



# 2024-25 Unaudited Actuals 2025-26 Adopted Budget Update

Board Meeting  
September 18, 2025  
Agenda Item No. 12.1

**Presented by:**

Cindy Tao, Assistant Superintendent of Business Services

# Building Equity Into The Foundation

## SCUSD Core Value

We recognize that our system is inequitable by design and we vigilantly work to confront and interrupt inequities that exist to level the playing field and provide opportunities for everyone to learn, grow and reach their greatness.

## SCUSD GUIDING PRINCIPLE

All students are given an equal opportunity to graduate with the greatest number of postsecondary choices from the widest array of options

# Acronyms

<b>ADA</b>	Average Daily Attendance	<b>LCAP</b>	Local Control Accountability Plan
<b>ADC</b>	Actuarially Determined Contribution	<b>LCFF</b>	Local Control Funding Formula
<b>AMIM</b>	Arts Music Instructional Materials Block Grant (1x)	<b>LREBG</b>	Learning Recovery Emergency Block Grant (1x)
<b>CBA</b>	Collective Bargaining Agreement	<b>MYP</b>	Multi-Year Projections
<b>COLA</b>	Cost of Living Adjustment	<b>OPEB</b>	Other Post- Employment Benefits
<b>CTEIG</b>	Career Technical Education Incentive Grant (Ongoing)	<b>P-2</b>	Second Period Attendance Reporting Cycle
<b>ELOG</b>	Expanded Learning Opportunities Grant (1x)	<b>PERS</b>	California Public Employees' Retirement System
<b>ELOP</b>	Expanded Learning Opportunities Program (Ongoing)	<b>S&amp;C</b>	Supplemental and Concentration (Ongoing)
<b>EPA</b>	Education Protection Account	<b>SCOE</b>	Sacramento County Office of Education
<b>ESSER</b>	Elementary and Secondary School Emergency Relief (1x)	<b>STRS</b>	California State Teachers Retirement System
<b>GFOA</b>	Government Finance Officers Association	<b>SUI</b>	State Unemployment Insurance
<b>FCMAT</b>	Fiscal Crisis and Management Assistance Team	<b>TIIG</b>	Targeted Instructional Improvement Grant LCFF Add-On (Ongoing)
<b>HTS</b>	Home-To -School Transportation LCFF Add-On (Ongoing)	<b>UTK</b>	Universal Transitional Kindergarten (Ongoing)
<b>IB</b>	International Baccalaureate Program	<b>UPP</b>	Unduplicated Pupil Percentage

\*1x indicates a one-time funding source

# THANK YOU TO THE TEAM!

**Angie Chavez**  
**Angie Singh**  
**Bee Moua**  
**Bobbie Jo Argo**  
**Brandyn Hanson**  
**Brian Celaya**  
**Byanca Sagrero-Ledezma**  
**Chris Andrusyna**  
**Christian Ramirez**  
**Curtis Rodgers**  
**Faith Vang**  
**Garee Hill**  
**Harmen Kaur**  
**Janea Marking**  
**Jennifer Park**  
**Joyce Chin**  
**Mariaisabel Colmenares**

