

# **San Ysidro School District**

**2025-2026**

## **First Interim Financial Report**

**as of October 31, 2025**

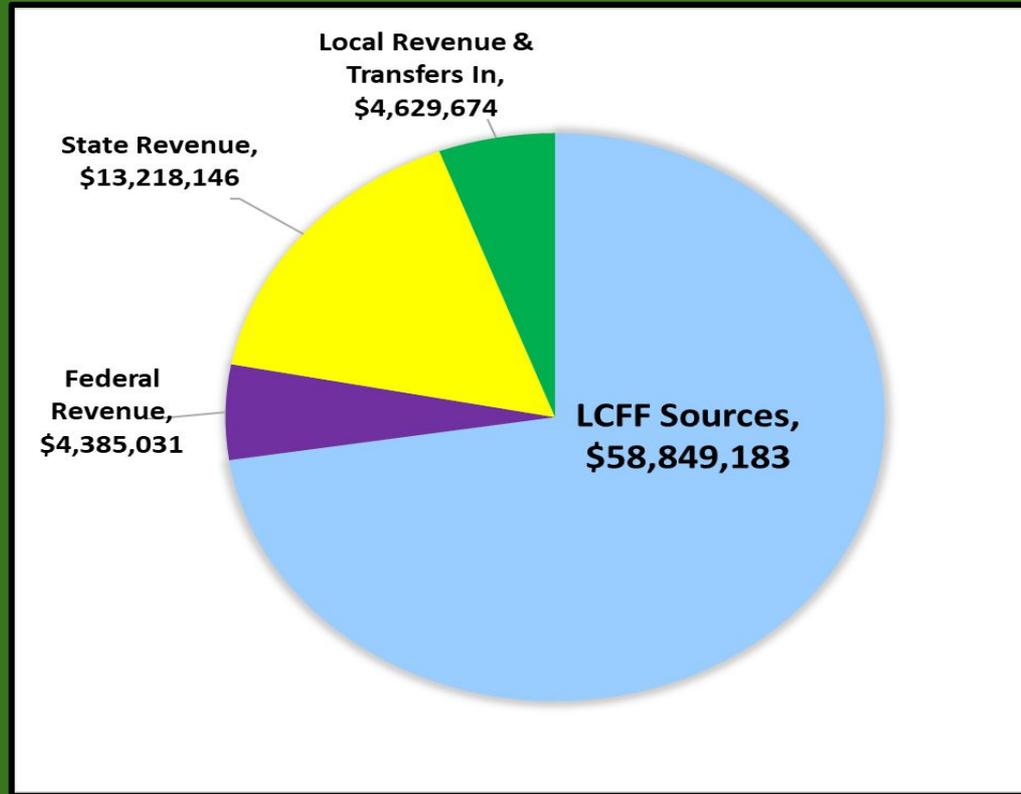
**Governing Board Meeting-December 11, 2025**

