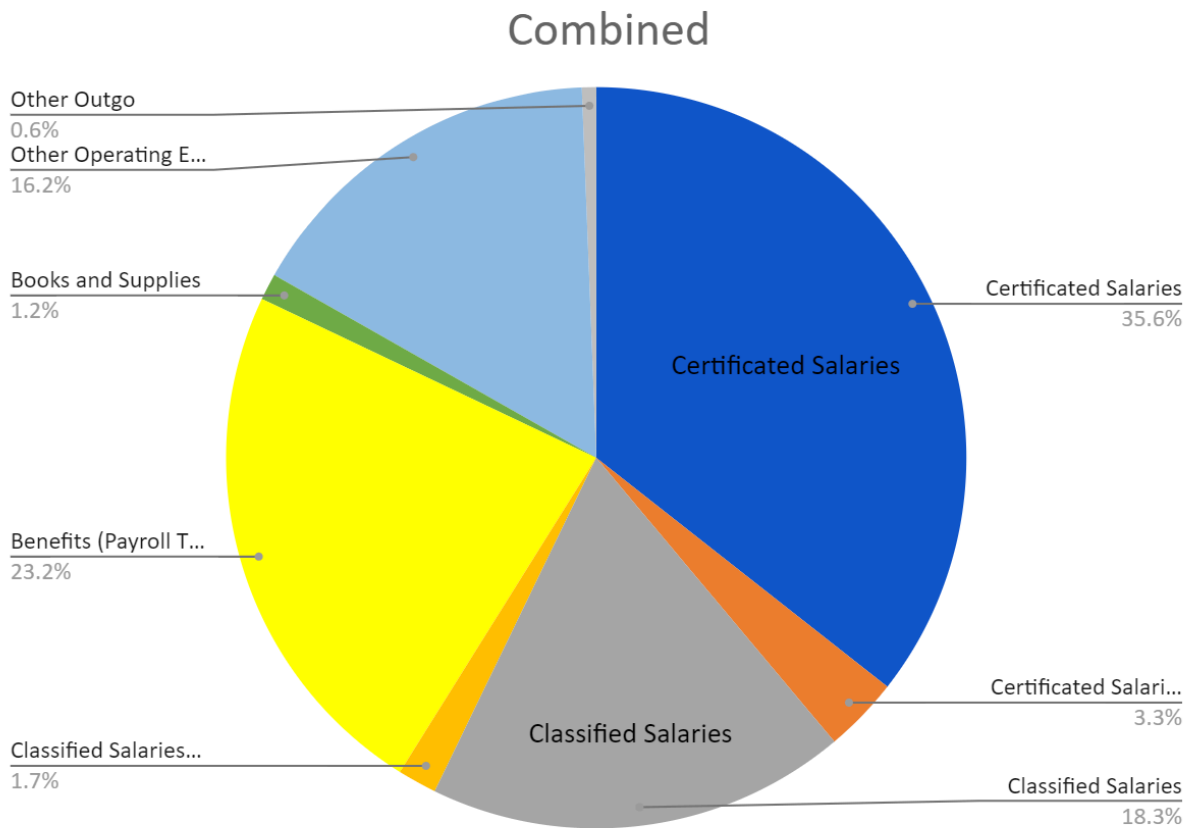
Operating Expenditure Components (excludes Denair Charter Academy)

The General Fund is used for the majority of the functions within the District. As illustrated below, the largest part of expenditures are salaries and benefits that comprise approximately 90% of the District's unrestricted budget, and approximately 82% of the total General Fund budget.

Following is a graphical description of expenditures by percentage:

Description	Unrestricted	Restricted	Combined
Certificated Salaries	\$5,144,761.00	\$1,431,800.00	\$6,576,561.00
Certificated Salaries (Management & Admin)	\$353,637.00	\$253,308.00	\$606,945.00
Classified Salaries	\$1,941,294.00	\$1,442,394.00	\$3,383,688.00
Classified Salaries (Management & Confidential)	\$271,666.00	\$43,698.00	\$315,364.00
Benefits (Payroll Taxes and Health & Welfare Contributions)	\$2,565,128.00	\$1,712,689.00	\$4,277,817.00
Books and Supplies	\$94,733.00	\$118,802.00	\$213,535.00
Other Operating Expenditures	\$1,159,182.00	\$1,828,554.00	\$2,987,736.00
Capital Outlay	\$0.00	\$0.00	\$0.00
Other Outgo	-\$147,001.00	\$262,266.00	\$115,265.00
Total	\$11,383,400.00	\$7,093,511.00	\$18,476,911.00