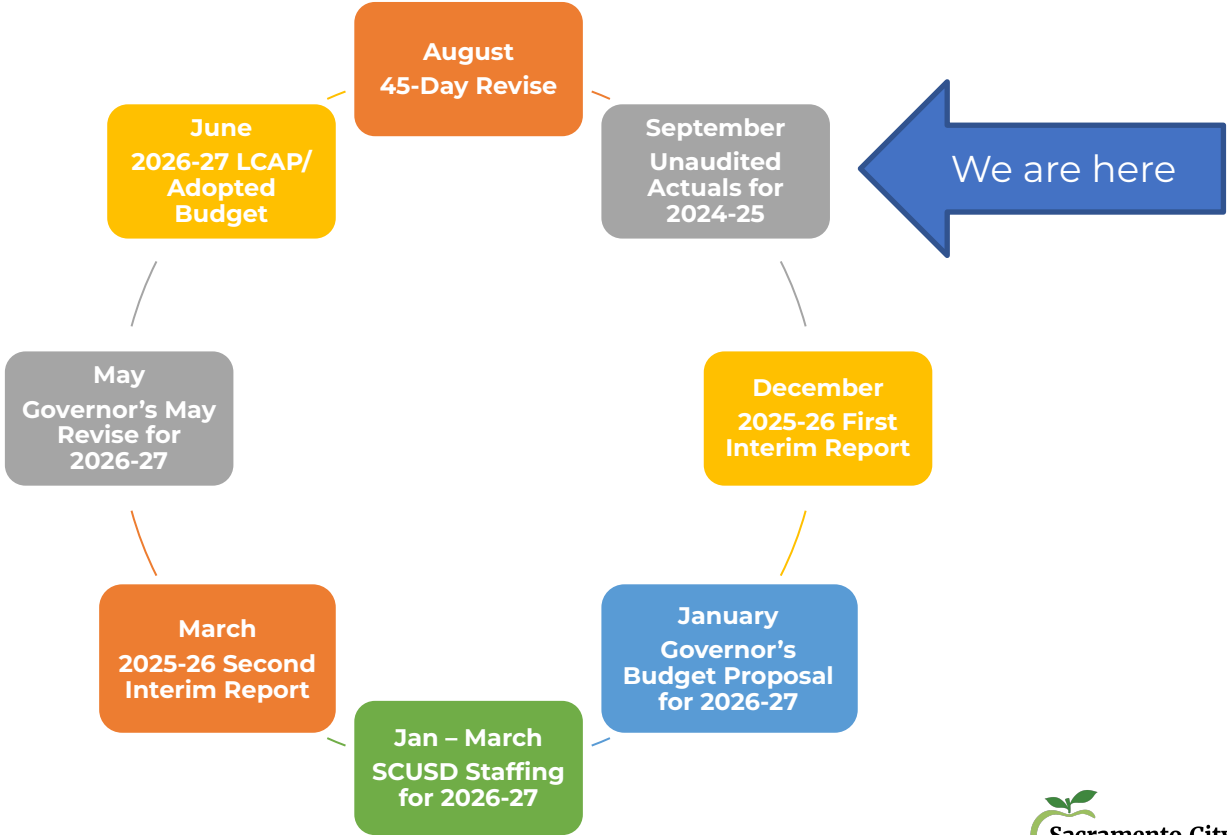


**Marie Christiane Bueno**  
**Marina Diosdado-Corral**  
**May Saechao**  
**Nai Saelee**  
**Nancy Wheelhouse**  
**Niki Nguyen**  
**Paola Lopez**  
**Robert Aldama**  
**Sherrell Peterson**  
**Stella Reyes**  
**Steven Haskins**  
**Steven Meadows**  
**Tiffany Snowdon**  
**Tina Arrendondo**  
**Torrie Moreno**  
**Victoria Mena**

# Agenda

- **2024-25 Unaudited Actuals**
- **2024-25 Estimated Actuals VS Unaudited Actuals**
- **2025-26 Adopted Budget Update And Multi-Year Projections**
- **2025-26 Updated Adopted Budget Cash Flow with 2024-25 Unaudited Actuals**
- **Closing Summary – Fiscal Outlook**