**Presented by Marilyn Adrianzen, Chief Business Official**

# First Interim Budget Assumptions

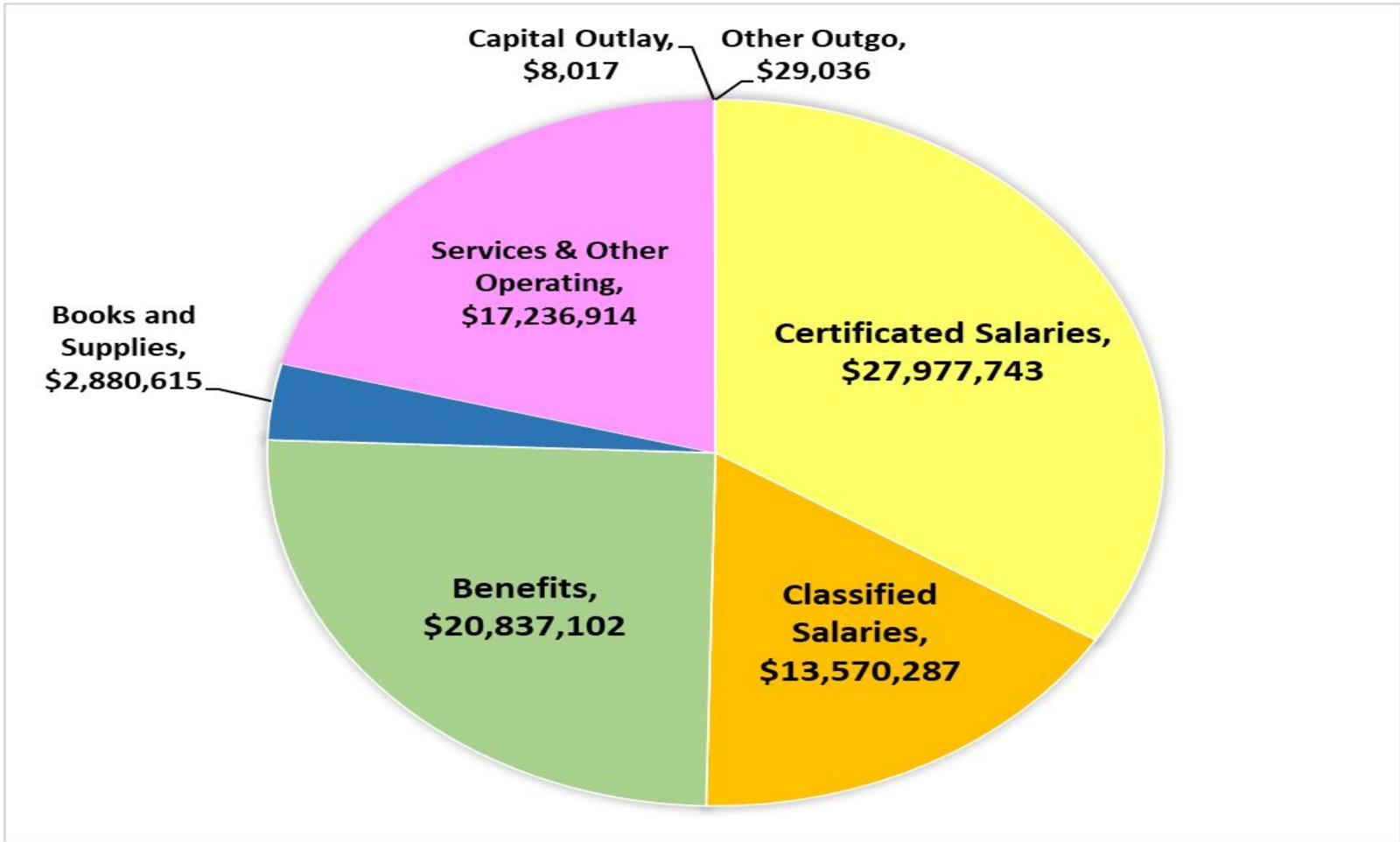
Planning Factors	2025-26	2026-27	2027-28
Funded LCFF COLA	2.30%	2.51%	3.42%
STRS Employer Rates	19.10%	19.10%	19.10%
PERS Employer Rates	26.81%	26.90%	27.80%
State Unemployment Insurance	0.05%	0.05%	0.05%
Lottery – Unrestricted per ADA	\$190	\$190	\$190
Lottery – Restricted Prop 20 per ADA	\$82	\$82	\$82
Mandated Block Grants	\$39.09	\$40.27	\$41.65
Routine Restricted Maintenance Account	3%	3%	3%

# 2025-26 General Fund Revenues



Estimated Unrestricted Revenue	\$60,761,196
Estimated Restricted Revenue	\$20,320,838
<b>Estimated Total Revenue</b>	<b>\$81,082,034</b>

# 2025-26 General Fund Expenditures



**Total Estimated Expenditures = \$82,539,715**

# 2025-26 First Interim Multi-Year Projections

Unrestricted General Fund	2025-2026	2026-2027	2027-2028
1. Projected Beginning Balance	\$1,053,823	\$191,809	(\$2,237,844)
2. Projected Revenue	\$48,060,324	\$49,280,845	\$49,919,903
3. Projected Expense	\$48,922,339	\$51,710,498	\$52,168,575
4. Net Increase (Decrease) in Fund Balance	(\$862,014)	(\$2,429,653)	(\$2,248,672)
5. Projected Ending Fund Balance	\$191,809	(\$2,237,844)	(\$4,486,516)
6. Restricted Reserve & 16-17 ADA Overstatement Repayment	\$100,850	\$100,000	\$100,000
7. Reserve for Economic Uncertainties (REU)	\$90,958	\$0	\$0
8. Required Minimum (REU) 3%	\$2,476,191	\$2,520,186	\$2,555,713
	(\$2,284,382)	(\$4,858,030)	(\$7,142,229)
	Qualified	Negative	Negative

*\*2026-27 Estimated Budget Reduction Plan = \$4.8 million*

## CBEDS Enrollment Historical Data - 9 Year Comparison

School Site	2017-18	18-19	19-20	20-21	21-22	22-23	23-24	24-25	25-26	9 Year Difference (+/-)
La Mirada	424	413	336	340	328	409	368	382	367	(57)
Ocean View Hills	1,009	985	1,020	996	1,079	963	985	1020	1032	23
San Ysidro Middle	655	656	633	612	504	531	548	500	496	(159)
Smythe	706	647	646	664	616	578	561	534	499	(207)
Sunset	723	672	649	606	588	546	522	520	524	(199)
Vista Del Mar	425	413	402	425	425	555	531	541	605	180
Willow	789	789	784	772	719	673	685	643	625	(164)
<b>Total</b>	<b>4,731</b>	<b>4,575</b>	<b>4,470</b>	<b>4,415</b>	<b>4,259</b>	<b>4,255</b>	<b>4,200</b>	<b>4,144</b>	<b>4,148</b>	<b>(583)</b>