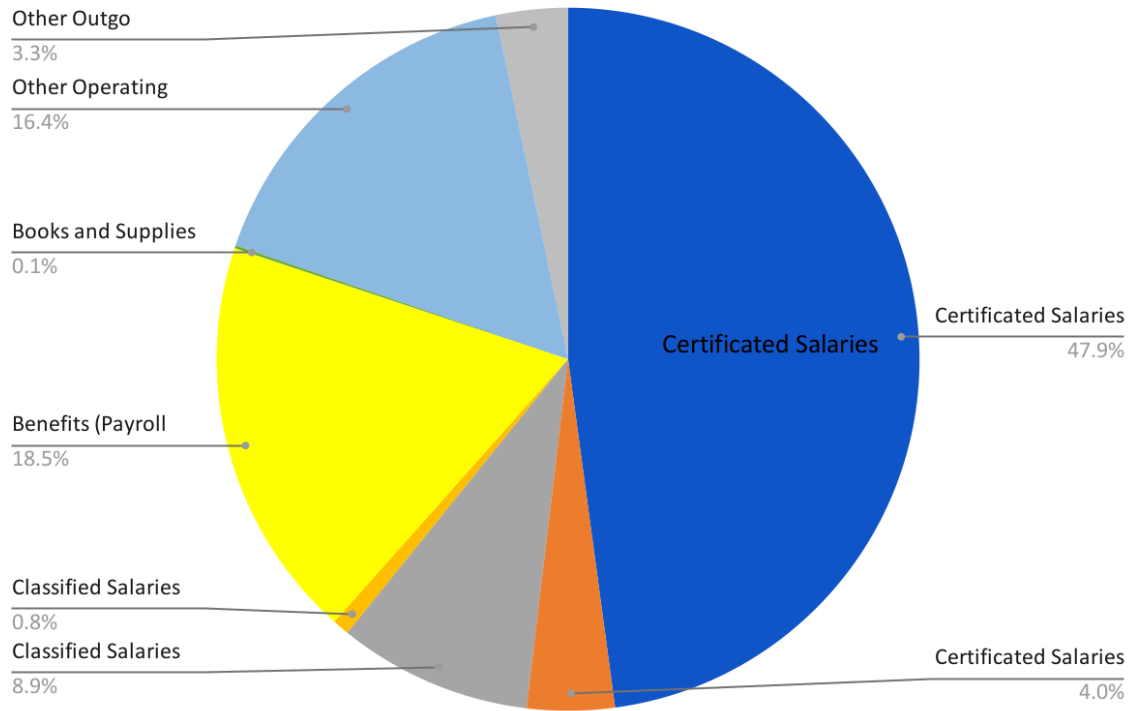


Operating Expenditure Components (Denair Charter Academy only)

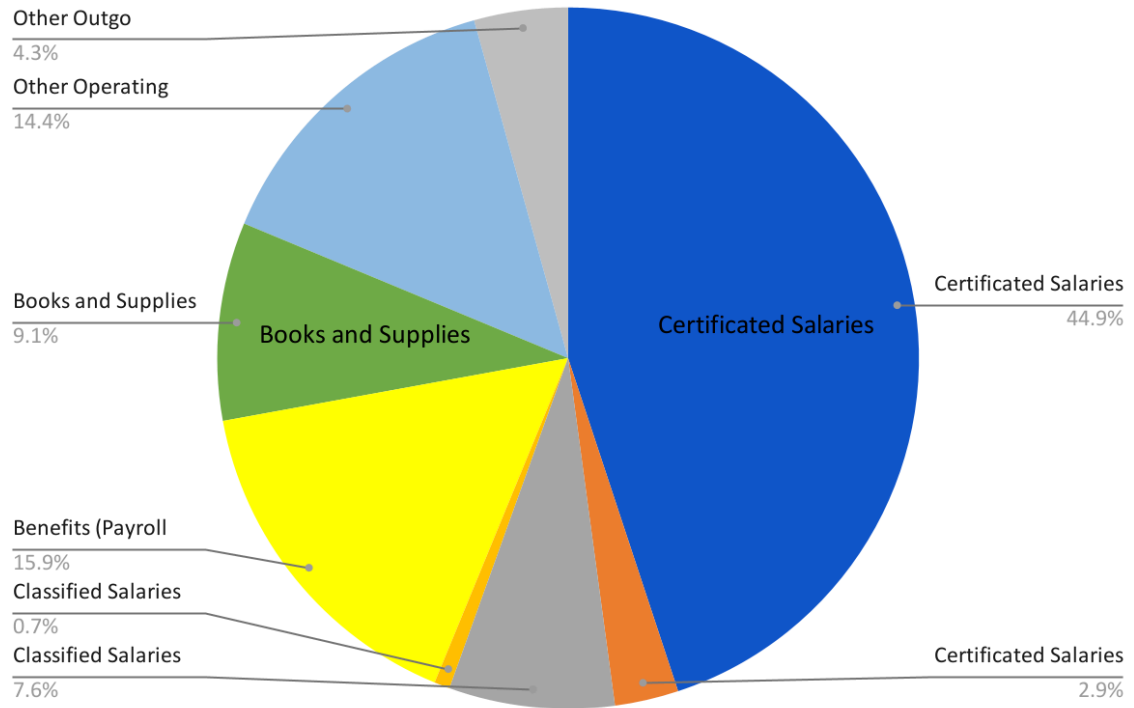
The General Fund is used for the majority of the functions within the Denair Charter Academy (DCA). As illustrated below, the largest part of expenditures are salaries and benefits that comprise approximately 80% of DCA's unrestricted budget, and approximately 80% of its total General Fund budget.