# Budget Reporting Cycle

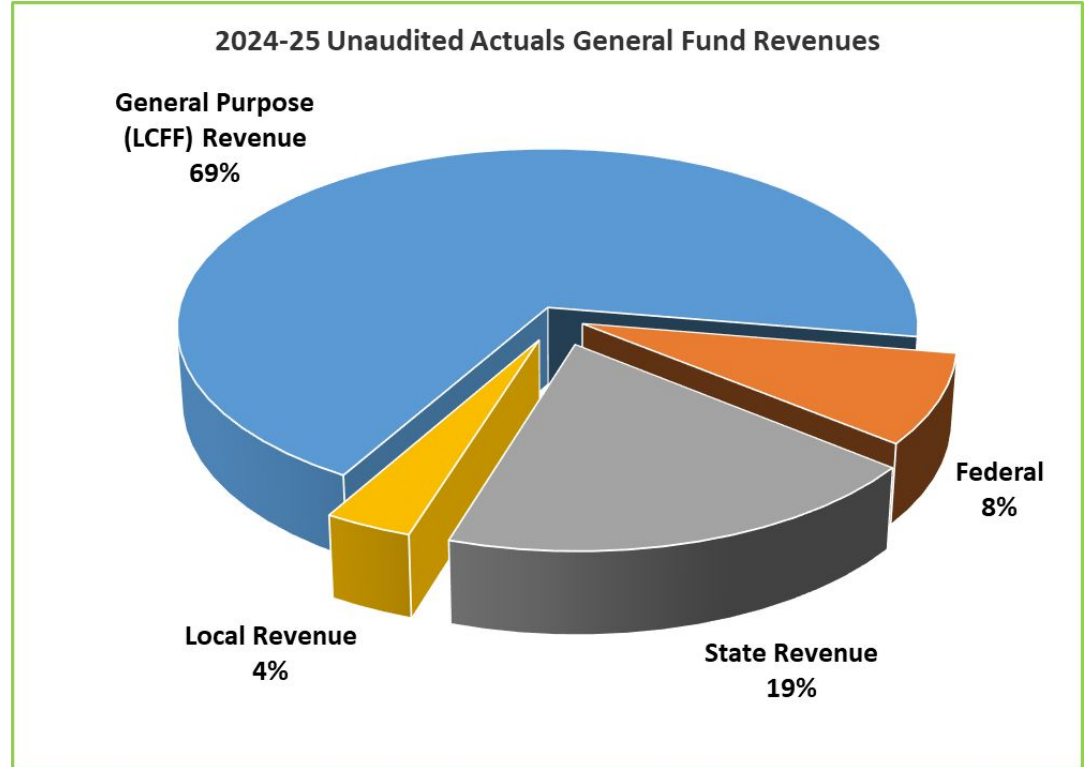


# 2024-25 Unaudited Actuals

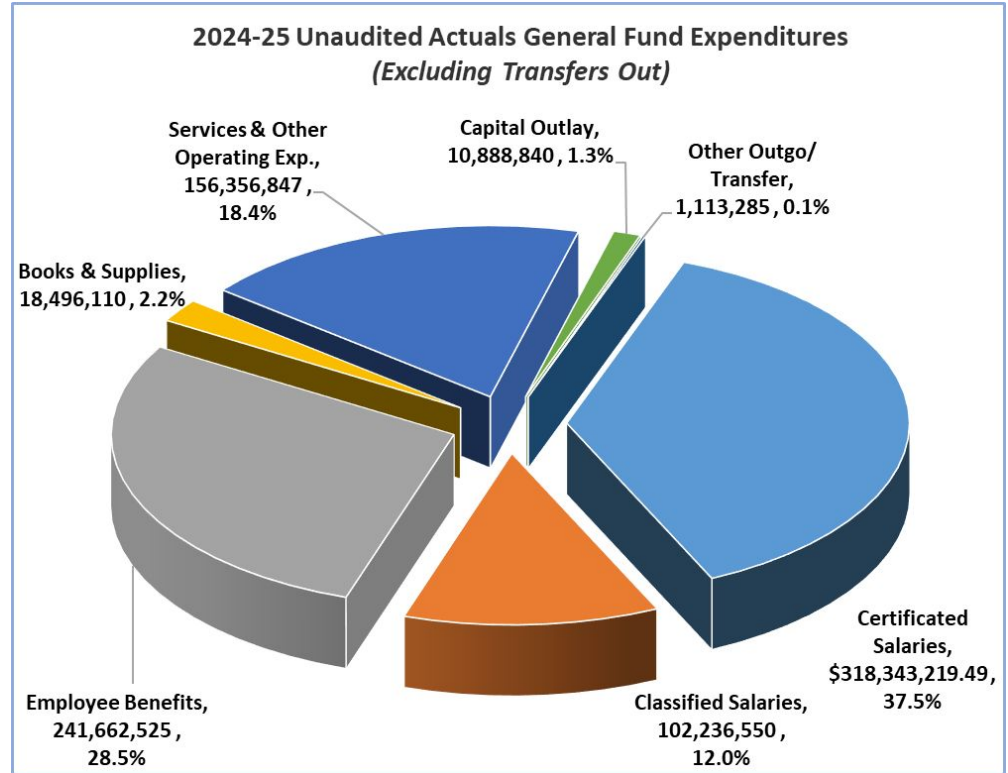
# 2024-25 Unaudited Actuals

Description	2024-25 Unaudited Actuals		
	Unrestricted	Restricted	Combined
<b>REVENUE AND OTHER FINANCING SOURCES</b>			
LCFF Sources	485,687,777	2,985,183	488,672,960
Federal Revenues	9,129,356	48,166,973	57,296,329
Other State Revenues	11,970,752	123,346,351	135,317,103
Other Local Revenues	15,375,175	8,683,025	24,058,200
<b>TOTAL REVENUES</b>	<b>522,163,059</b>	<b>183,181,533</b>	<b>705,344,592</b>
<b>EXPENDITURE AND OTHER FINANCING SOURCES</b>			
Certificated Salaries	218,471,232	99,871,987	318,343,219
Classified Salaries	62,468,377	39,768,173	102,236,550
Employee Benefits	143,248,936	98,413,589	241,662,525
Books & Supplies	10,650,543	7,845,566	18,496,110
Services & Other Operating Expenses	42,774,523	113,582,324	156,356,847
Capital Outlay	2,060,365	8,828,475	10,888,840
Other Outgo (excluding Indirect Costs)	1,113,285		1,113,285
Other Outgo - Indirect Costs	(12,259,718)	10,048,293	(2,211,426)
<b>TOTAL EXPENDITURES</b>	<b>468,527,542</b>	<b>378,358,407</b>	<b>846,885,949</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES</b>	<b>53,635,517</b>	<b>(195,176,874)</b>	<b>(141,541,357)</b>
<b>OTHER FINANCING SOURCES/USES</b>			
Interfund Transfers			
Transfers In	3,257,064	1,590	3,258,654
Transfers Out	3,418,774		3,418,774
Contributions	(163,124,806)	163,124,806	-
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>	<b>(163,286,517)</b>	<b>163,126,397</b>	<b>(160,120)</b>
<b>NET INCREASE (DECREASE) IN FUND BALANCE</b>	<b>(109,650,999)</b>	<b>(32,050,478)</b>	<b>(141,701,477)</b>
<b>FUND BALANCE, RESERVES</b>			
Beginning Fund Balance	172,005,384	126,825,752	298,831,135
Other Restatements			
<b>Ending Fund Balance</b>	<b>62,354,384</b>	<b>94,775,274</b>	<b>157,129,658</b>
<b>Components of Ending Fund Balance:</b>			
Non-spendable-Revolving Cash	150,000		150,000
Stores	103,201		103,201
Restricted		94,775,274	94,775,274
Other Commitments (AB1200)			-
Other Assignments			-
Reserve for Economic Uncertainties	17,006,094		17,006,094
<b>Unassigned/Unappropriated</b>	<b>45,095,089</b>	<b>-</b>	<b>45,095,089</b>
<i>Unappropriated Percent</i>			<i>5.325%</i>

# 2024-25 Unaudited Actuals Revenues by Source



# 2024-25 Unaudited Actuals Expenditures by Source



# 2024-25 Other Funds Ending Fund Balances

<b>Fund</b>	<b>Name</b>	<b>2024-25 Beginning Fund Balance</b>	<b>2024-25 Net Change</b>	<b>2025-26 Beginning Fund Balance</b>
08	Student Activity Fund	1,668,396	2,082	1,670,479
09	Charter Schools	15,685,391	(2,982,075)	12,703,316
11	Adult Education	167,168	404,773	571,941
12	Child Development	3,561,647	805,872	4,367,520
13	Cafeteria	16,811,123	(5,322,101)	11,489,022
21	Building Fund	457,848,204	(254,660,386)	203,187,818
25	Capital Facilities	30,852,823	6,799,749	37,652,572
35	County School Facilities Fund	3,237	106	3,343
49	Capital Projects for Blended Components	2,710,750	1,178,416	3,889,166
51	Bond Interest and Redemption	48,064,933	(2,071,595)	45,993,338
61	Cafeteria Enterprise Fund	45,446	(6,226)	39,220
67	Self-Insurance Fund	12,168,009	(266,690)	11,901,319