# Preschool Enrollment - 4 Year Comparison

	<b>22-23</b>	<b>23-24</b>	<b>24-25</b>	<b>25-26</b>	<b>4 Year Difference (+/-)</b>
Preschool Enrollment	281	203	167	147	<b>(134)</b>

# Top Issues Impacting the SYSD Budget

ISSUES	ESTIMATED COST
1. State Inadequate Funding - COLA too low	25-26 = 2.30%; 26-27 = 2.51%; 27-28 = 3.42%
2. Decline in Enrollment 9 year comparison	Decline in enrollment: 4,731 (17-18) to 4,148 (25-26) Enrollment Loss = -583; Revenue Loss = -\$8 million
3. Special Education Costs	<p>Estimated Special Education Costs = \$15.5 million</p> <ul style="list-style-type: none"> <li>• Federal &amp; State Revenue Sources = \$5.0 million</li> <li>• 2025-26 General Fund Contribution = \$10.5 million (Includes LCFF SPED ADA = \$3.6 million)</li> </ul> <p>Increase in SPED costs approximately \$500,000 - \$1.0 mil per year</p>
4. Complaints	Increase in legal and staff costs approx. \$500,000 per year
5. Reclassifications	\$800,000 (3 year total) (\$230,000-\$320,000 Annual Cost)
6. Expiration of One Time Funds	\$1.6 million

## 2026-2027 Estimated Budget Reduction Plan

<b>General Fund Estimated Budget Reduction</b>	<b>\$ 4,800,000</b>
Spending freeze	500,000
Limit Overtime and Extra Hours	200,000
Shift in Expenditures from General Fund to Restricted funds	1,265,900
Declining Enrollment Layoffs and/or Special Program Reduction	1,273,260
Layoff Vacant Positions - Natural attrition in 2026-2027: hiring freeze	614,701
<b>Total Estimated Budget Reductions</b>	<b>\$ 3,853,860</b>
<i>Budget Reductions Still Needed (Must be resolved by Second Interim Financial Report March 2026)</i>	<b>\$ (946,140)</b>
<b>Potential Loss in Federal Funding</b>	<b>Estimated Loss</b>
Title I	\$1,308,335
Title II	\$148,300
Title III	\$250,700
Title IV	\$98,435
National School Lunch Program: Community Eligibility Program (CEP)	\$2,600,000
<b>Total Potential Loss in Federal Funding</b>	<b>\$4,405,770</b>
<b>Child Nutrition Services Estimated Budget Reduction</b>	<b>\$360,000</b>

# 2026-2027 Proposed Budget Development Timeline

<b>DECEMBER</b> <ul style="list-style-type: none"><li>• FY25-26 First Interim Budget Report</li><li>• Adopt FY26-27 Budget Reduction Plan</li></ul>	<b>JANUARY</b> <ul style="list-style-type: none"><li>• Governor's State Proposed Budget</li><li>• Board Workshop</li><li>• Seniority Lists</li><li>• P-1 Attendance</li></ul>	<b>FEBRUARY</b> <ul style="list-style-type: none"><li>• FY26-27 Projected Enrollment &amp; Staffing</li><li>• Possible Certificated &amp; Classified Layoff Resolutions - Part 1</li></ul>
<b>MARCH</b> <ul style="list-style-type: none"><li>• Possible Certificated &amp; Classified Layoff Resolutions - Part 2 (optional)</li><li>• 25-26 Second Interim Budget Report</li></ul>	<b>APRIL</b> <ul style="list-style-type: none"><li>• P-2 Attendance</li><li>• April/May Final Layoff Resolutions</li></ul>	<b>MAY</b> <ul style="list-style-type: none"><li>• LCAP Annual Review Public Hearing</li><li>• Governor's May Revise State Budget</li></ul>
<b>JUNE</b> <ul style="list-style-type: none"><li>• Public Hearings: 26-27 Proposed Budget &amp; Proposed LCAP</li><li>• FY 26-27 Adopted Budget</li></ul>	<b>JULY</b> <ul style="list-style-type: none"><li>• FY 26-27 Adopted Budget due to SDCOE</li><li>• Annual Attendance Report</li></ul>	

Questions?