Description	Unrestricted	Restricted	Combined
Certificated Salaries	\$1,030,922.00	\$88,118.00	\$1,119,040.00
Certificated Salaries (Management & Admin)	\$86,594.00	\$0.00	\$86,594.00
Classified Salaries	\$192,191.00	\$0.00	\$192,191.00
Classified Salaries (Management & Confidential)	\$16,539.00	\$0.00	\$16,539.00
Benefits (Payroll Taxes and Health & Welfare Contributions)	\$399,343.00	\$25,420.00	\$424,763.00
Books and Supplies	\$3,000.00	\$21,606.00	\$24,606.00
Other Operating Expenditures	\$354,205.00	\$0.00	\$354,205.00
Capital Outlay	\$0.00	\$0.00	\$0.00
Other Outgo	\$71,197.00	\$16,741.00	\$87,938.00
Total	\$2,153,991.00	\$151,885.00	\$2,305,876.00

Unrestricted



Combined



Contributions to/from Restricted Programs

The budget includes the following contributions of unrestricted resources to restricted programs to cover restricted program expenditures in excess of revenue, these are recorded as contributions:

Includes Denair Charter Academy -

Description	Proposed Budget
Special Education	\$2,982,426.00
Restricted Maintenance Account	\$646,193.00
TOTAL CONTRIBUTIONS	\$3,628,619.00

Excludes Denair Charter Academy

Description	Proposed Budget
Special Education	\$2,879,379.00
Restricted Maintenance Account	\$646,193.00
TOTAL CONTRIBUTIONS	\$3,525,572.00

Denair Charter Academy only

Description	Proposed Budget
Special Education	\$103,047.00
TOTAL CONTRIBUTIONS	\$103,047.00

*Denair Charter Academy is directly charged for maintenance in the amount of \$158,639.00.

General Fund Summary (includes Denair Charter Academy)

The District's 2024-25 General Fund projects a total unrestricted excess of \$3,861,629 and an ending fund balance of \$1,272,882 (\$1,203,686 for unrestricted activity). The components of the District's fund balance are as follows: revolving cash - \$3,900, restricted programs - \$69,196 economic uncertainty - \$831,311 and unassigned / unappropriated of \$368,475.

Cash Flow (Pending - to be updated before budget adoption)

The District is anticipating having monthly cash balances and is not anticipating needing to borrow between funds.

Fund Summaries (includes Denair Charter Academy)

As illustrated below, all Funds are anticipated to have a positive ending fund balance at June 30, 2025.

Fund Summaries	2023-24	Est. Net Change	2024-25
General (Unrestricted & Restricted)	\$505,644.00	-\$30,800.00	\$474,844.00
General (Charter School) Fund	\$448,766.00	\$72,343.00	\$521,109.00
Student Activiity (ASB) Fund	\$116,942.00	\$0.00	\$116,942.00
Charter School (DCA) Fund	\$125,462.00	\$193,986.00	\$319,448.00
Child Development Fund	\$56,792.00	\$0.00	\$56,792.00
Cafeteria	\$364,154.00	\$294,712.00	\$658,866.00
Building Fund	\$352,970.00	\$0.00	\$352,970.00
Capital Facilities	\$1,325,411.00	\$124,511.00	\$1,449,922.00
Bond Interest Fund	\$2,503,733.00	\$1,175,442.00	\$3,679,175.00

Multiyear Projection

General Planning Factors Released by the Department of Finance (DOF) and School Services of California (SSC):

Planning Factors for 2024-25 and MYPs

Key planning factors for LEAs to include in their 2024-25 adopted budgets and multiyear projections (MYPs) based on the latest information available are listed below.

Planning Factor	2024-25	2025-26	2026-27
-----------------	---------	---------	---------

Cost of Living Adjustment (COLA)			
LCFF COLA	1.07%	2.93%	3.08%
Special Education COLA	1.07%	2.93%	3.08%
Employer Benefit Rates			
CalSTRS	19.10%	19.10%	19.10%
CalPERS-Schools	27.05%	27.60%	28.00%
State Unemployment Insurance	0.05%	0.05%	0.05%
Lottery			
Unrestricted per ADA	\$177	\$177	\$177
Proposition 20 per ADA	\$72	\$72	\$72

Minimum Wage	\$16.50 ^[1]	\$17.00 ^[2]	\$17.40 ^[3]
Universal Transitional Kindergarten/ADA LCFF add-on for the 12-to-1 student-to-adult ratio ^[4]	\$3,077	\$3,167	\$3,264
Mandated Block Grant			
Districts			
K-8 per ADA	\$38.21 ^[5]	\$39.33 ^{5,[6]}	\$40.54 ^{5,6}
9-12 per ADA	\$73.62	\$75.78 ⁶	\$78.11 ⁶
Charters			
K-8 per ADA	\$20.06 ⁵	\$20.65 ^{5,6}	\$21.29 ^{5,6}
9-12 per ADA	\$55.76	\$57.39 ⁶	\$59.16 ⁶

[1] Effective January 1, 2025.

[2] Effective January 1, 2026.

[3] Effective January 1, 2027.

[4] This ratio will decrease to 10-to-1 in 2025-26.

[5] These rates do not include the \$25 million proposed in the Governor’s Budget for the cost of training to support mandated literacy screenings.