**2024-25 Estimated Actuals  
VS.  
Unaudited Actuals**

### Comparison of 2024-25 Estimated to Unaudited Actuals

Description	2024-25 Estimated Actuals			2024-25 Unaudited Actuals			Changes since Estimated Actuals		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
<b>REVENUE AND OTHER FINANCING SOURCES</b>									
LCFF Sources	482,595,291	2,688,061	485,283,352	485,687,777	2,985,183	488,672,960	3,092,486	297,122	3,389,608
Federal Revenues	9,129,356	45,451,776	54,581,131	9,129,356	48,166,973	57,296,329	-	2,715,198	2,715,198
Other State Revenues	13,306,352	119,462,023	132,768,375	11,970,752	123,346,351	135,317,103	(1,335,600)	3,884,328	2,548,728
Other Local Revenues	13,804,547	8,038,361	21,842,908	15,375,175	8,683,025	24,058,200	1,570,627	644,665	2,215,292
<b>TOTAL REVENUES</b>	<b>518,835,546</b>	<b>175,640,220</b>	<b>694,475,766</b>	<b>522,163,059</b>	<b>183,181,533</b>	<b>705,344,592</b>	<b>3,327,513</b>	<b>7,541,312</b>	<b>10,868,826</b>
<b>EXPENDITURE AND OTHER FINANCING SOURCES</b>									
Certificated Salaries	215,101,934	99,735,046	314,836,979	218,471,232	99,871,987	318,343,219	3,369,299	136,941	3,506,240
Classified Salaries	58,517,295	39,574,412	98,091,708	62,468,377	39,768,173	102,236,550	3,951,081	193,761	4,144,842
Employee Benefits	137,903,528	98,747,699	236,651,227	143,248,936	98,413,589	241,662,525	5,345,408	(334,110)	5,011,298
Books & Supplies	3,010,327	8,721,802	11,732,129	10,650,543	7,845,566	18,496,110	7,640,216	(876,236)	6,763,980
Services & Other Operating Expenses	33,584,690	97,194,718	130,779,407	42,774,523	113,582,324	156,356,847	9,189,833	16,387,606	25,577,440
Capital Outlay	1,876,951	7,489,860	9,366,811	2,060,365	8,828,475	10,888,840	183,414	1,338,615	1,522,029
Other Outgo (excluding Indirect Costs)	1,113,443	-	1,113,443	1,113,285	-	1,113,285	(158)	-	(158)
Other Outgo - Indirect Costs	(11,453,572)	9,299,301	(2,154,271)	(12,259,718)	10,048,293	(2,211,426)	(806,146)	748,991	(57,155)
<b>TOTAL EXPENDITURES</b>	<b>439,654,595</b>	<b>360,762,839</b>	<b>800,417,433</b>	<b>468,527,542</b>	<b>378,358,407</b>	<b>846,885,949</b>	<b>28,872,947</b>	<b>17,595,569</b>	<b>46,468,516</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES</b>	<b>79,180,951</b>	<b>(185,122,618)</b>	<b>(105,941,667)</b>	<b>53,635,517</b>	<b>(195,176,874)</b>	<b>(141,541,357)</b>	<b>(25,545,434)</b>	<b>(10,054,256)</b>	<b>(35,599,690)</b>
<b>OTHER FINANCING SOURCES/USES</b>									
Interfund Transfers									
Transfers In	3,257,064	-	3,257,064	3,257,064	1,590	3,258,654	-	1,590	1,590
Transfers Out	762,000	-	762,000	3,418,774	-	3,418,774	2,656,774	-	2,656,774
Contributions	(148,046,169)	148,046,169	-	(163,124,806)	163,124,806	-	(15,078,638)	15,078,638	-
<b>TOTAL OTHER FINANCING SOURCES/USES</b>	<b>(145,551,105)</b>	<b>148,046,169</b>	<b>2,495,064</b>	<b>(163,286,517)</b>	<b>163,126,397</b>	<b>(160,120)</b>	<b>(17,735,411)</b>	<b>15,080,228</b>	<b>(2,655,184)</b>
<b>NET INCREASE (DECREASE) IN FUND BALANCE</b>	<b>(66,370,154)</b>	<b>(37,076,449)</b>	<b>(103,446,603)</b>	<b>(109,650,999)</b>	<b>(32,050,478)</b>	<b>(141,701,477)</b>	<b>(43,280,845)</b>	<b>5,025,972</b>	<b>(38,254,874)</b>
<b>FUND BALANCE, RESERVE S</b>									
Beginning Fund Balance	172,005,384	126,825,752	298,831,135	172,005,384	126,825,752	298,831,135	-	-	-
<b>Ending Fund Balance</b>	<b>105,635,230</b>	<b>89,749,302</b>	<b>195,384,532</b>	<b>62,354,384</b>	<b>94,775,274</b>	<b>157,129,658</b>	<b>(43,280,845)</b>	<b>5,025,972</b>	<b>(38,254,874)</b>
<b>Components of Ending Fund Balance:</b>									
Non-spendable-Revolving Cash	150,000	-	150,000	150,000	-	150,000	-	-	-
Stores	103,265	-	103,265	103,201	-	103,201	(64)	-	(64)
Restricted	-	89,749,302	89,749,302	-	94,775,274	94,775,274	-	5,025,972	5,025,972
Other Commitments (AB 1200)	-	-	-	-	-	-	-	-	-
Reserve for Economic Uncertainties	16,023,589	-	16,023,589	17,006,094	-	17,006,094	982,506	-	982,506
<b>Unassigned/Unappropriated</b>	<b>89,358,377</b>	<b>-</b>	<b>89,358,377</b>	<b>45,095,089</b>	<b>-</b>	<b>45,095,089</b>	<b>(44,263,287)</b>	<b>-</b>	<b>(44,263,287)</b>
<i>Unappropriated Percent</i>			<i>11.164%</i>			<i>5.325%</i>			

# 2024-25 Estimated Actuals vs. Unaudited Actuals

## Unrestricted Revenue Summary

- **Overall net increase of \$3.4M** - in unrestricted revenues from Estimated Actuals to Unaudited Actuals
- **LCFF revenues increased by \$3.1M** - primarily reflecting higher secured property tax collections reported by the County after year-end
- **State revenues decreased by \$1.3M** - due to lower-than-anticipated Lottery, CELDT, and other state-funded reimbursements
- **Local revenues increased by \$1.57M** - driven by stronger interest earnings, lease and rental income, interagency reimbursements, and donations
- **Year-end adjustments** - reflect updated actual collections and corrections to previously overstated revenue estimates

# 2024-25 Estimated Actuals vs. Unaudited Actuals

## Unrestricted Expenditure Summary

- **Certificated salaries up to \$3.37M** - due to higher substitute, per-diem, and other assignments costs with offsetting reductions in regular salaries
- **Classified salaries up \$3.95M** - from increased overtime, temporary assignments, and operations and transportation staffing
- **Employee benefits up \$5.3M** - from higher health, retirement, and post-employment benefit costs
- **Books, supplies, equipment, and services up \$16.7M** - driven by instructional materials, transportation parts/fuel, custodial equipment, and contracted services
- **Other outgo/transfers up \$806K** - from indirect costs and interfund transfers from categorical programs

# 2024-25 Estimated Actuals vs. Unaudited Actuals

## Restricted Revenue Summary

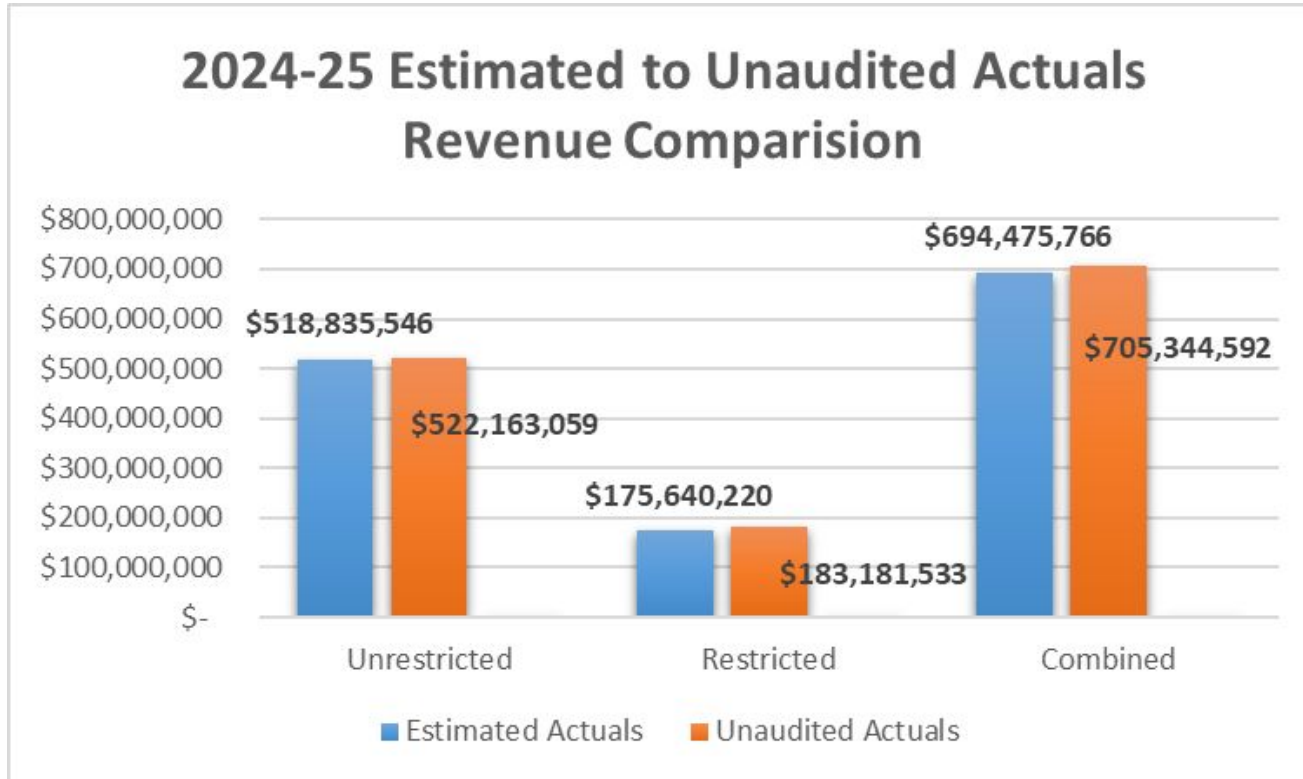
- **LCFF revenues increased up to \$297K** - from higher special education property tax apportionments
- **Federal revenues increased up to \$623K** - from carryover and entitlement adjustments, including Title II, Title III, IDEA, Early Intervention, and Medi-Cal Administrative Activities
- **State revenues increased up to \$3.8M** - driven by higher STRS on-behalf contributions, Equity Multiplier, ELOP, and Afterschool, partially offset by reductions in Pre-K, State Preschool, and other programs
- **Local revenues increased up to \$644K** - from the Medi-Cal Billing Option Program