[6] These rates are calculated based on preliminary COLA projections.

Various aspects of the planning factors illustrated above will be further discussed below with the District’s revenue or expenditure assumptions.

Revenue Assumptions:

Based on 2024-25 enrollment projections and past enrollment trends, the District anticipates a decrease in enrollment by .46% in 25-26 and .23% in 26-27. The Local Control Funding Formula is estimated to be adjusted by COLA (1.86% in 2025-26 and .15% in 2026-27).

Expenditure Assumptions:

Certificated and classified step increases are estimated to be approximately 2% and 1.4%, respectively.

Benefits were adjusted accordingly due to the above changes. To reflect the changes in the Governor's May Revision, PERS is expected to increase by .55% in 2025-26 and again by 0.4% in 2026-27.

Estimated Ending Fund Balances:

During 2025-26, the District estimates a total operating excess of \$289,369 resulting in an ending Operating Fund balance of \$1,562,251. The District is cautioned to reduce any planned one-time expenditures in the 2025-26 school year and to continue looking for opportunities to decrease ongoing operating expenses wherever possible, in order to remain fiscally solvent.

During 2026-27, the District estimates a total operating excess of \$373,48 resulting in an ending Operating Fund balance of \$1,935,732.

Estimated Ending Cash Balances: **(Pending - to be updated before budget adoption)**

Conclusion:

The projection supports that the District will be able to meet its financial obligations for the current and subsequent years. Therefore, Denair Unified School District certifies that its financial condition is positive; a positive certification states that based upon current projections, a district will be able meet its financial obligations for the current fiscal year and subsequent two fiscal years. Administration is confident that the District will be able to maintain a minimum State reserve on a district-wide basis while continuing to work with stakeholders to implement the community's highest priorities.

DENAIR UNIFIED SCHOOL DISTRICT
2024-25 Proposed Budget
Estimated Financial Activity: All Funds

Description	General Fund (01)	Charter School (DECA) Funds (01)	Student Activity Fund (08)	Charter School (DCA) Fund (09)	Child Development Fund (12)	Cafeteria Special Revenue Fund (13)	Building Fund (21)	Capital Facilities Fund (25)	Bond Interest & Redemption Fund (51)	Total
General Purpose (LCFF) Revenues:										
State Aid	4,243,593	3,810,911		1,377,924						9,432,428
Property Taxes & Misc. Local	3,682,233	3,205,062		1,034,279						7,921,574
Total General Purpose	7,925,826	7,015,973	-	2,412,203	-	-	-	-	-	17,354,002
Federal Revenues	610,183	-		-	-	848,135				1,458,318
Other State Revenues	1,056,010	850,804		87,659	324,860	457,390		25,218		2,801,941
Other Local Revenues	452,359	564,780		-	9,000	5,272	-	124,511	4,796,640	5,952,562
	10,044,378	8,431,557	-	2,499,862	333,860	1,310,797	-	124,511	4,821,858	27,566,823
Certificated Salaries	3,305,602	3,270,959		1,119,040	135,841					7,831,442
Certificated Management Salaries	460,082	146,863		86,594	-					693,539
Classified Salaries	2,334,151	1,049,537		192,191	56,466	381,867				4,014,212
Classified Management Salaries	298,825	16,539		16,539	-					331,903
Employee Benefits (All)	2,836,107	1,441,710		424,763	75,149	205,313				4,983,042
Books & Supplies	112,812	100,723		24,606	22,724	381,240				642,105
Other Operating Expenses (Services)	947,045	2,040,691		354,205	28,825	20,457				3,391,223
Capital Outlay	-	-		-	-	-				-
Other Outgo	191,726			11,021					3,646,416	3,849,163
Direct Support/Indirect Costs	(411,172)	292,192		76,917	14,855	27,208				-
	10,075,178	8,359,214	-	2,305,876	333,860	1,016,085	-	-	3,646,416	25,736,629
	(30,800)	72,343	-	193,986	-	294,712	-	124,511	1,175,442	1,830,194
Transfers In	-	-								-
Transfers (Out)	-	-		-						-
Net Other Sources (Uses)	-	-								-
Contributions to Restricted Programs	-	-								-
	-	-	-	-	-	-	-	-	-	-
FUND BALANCE INCREASE (DECREASE)	(30,800)	72,343	-	193,986	-	294,712	-	124,511	1,175,442	1,830,194
Beginning Fund Balance	505,644	448,766	116,942	125,462	56,792	364,154	352,970	1,325,411	2,503,733	7,328,511
Ending Balance, June 30	474,844	521,109	116,942	319,448	56,792	658,866	352,970	1,449,922	3,679,175	9,158,705

DENAIR UNIFIED SCHOOL DISTRICT
2024-25 Proposed Budget
Estimated Financial Activity: Operating Funds (General & Charter Funds)

Description	General Fund (01)			Denair Elementary Charter Academy (01)			Denair Charter Academy (09)			Grand Total <i>Information Only</i>
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	
REVENUES										
General Purpose (LCFF) Revenues:										
State Aid	4,243,593	-	4,243,593	3,810,911	-	3,810,911	1,377,924	-	1,377,924	9,432,428
Property Taxes & Misc. Local	3,430,231	252,002	3,682,233	3,205,062	-	3,205,062	1,034,279	-	1,034,279	7,921,574
Total General Purpose	7,673,824	252,002	7,925,826	7,015,973	-	7,015,973	2,412,203	-	2,412,203	17,354,002
Federal Revenues	-	610,183	610,183	-	-	-	-	-	-	610,183
Other State Revenues	127,708	928,302	1,056,010	105,033	745,771	850,804	38,821	48,838	87,659	1,994,473
Other Local Revenues	25,458	426,901	452,359	-	564,780	564,780	-	-	-	1,017,139
TOTAL - REVENUES	7,826,990	2,217,388	10,044,378	7,121,006	1,310,551	8,431,557	2,451,024	48,838	2,499,862	20,975,797
EXPENDITURES										
Certificated Salaries	2,696,207	609,395	3,305,602	2,448,554	822,405	3,270,959	1,030,922	88,118	1,119,040	7,695,601
Certificated Management Salaries	245,369	214,713	460,082	108,268	38,595	146,863	86,594	-	86,594	693,539
Classified Salaries	1,345,251	988,900	2,334,151	596,043	453,494	1,049,537	192,191	-	192,191	3,575,879
Classified Management Salaries	255,127	43,698	298,825	16,539	-	16,539	16,539	-	16,539	331,903
Employee Benefits (All)	1,524,251	1,311,856	2,836,107	1,040,877	400,833	1,441,710	399,343	25,420	424,763	4,702,580
Books & Supplies	37,686	75,126	112,812	57,047	43,676	100,723	3,000	21,606	24,606	238,141
Other Operating Expenses (Services)	594,310	352,735	947,045	564,872	1,475,819	2,040,691	354,205	-	354,205	3,341,941
Capital Outlay	-	-	-	-	-	-	-	-	-	-
Other Outgo	149,346	42,380	191,726	-	42,519	-	-	11,021	11,021	202,747
Direct Support/Indirect Costs	(507,317)	96,145	(411,172)	210,970	81,222	292,192	71,197	5,720	76,917	(42,063)
TOTAL - EXPENDITURES	6,340,230	3,734,948	10,075,178	5,043,170	3,358,563	8,359,214	2,153,991	151,885	2,305,876	20,740,268
EXCESS (DEFICIENCY)	1,486,760	(1,517,560)	(30,800)	2,077,836	(2,048,012)	72,343	297,033	(103,047)	193,986	235,529
OTHER SOURCES/USES										
Transfers In	-	-	-	-	-	-	-	-	-	-
Transfers (Out)	-	-	-	-	-	-	-	-	-	-
Net Other Sources (Uses)	-	-	-	-	-	-	-	-	-	-
Contributions (to Restricted Programs)	(1,477,560)	1,477,560	-	(2,048,012)	2,048,012	-	(103,047)	103,047	-	-
TOTAL - OTHER SOURCES/USES	(1,477,560)	1,477,560	-	(2,048,012)	2,048,012	-	(103,047)	103,047	-	-
FUND BALANCE INCREASE (DECREASE)	9,200	(40,000)	(30,800)	29,824	-	72,343	193,986	-	193,986	235,529
FUND BALANCE										
Beginning Fund Balance	412,900	92,744	505,644	438,743	10,023	448,766	119,033	6,429	125,462	1,079,872
Ending Balance, June 30	422,100	52,744	474,844	468,567	10,023	521,109	313,019	6,429	319,448	1,315,401

Denair Unified School District
2024-25 Proposed Budget
Operating Funds Multi-Year Projection