# 2024-25 Estimated Actuals vs. Unaudited Actuals

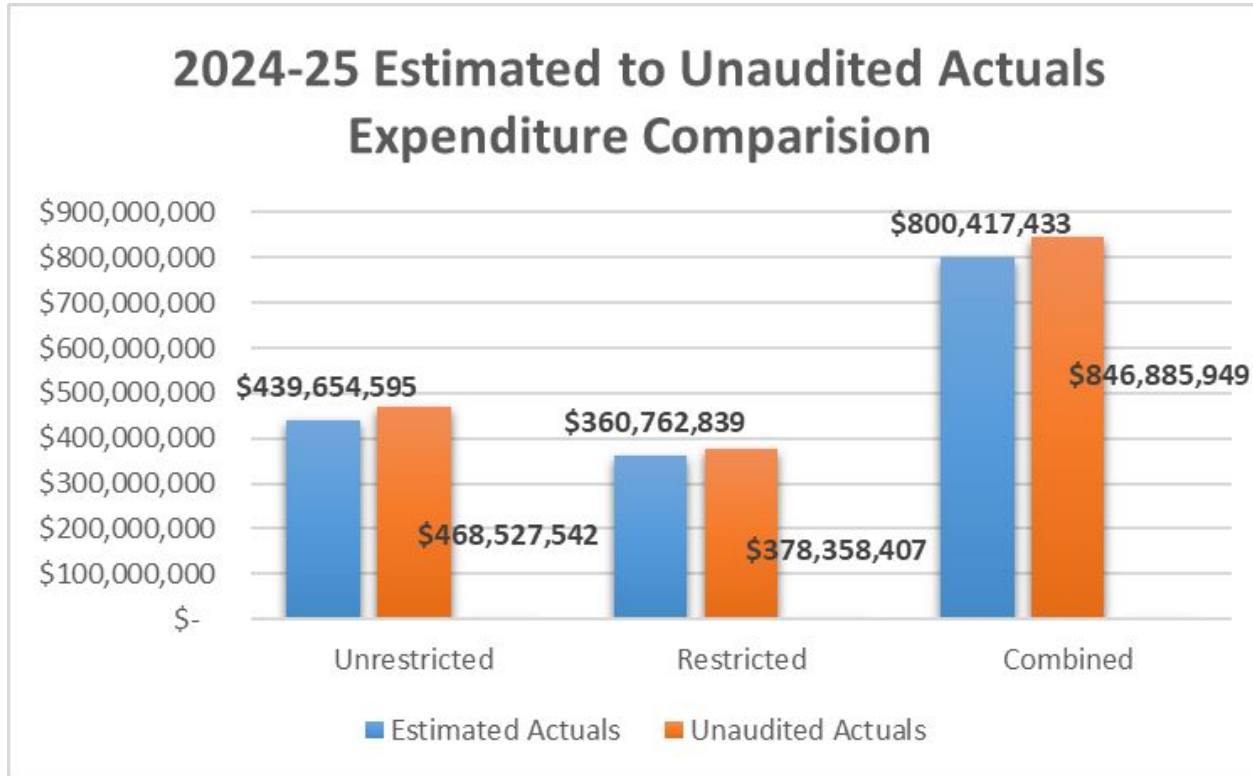
## Restricted Expenditure Summary

- **Certificated Salaries increased by \$137K** - due to stable staffing levels
- **Classified Salaries increased by \$194K** - from added temporary staff and overtime
- **Employee Benefits decreased by \$334K** - due to vacancies, turnover, and positions not filled until late in the fiscal year
- **Books and Supplies decreased by \$876K** - as sites spent less on materials and consumables
- **Services and Other Operating Expenses increased by \$16.3M** - mainly from special education contracts (\$14.8M) and other services (\$1.5M)
- **Capital Outlay increased by \$1.3M** - from additional equipment, furniture, and site projects
- **Indirect Costs increased by \$749K** - from year-end adjustments to align with final expenditures

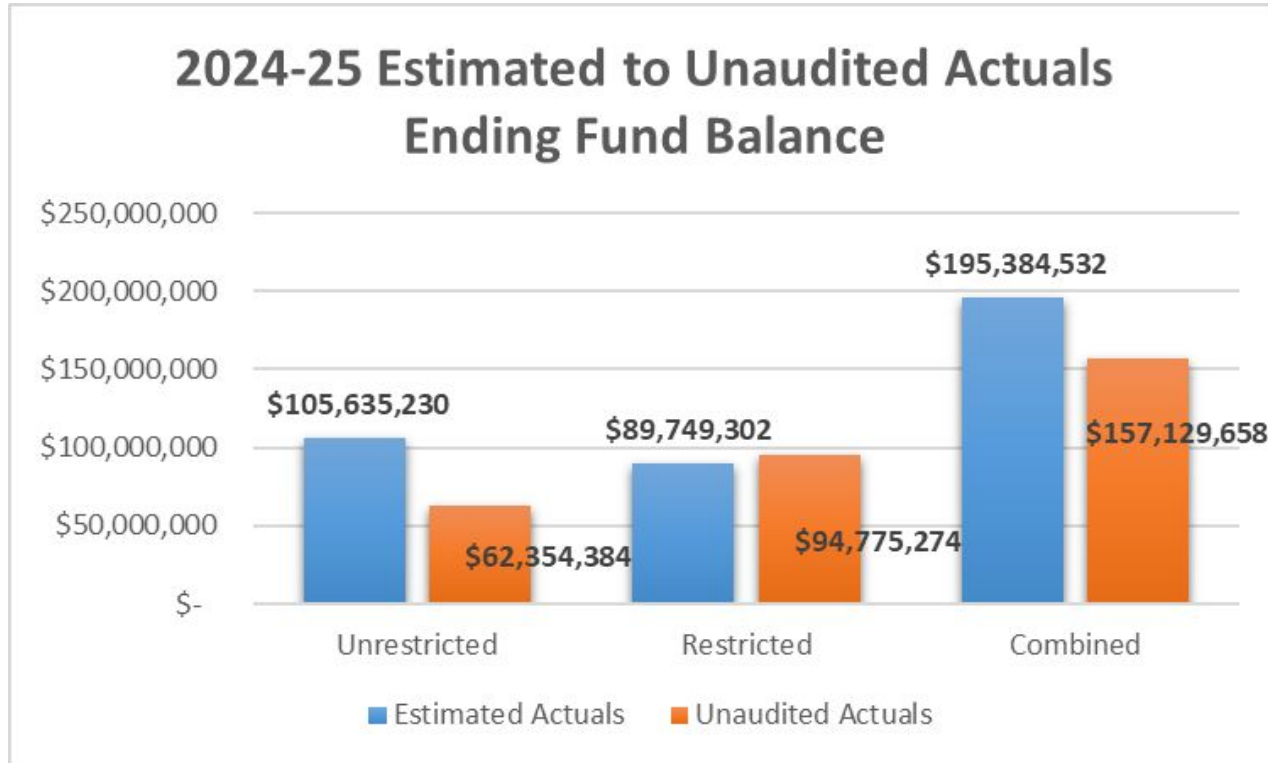
# 2024-25 Estimated Actuals vs. Unaudited Actuals



# 2024-25 Estimated Actuals vs. Unaudited Actuals



# 2024-25 Unaudited Actuals Ending Fund Balance



# 2024-25 Unaudited Actuals Ending Fund Balance

## 2024-25 Unaudited Actuals Contributions from Unrestricted to Restricted

Program	2024-25		2024-25	
	Estimated Actuals	Unaudited Actuals	Difference	
Special Education	\$ 125,000,000	\$ 138,567,694	\$ 13,567,694	
Routine Maintenance (RRMA)	\$ 23,046,169	\$ 24,557,113	\$ 1,510,944	
<b>Combined</b>	<b>\$ 148,046,169</b>	<b>\$ 163,124,806</b>	<b>\$ 15,078,638</b>	