Description	2024-25 Proposed Budget			2025-26 Projected Budget			2026-27 Projected Budget		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
REVENUES									
General Purpose Revenue	17,102,000	252,002	17,354,002	17,795,009	252,000	18,047,009	18,173,590	252,000	18,425,590
Federal Revenue	0	610,183	610,183	0	610,200	610,200	0	610,200	610,200
State Revenue	271,562	1,722,911	1,994,473	271,600	1,722,900	1,994,500	271,600	1,722,900	1,994,500
Local Revenue	25,458	991,681	1,017,139	25,500	991,700	1,017,200	25,500	991,700	1,017,200
Total Revenues	17,399,020	3,576,777	20,975,797	18,092,109	3,576,800	21,668,909	18,470,690	3,576,800	22,047,490
EXPENDITURES									
Certificated Salaries	6,615,914	1,773,226	8,389,140	6,748,300	1,743,900	8,492,200	6,883,300	1,778,800	8,662,100
Classified Salaries	2,421,690	1,486,092	3,907,782	2,455,700	1,506,900	3,962,600	2,490,100	1,528,000	4,018,100
Benefits	2,964,471	1,738,109	4,702,580	3,116,251	1,823,597	4,939,848	3,158,400	1,844,997	5,003,397
Books and Supplies	97,733	140,408	238,141	97,700	140,400	238,100	97,700	140,400	238,100
Other Services & Oper. Exp	1,513,387	1,828,554	3,341,941	1,513,400	1,828,500	3,341,900	1,513,400	1,828,500	3,341,900
Capital Outlay	0	0	0	(146,700)	0	(146,700)	(146,700)	0	(146,700)
Other Outgo 7xxx	149,346	95,920	245,266	149,300	95,900	245,200	149,300	95,900	245,200
Transfer of Indirect 73xx	(225,150)	183,087	(42,063)	195,294	111,098	306,392	200,814	111,098	311,912
Other	0	0	0	0	0	0	0	0	0
Total Expenditures	13,537,391	7,245,396	20,782,787	14,129,245	7,250,295	21,379,540	14,346,314	7,327,695	21,674,009
Excess / (Deficiency)	3,861,629	(3,668,619)	193,010	3,962,864	(3,673,495)	289,369	4,124,376	(3,750,895)	373,481
OTHER SOURCES/USES									
Transfers In	0	0	0	0	0	0	0	0	0
Transfers Out	0	0	0	0	0	0	0	0	0
Net Other Sources (Uses)	0	0	0	0	0	0	0	0	0
Contributions to Restricted	(3,628,619)	3,628,619	0	(3,604,299)	3,604,299	0	(3,750,895)	3,750,895	0
Total Financing Sources/Uses	(3,628,619)	3,628,619	0	(3,604,299)	3,604,299	0	(3,750,895)	3,750,895	0
Net Increase (Decrease)	233,010	(40,000)	193,010	358,565	(69,196)	289,369	373,481	0	373,481
FUND BALANCE, RESERVES									
Beginning Balance	970,676	109,196	1,079,872	1,203,686	69,196	1,272,882	1,562,251	0	1,562,251
Ending Balance	1,203,686	69,196	1,272,882	1,562,251	0	1,562,251	1,935,732	0	1,935,732
Nonspendable (Revolving Cash)	3,900	0	3,900	3,900	0	3,900	3,900	0	3,900
Restricted	0	69,196	69,196	0	0	0	0	0	0
Assigned	0	0	0	0	0	0	0	0	0
Unassigned - REU	831,311	0	831,311	855,183	0	855,183	866,962	0	866,962
Unassigned - Other	368,475	0	368,475	703,168	0	703,168	1,064,870	0	1,064,870
Total - Fund Balance	1,203,686	69,196	1,272,882	1,562,251	0	1,562,251	1,935,732	0	1,935,732

Notes:
See individual notes on each site's Multi-Year Projections.

Denair Unified School District
2024-25 Proposed Budget
General Fund Multi-Year Projection

Description	2024-25 Proposed Budget			2025-26 Projected Budget			2026-27 Projected Budget		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
REVENUES									
General Purpose Revenue (A)	7,673,824	252,002	7,925,826	8,071,160	252,000	8,323,160	8,571,166	252,000	8,823,166
Federal Revenue	0	610,183	610,183	0	610,200	610,200	0	610,200	610,200
State Revenue	127,708	928,302	1,056,010	127,700	928,300	1,056,000	127,700	928,300	1,056,000
Local Revenue	25,458	426,901	452,359	25,500	426,900	452,400	25,500	426,900	452,400
Total Revenues	7,826,990	2,217,388	10,044,378	8,224,360	2,217,400	10,441,760	8,724,366	2,217,400	10,941,766
EXPENDITURES									
Certificated Salaries (B)	2,941,576	824,108	3,765,684	3,000,400	840,600	3,841,000	3,060,400	857,400	3,917,800
Classified Salaries (C)	1,600,378	1,032,598	2,632,976	1,622,800	1,047,100	2,669,900	1,645,500	1,061,800	2,707,300
Benefits (D)	1,524,251	1,311,856	2,836,107	1,663,151	1,378,097	3,041,248	1,681,600	1,391,397	3,072,997
Books and Supplies (E)	37,686	75,126	112,812	37,700	75,100	112,800	37,700	75,100	112,800
Other Services & Oper. Exp	594,310	352,735	947,045	494,300	352,700	847,000	494,300	352,700	847,000
Capital Outlay	0	0	0	0	0	0	0	0	0
Other Outlay 7xxx	149,346	42,380	191,726	149,300	42,400	191,700	149,300	42,400	191,700
Transfer of Indirect 73xx	(507,317)	96,145	(411,172)	(153,161)	73,261	(79,900)	(153,161)	73,261	(79,900)
Other	0	0	0	0	0	0	0	0	0
Total Expenditures	6,340,230	3,734,948	10,075,178	6,814,490	3,809,258	10,623,748	6,915,639	3,854,058	10,769,697
Excess / (Deficiency)	1,486,760	(1,517,560)	(30,800)	1,409,870	(1,591,858)	(181,988)	1,808,727	(1,636,658)	172,069
OTHER SOURCES/USES									
Transfers In	0	0	0	0	0	0	0	0	0
Transfers Out	0	0	0	0	0	0	0	0	0
Net Other Sources (Uses)	0	0	0	0	0	0	0	0	0
Contributions to Restricted	(1,477,560)	1,477,560	0	(1,539,114)	1,539,114	0	(1,636,658)	1,636,658	0
Total Financing Sources/Uses	(1,477,560)	1,477,560	0	(1,539,114)	1,539,114	0	(1,636,658)	1,636,658	0
Net Increase (Decrease)	9,200	(40,000)	(30,800)	(129,244)	(52,744)	(181,988)	172,069	0	172,069
FUND BALANCE, RESERVES									
Beginning Balance	412,900	92,744	505,644	422,100	52,744	474,844	292,856	0	292,856
Ending Balance	422,100	52,744	474,844	292,856	0	292,856	464,925	0	464,925
Nonspendable (Revolving Cash)	3,900	0	3,900	3,900	0	3,900	3,900	0	3,900
Restricted	0	52,744	52,744	0	0	0	0	0	0
Assigned One-time Carrvovers	0	0	0	0	0	0	0	0	0
Unassigned - REU (J)	403,007	0	403,007	424,950	0	424,950	430,788	0	430,788
Unassigned - Other	15,193	0	15,193	(135,994)	0	(135,994)	30,237	0	30,237
Total - Fund Balance	422,100	52,744	474,844	292,856	0	292,856	464,925	0	464,925

Notes:

- (A) Based on 2024-25 enrollment projections and past enrollment trends, the District anticipates increase in enrollment by 1.03% in 25-26 and 3.91% in 26-27. The Local Control Funding Formula is estimated to be adjusted by COLA (2.73% in 2025-26 and 3.11% in 2026-27).
- (B) Step increases were estimated to be approximately 2% in subsequent years.
- (C) Step increases were estimated to be approximately 1.4% in subsequent years.
- (D) Benefits were adjusted accordingly due to the above changes. To reflect proposed changes in the Governor's May Revision, the following State pension programs are expected to change by the following: STRS is expected to remain steady at 19.1% for current and subsequent years 25-26 and 26-27. PERS is expected to increase by .7% in 25-26 and an additional 0.4% in 26-27.

Denair Unified School District

2024-25 Proposed Budget

Denair Elementary Charter Academy Multi-Year Projection

Description	2024-25 Proposed Budget			2025-26 Projected Budget			2026-27 Projected Budget		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
REVENUES									
General Purpose Revenue (A)	7,015,973	0	7,015,973	7,259,115	0	7,259,115	7,107,067	0	7,107,067
Federal Revenue	0	0	0	0	0	0	0	0	0
State Revenue (B)	105,033	745,771	850,804	105,100	745,800	850,900	105,100	745,800	850,900
Local Revenue	0	564,780	564,780	0	564,800	564,800	0	564,800	564,800
Total Revenues	7,121,006	1,310,551	8,431,557	7,364,215	1,310,600	8,674,815	7,212,167	1,310,600	8,522,767
EXPENDITURES									
Certificated Salaries (C)	2,556,822	861,000	3,417,822	2,608,000	813,400	3,421,400	2,660,200	829,700	3,489,900
Classified Salaries (D)	612,582	453,494	1,066,076	621,200	459,800	1,081,000	629,900	466,200	1,096,100
Benefits	1,040,877	400,833	1,441,710	1,053,500	412,100	1,465,600	1,070,400	419,800	1,490,200
Books and Supplies	57,047	43,676	100,723	57,000	43,700	100,700	57,000	43,700	100,700
Other Services & Oper. Exp	564,872	1,475,819	2,040,691	564,900	1,475,800	2,040,700	564,900	1,475,800	2,040,700
Capital Outlay	0	0	0	(146,700)	0	(146,700)	(146,700)	0	(146,700)
Other Outgo 7xxx	0	42,519	42,519	0	42,500	42,500	0	42,500	42,500
Transfer of Indirect 73xx	210,970	81,222	292,192	239,975	35,514	275,489	243,865	35,514	279,379
Other	0	0	0	0	0	0	0	0	0
Total Expenditures	5,043,170	3,358,563	8,401,733	4,997,875	3,282,814	8,280,689	5,079,565	3,313,214	8,392,779
Excess / (Deficiency)	2,077,836	(2,048,012)	29,824	2,366,340	(1,972,214)	394,126	2,132,602	(2,002,614)	129,988
OTHER SOURCES/USES									
Transfers In	0	0	0	0	0	0	0	0	0
Transfers Out	0	0	0	0	0	0	0	0	0
Net Other Sources (Uses)	0	0	0	0	0	0	0	0	0
Contributions to Restricted	(2,048,012)	2,048,012	0	(1,962,191)	1,962,191	0	(2,002,614)	2,002,614	0
Total Financing Sources/Uses	(2,048,012)	2,048,012	0	(1,962,191)	1,962,191	0	(2,002,614)	2,002,614	0
Net Increase (Decrease)	29,824	0	29,824	404,149	(10,023)	394,126	129,988	0	129,988
FUND BALANCE, RESERVES									
Beginning Balance	438,743	10,023	448,766	468,567	10,023	478,590	872,716	0	872,716
Ending Balance	468,567	10,023	478,590	872,716	0	872,716	1,002,704	0	1,002,704
Nonspendable (Revolving Cash)	0	0	0	0	0	0	0	0	0
Restricted	0	10,023	10,023	0	0	0	0	0	0
Assigned One-time Carrvovers	0	0	0	0	0	0	0	0	0
Unassigned - REU (H)	336,069	0	336,069	331,228	0	331,228	335,712	0	335,712
Unassigned - Other	132,498	0	132,498	541,488	0	541,488	666,992	0	666,992
Total - Fund Balance	468,567	10,023	478,590	872,716	0	872,716	1,002,704	0	1,002,704