## 2024-25 Unaudited Actuals Contributions from Unrestricted to Other Funds

Program	2024-25		2024-25	
	Estimated Actuals	Unaudited Actuals	Difference	
Charter Schools	\$ 762,000	\$ 762,000	\$ -	
Adult Education		\$ 2,656,774	\$ 2,656,774	
<b>Combined</b>	<b>\$ 762,000</b>	<b>\$ 3,418,774</b>	<b>\$ 2,656,774</b>	

**2025-26 Adopted Budget Update  
And  
Multi-Year Projections**

# 2025-26 Adopted Budget Update and Multi-Year Projections

Description	2024-25 Unaudited Actuals			2025-26 Adopted Budget			2026-27 Projected Budget			2027-28 Projected Budget		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
<b>REVENUE AND OTHER FINANCING SOURCES</b>												
LCFF Sources	485,687,777	2,985,183	488,672,960	485,862,174	2,688,064	488,550,238	494,380,583	2,688,064	497,068,647	510,199,348	2,688,064	512,887,412
Federal Revenues	9,129,356	48,166,973	57,296,329	-	52,969,003	52,969,003	-	39,910,921	39,910,921	-	39,910,921	39,910,921
Other State Revenues	11,970,752	123,346,351	135,317,103	12,464,964	116,141,142	128,606,106	12,464,964	114,147,432	126,612,396	12,464,964	114,147,432	126,612,396
Other Local Revenues	15,375,175	8,683,025	24,058,200	14,585,391	7,946,272	22,531,663	33,605,391	7,877,638	41,483,029	13,792,455	7,814,488	21,606,943
<b>TOTAL REVENUES</b>	<b>522,163,059</b>	<b>183,181,533</b>	<b>705,344,592</b>	<b>512,912,529</b>	<b>179,744,481</b>	<b>692,657,010</b>	<b>540,450,938</b>	<b>164,624,055</b>	<b>705,074,993</b>	<b>536,456,767</b>	<b>164,560,905</b>	<b>701,017,672</b>
<b>EXPENDITURE AND OTHER FINANCING SOURCES</b>												
Certificated Salaries	218,471,232	99,871,987	318,343,219	218,744,200	89,182,004	307,926,204	201,876,902	86,236,843	288,113,745	198,164,686	85,218,764	283,383,450
Classified Salaries	62,468,377	39,768,173	102,236,550	64,724,110	55,539,782	120,263,892	57,974,603	54,256,285	112,230,888	58,303,154	54,383,254	112,686,408
Employee Benefits	143,248,936	98,413,589	241,662,525	140,684,922	123,549,804	264,234,725	132,585,156	112,839,831	245,424,988	135,119,399	111,904,216	247,023,615
Books & Supplies	10,650,543	7,845,566	18,496,110	7,804,267	19,207,717	27,011,985	4,304,267	12,885,546	17,189,813	4,304,267	11,914,775	16,219,042
Services & Other Operating Expenses	42,774,523	113,582,324	156,356,847	28,936,153	34,865,144	63,801,296	21,086,153	28,129,549	49,215,802	21,086,153	42,344,796	63,430,949
Capital Outlay	2,060,365	8,828,475	10,888,840	1,684,909	7,069,361	8,754,270	1,684,909	3,229,758	4,914,667	1,684,909	2,545,190	4,230,099
Other Outgo - (excluding Indirect Costs)	1,113,285	-	1,113,285	1,378,467	-	1,378,467	1,378,467	-	1,378,467	1,378,467	-	1,378,467
Other Outgo - Indirect Costs	(12,259,718)	10,048,293	(2,211,426)	(12,953,967)	10,719,860	(2,234,108)	(12,205,420)	9,971,312	(2,234,108)	(12,042,117)	9,808,010	(2,234,108)
<b>TOTAL EXPENDITURES</b>	<b>468,527,542</b>	<b>378,358,407</b>	<b>846,885,949</b>	<b>451,003,061</b>	<b>340,133,672</b>	<b>791,136,732</b>	<b>408,685,037</b>	<b>307,549,224</b>	<b>716,234,261</b>	<b>407,998,918</b>	<b>318,119,004</b>	<b>726,117,922</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES</b>	<b>53,635,517</b>	<b>(195,176,874)</b>	<b>(141,541,357)</b>	<b>61,909,468</b>	<b>(160,389,191)</b>	<b>(98,479,722)</b>	<b>131,765,901</b>	<b>(142,925,169)</b>	<b>(11,159,268)</b>	<b>128,457,849</b>	<b>(153,558,099)</b>	<b>(25,100,250)</b>
<b>OTHER FINANCING SOURCES/USES</b>												
Interfund Transfers												
Transfers In	3,257,064	1,590	3,258,654	3,755,880	-	3,755,880	3,755,880	-	3,755,880	3,755,880	-	3,755,880
Transfers Out	3,418,774	-	3,418,774	-	-	-	-	-	-	-	-	-
Contributions	(163,124,806)	163,124,806	-	(147,081,944)	147,081,944	-	(144,834,870)	144,834,870	-	(145,131,380)	145,131,380	-
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>	<b>(163,286,517)</b>	<b>163,126,397</b>	<b>(160,120)</b>	<b>(143,326,064)</b>	<b>147,081,944</b>	<b>3,755,880</b>	<b>(141,078,990)</b>	<b>144,834,870</b>	<b>3,755,880</b>	<b>(141,375,500)</b>	<b>145,131,380</b>	<b>3,755,880</b>
<b>NET INCREASE (DECREASE) IN FUND BALANCE</b>	<b>(109,650,999)</b>	<b>(32,050,478)</b>	<b>(141,701,477)</b>	<b>(81,416,596)</b>	<b>(13,307,246)</b>	<b>(94,723,842)</b>	<b>(9,313,089)</b>	<b>1,909,701</b>	<b>(7,403,388)</b>	<b>(12,917,651)</b>	<b>(8,426,719)</b>	<b>(21,344,370)</b>
<b>FUND BALANCE, RESERVES</b>												
Beginning Fund Balance	172,005,384	126,825,752	298,831,135	62,354,384	94,775,274	157,129,658	(19,062,211)	81,468,027	62,405,816	(28,375,300)	83,377,729	55,002,428
Other Restatements												
<b>Ending Fund Balance</b>	<b>62,354,384</b>	<b>94,775,274</b>	<b>157,129,658</b>	<b>(19,062,211)</b>	<b>81,468,027</b>	<b>62,405,816</b>	<b>(28,375,300)</b>	<b>83,377,729</b>	<b>55,002,428</b>	<b>(41,292,951)</b>	<b>74,951,009</b>	<b>33,658,058</b>
<b>Components of Ending Fund Balance:</b>												
Non-spendable-Revolving Cash	150,000	-	150,000	150,000	-	150,000	150,000	-	150,000	150,000	-	150,000
Stores	103,201	-	103,201	103,265	-	103,265	103,265	-	103,265	103,265	-	103,265
Restricted	-	94,775,274	94,775,274	-	81,024,450	81,024,450	-	78,340,715	78,340,715	-	69,913,995	69,913,995
Other Commitments (AB1200)	-	-	-	7,811,730	2,493,571	10,305,301	27,488,272	5,037,014	32,525,286	32,192,192	5,037,014	37,229,206
Other Assignments	-	-	-	-	-	-	-	-	-	-	-	-
Reserve for Economic Uncertainties	17,006,094	-	17,006,094	15,822,735	-	15,822,735	14,324,685	-	14,324,685	14,522,358	-	14,522,358
Unassigned/Unappropriated	<b>45,095,089</b>	<b>-</b>	<b>45,095,089</b>	<b>(42,949,941)</b>	<b>(2,049,993)</b>	<b>(44,999,934)</b>	<b>\$ (70,441,522)</b>	<b>-</b>	<b>\$ (70,441,522)</b>	<b>\$ (88,260,766)</b>	<b>-</b>	<b>\$ (88,260,766)</b>
Unappropriated Percent			5.325%			-5.688%			-9.835%			-12.155%