Notes:

- (A) Based on 2024-25 enrollment projections and past enrollment trends, the DECA anticipates decrease in enrollment by 1.23% in 25-26 and 4.10% in 26-27. The Local Control Funding Formula is estimated to be adjusted by COLA (2.73% in 2025-26 and 3.11% in 2026-27).
- (B) Step increases were estimated to be approximately 2% in subsequent years.
- (C) Step increases were estimated to be approximately 1.4% in subsequent years.
- (D) Benefits were adjusted accordingly due to the above changes. To reflect proposed changes in the Governor's May Revision, the following State pension programs are expected to change by the following: STRS is expected to remain steady at 19.1% for current and subsequent years 25-26 and 26-27. PERS is expected to increase by .7% in 25-26 and an additional 0.4% in 26-27.

Denair Unified School District

2024-25 Proposed Budget

Denair Charter Academy Multi-Year Projection

Description	2024-25 Proposed Budget			2025-26 Projected Budget			2026-27 Projected Budget		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
REVENUES									
General Purpose Revenue (A)	2,412,203	0	2,412,203	2,464,734	0	2,464,734	2,495,357	0	2,495,357
Federal Revenue	0	0	0	0	0	0	0	0	0
State Revenue	38,821	48,838	87,659	38,800	48,800	87,600	38,800	48,800	87,600
Local Revenue	0	0	0	0	0	0	0	0	0
Total Revenues	2,451,024	48,838	2,499,862	2,503,534	48,800	2,552,334	2,534,157	48,800	2,582,957
EXPENDITURES									
Certificated Salaries (B)	1,117,516	88,118	1,205,634	1,139,900	89,900	1,229,800	1,162,700	91,700	1,254,400
Classified Salaries (C)	208,730	0	208,730	211,700	0	211,700	214,700	0	214,700
Benefits (D)	399,343	25,420	424,763	399,600	33,400	433,000	406,400	33,800	440,200
Books and Supplies	3,000	21,606	24,606	3,000	21,600	24,600	3,000	21,600	24,600
Other Services & Oper. Exp	354,205	0	354,205	454,200	0	454,200	454,200	0	454,200
Capital Outlay	0	0	0	0	0	0	0	0	0
Other Outgo 7xxx	0	11,021	11,021	0	11,000	11,000	0	11,000	11,000
Transfer of Indirect 73xx	71,197	5,720	76,917	108,480	2,323	110,803	110,110	2,323	112,433
Other	0	0	0	0	0	0	0	0	0
Total Expenditures	2,153,991	151,885	2,305,876	2,316,880	158,223	2,475,103	2,351,110	160,423	2,511,533
Excess / (Deficiency)	297,033	(103,047)	193,986	186,654	(109,423)	77,231	183,047	(111,623)	71,424
OTHER SOURCES/USES									
Transfers In	0	0	0	0	0	0	0	0	0
Transfers Out (E)	0	0	0	0	0	0	0	0	0
Net Other Sources (Uses)	0	0	0	0	0	0	0	0	0
Contributions to Restricted	(103,047)	103,047	0	(102,994)	102,994	0	(111,623)	111,623	0
Total Financing Sources/Uses	(103,047)	103,047	0	(102,994)	102,994	0	(111,623)	111,623	0
Net Increase (Decrease)	193,986	0	193,986	83,660	(6,429)	77,231	71,424	0	71,424
FUND BALANCE, RESERVES									
Beginning Balance	119,033	6,429	125,462	313,019	6,429	319,448	396,679	0	396,679
Ending Balance	313,019	6,429	319,448	396,679	0	396,679	468,103	0	468,103
Nonspendable (Revolving Cash)	0	0	0	0	0	0	0	0	0
Restricted	0	6,429	6,429	0	0	0	0	0	0
Assigned One-time Carryovers	0	0	0	0	0	0	0	0	0
Unassigned - REU (J)	92,235	0	92,235	99,005	0	99,005	100,462	0	100,462
Unassigned - Other	220,784	0	220,784	297,674	0	297,674	367,641	0	367,641
Total - Fund Balance	313,019	6,429	319,448	396,679	0	396,679	468,103	0	468,103

- Notes:
- (A) Based on 2024-25 enrollment projections and past enrollment trends, the DCA anticipates a decrease in enrollment by 3.03% in 25-26 and 1.88% in 25-26. The Local Control Funding Formula is estimated to be adjusted by COLA (2.73% in 2025-26 and 3.11% in 2026-27).
 - (B) Step increases were estimated to be approximately 2% in subsequent years.
 - (C) Step increases were estimated to be approximately 1.4% in subsequent years.
 - (D) Benefits were adjusted accordingly due to the above changes. To reflect proposed changes in the Governor's May Revision, the following State pension programs are expected to change by the following: STRS is expected to remain steady at 19.1% for current and subsequent years 25-26 and 26-27. PERS is expected to increase by .7% in 25-26 and an additional 0.4% in 26-27.