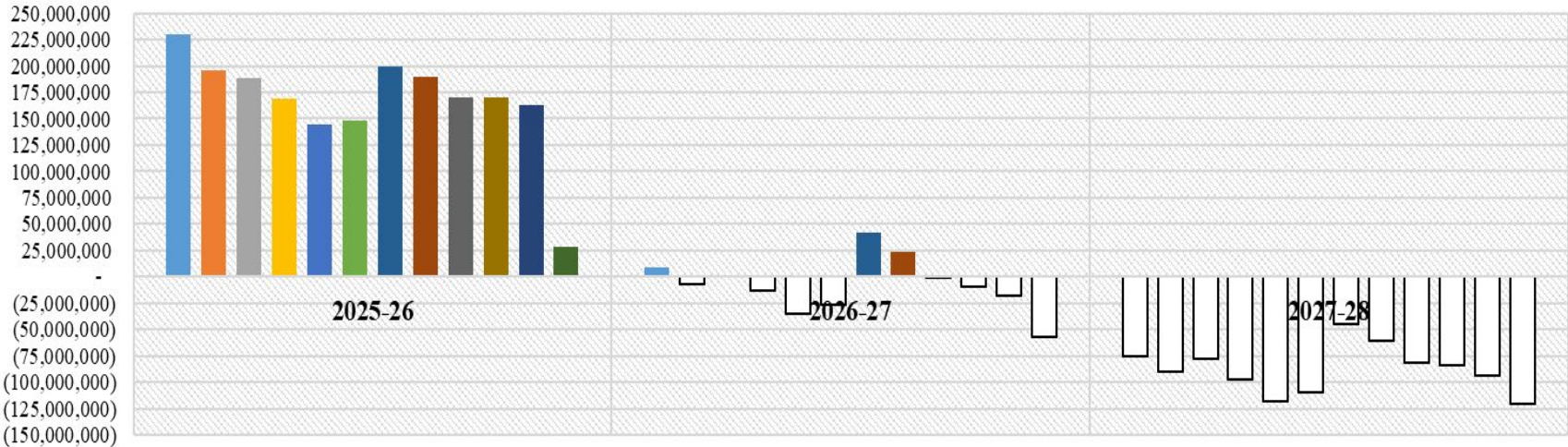
# 2025-26 Adopted Budget Update and Multi-Year Projections

District ended 2024-25 with a positive ending balance; however, current projections show the District will drop below the state-required 2% reserve in:

- 2025-26 - **(-\$42.9M) - Current Year**
- 2026-27 - **(-\$70.4M)**
- 2027-28 - **(-\$88.2M)**

**2025-26 Updated Adopted  
Budget Cash Flow with  
2024-25 Unaudited Actuals**

# 2025-26 Adopted Budget Multi Year Cash Flow with 2024-25 Unaudited Actuals



■ July  
 ■ August  
 ■ September  
 ■ October  
 ■ November  
 ■ December  
 ■ January  
 ■ February  
 ■ March  
 ■ April  
 ■ May  
 ■ June

# Closing Summary Fiscal Outlook

# Closing Summary – Fiscal Outlook

- The District's 2024-25 Unaudited Actuals show a **\$43.3M decrease** in the unrestricted ending fund balance, resulting in an ending balance of \$62.4M
- The decrease reflects year-end adjustments and higher actuals in services, staffing, benefits, and contributions to key program
- **Projections show the District will fall below the state-required 2% reserve in 2025-26, 2026-27, and 2027-28**, placing the District at risk of Sacramento County Office of Education intervention, loss of local budget authority, and potential program reductions
- **Immediate and sustained corrective action is critical**, and the District will continue to **right-size** to align ongoing expenditures with ongoing revenues



**Thank You**

