

**WESTERN PLACER UNIFIED SCHOOL DISTRICT  
BOARD OF TRUSTEES  
2025-26 First Interim Notes**

The First Interim budget report is a snapshot in time of the local educational agency's (LEA) revenue and expenditure forecasts for the current fiscal year as well as a projection of the two subsequent fiscal years. It is a time to adjust the budget based upon the enacted State Budget and subsequent trailer bills, the closing of the prior fiscal year, and other factors that impact revenue and expenditures. The First Interim report covers the period of time from July 1 through October 31 each fiscal year and must be submitted to the county office of education no later than December 15.

**BUDGET ASSUMPTIONS**

**Planning Factors for First Interim and MYP**

The 2025-26 budget assumptions are used to prepare the 2025-26 Budget and multi-year projections for the 2026-27 and 2027-28 fiscal years. The multi-year projections provide a view of the current year (2025-26) budget and the next two years' budget plan (2026-27 and 2027-28). They are built with assumptions provided by PCOE Common Message, School Services of California, the State Dept. of Finance (DOF), Legislative Analyst's Office (LAO), FCMAT LCFF Calculator, federal funding projections and district trends and data. Property taxes, state allocations, LCFF Funding estimates, new legislature, federal funding and budget projections, and ballot measures can all have a significant impact on revenue assumptions.

Additionally, PCOE recommends the district incorporate projection information from FCMAT and School Services of California (SSC) Dartboard for specific budget circumstances for our individual district. Every district receives differing amounts of revenue through the LCFF funding model and their individual situation and plan accordingly to maintain fiscal solvency.

Key planning factors for the District to incorporate into the 2025-26 budget and multiyear projections are listed on the next page and based on the latest information available.

**WESTERN PLACER UNIFIED SCHOOL DISTRICT  
BOARD OF TRUSTEES  
2025-26 First Interim Notes**

**GENERAL FUND BUDGET ASSUMPTIONS FIRST INTERIM AND MYP**

	<b>25/26 Adopted</b>	<b>25/26 First Interim</b>	<b>26/27 Projection</b>	<b>2027/28 Projection</b>	
<b><u>REVENUES</u></b>					
Enrollment	8,293	8,293	8,458	8,628	Actual 25-26 enrollment approx. 100 under budget
ADA Yield	94.0%	94.0%	94.0%	94.0%	94.0% projected rate based on 24-25 actual rate of 93.6% and 23-24 actual rate of 94.6%
ADA (Excl. County ADA)	7,795	7,795	7,951	8,110	
ADA (Incl. County ADA)	7,811	7,811	7,967	8,126	
% Increase (Decrease) Enrollment	3.00%	3.00%	2.00%	2.00%	
# Increase (Decrease) Enrollment	242	242	166	169	
# Increase (Decrease) in ADA	263	263	156	159	
State Statutory COLA %	2.30%	2.30%	2.51%	3.42%	26-27 per LAO projection, 27-28 per SSC Dartboard
<b><u>EXPENDITURES</u></b>					
Certificated New Positions - FTE	9.1	10.1	7.0	7.0	25-26: 3.1 net growth teachers, 4 TK teachers, 1 special ed teacher, 1 nurse, 1 counselor; 26-27 and 27-28: 7 growth teachers
Certificated Step/Column	1.69%	1.72%	1.72%	1.72%	
Classified New Positions - FTE	3.9	6.9	0.0	0.0	25-26: Increase of 9.0 FTE, decrease of 2.1 FTE
Classified Step/Column	2.48%	2.48%	2.48%	2.48%	
Classified Statutory Benefits Rate	36.08%	36.08%	35.67%	36.17%	
Certificated Statutory Benefits Rate	22.17%	22.17%	22.17%	22.17%	
Transfers Out to Other Funds	\$528,328	\$581,861	\$973,676	\$1,166,932	Adult Ed (\$25k), Deferred Maint. (\$250k in 25-26; \$500k all others), Cafeteria (\$274k 24-25, \$306k 25-26, \$448k 26-27, \$602k 27-28)
Contribution to RRM	\$3,687,245	\$3,825,753	\$3,927,184	\$4,123,543	3% of GF Expenditures (Excl STRS On-Behalf).

**WESTERN PLACER UNIFIED SCHOOL DISTRICT  
BOARD OF TRUSTEES  
2025-26 First Interim Notes**

**FIRST INTERIM BUDGET:**

The 2025-26 First Interim budget, presented below, is built from assumptions from the State-adopted budget, federal and local revenue projections, district historical data, SSC dashboard, FCMAT LCFF Calculator and PCOE Common Message.

	First Interim		
	Unrestricted	2025-26 Restricted	Combined
<b>Revenues</b>			
LCFF Funding - Base	91,573,743	2,371,695	93,945,438
LCFF Funding - Supplemental	6,065,972		6,065,972
Federal Revenue		3,825,865	3,825,865
State Revenue	2,815,704	13,603,597	16,419,301
Local Revenue	2,486,240	6,695,211	9,181,451
<b>Total Revenues</b>	<b>102,941,659</b>	<b>26,496,368</b>	<b>129,438,027</b>
<b>Expenditures</b>			
Certificated Salaries	40,805,085	9,020,680	49,825,765
Classified Salaries	10,918,268	8,352,804	19,271,072
Benefits	19,884,539	11,840,993	31,725,532
Books and Supplies	6,503,459	10,477,885	16,981,344
Other Services & Oper. Exp	10,331,681	8,701,988	19,033,669
Capital Outlay	151,367	528,339	679,706
Other Outgo 7xxx	527,568	3,290,106	3,817,674
Transfer of Indirect 73xx	(2,470,804)	2,232,358	(238,446)
<b>Total Expenditures</b>	<b>86,651,163</b>	<b>54,445,153</b>	<b>141,096,316</b>
Surplus / (Deficit)	16,290,496	(27,948,785)	(11,658,289)
Transfers In	250,000	40,000	290,000
Transfers out	(581,861)	-	(581,861)
Contributions to Restricted	(20,055,645)	20,055,645	-
<b>Net Increase (Decrease) in Fund Balance</b>	<b>(4,097,010)</b>	<b>(7,853,140)</b>	<b>(11,950,150)</b>
Beginning Balance	10,771,486	16,860,561	27,632,047
<b>Ending Fund Balance</b>	<b>6,674,476</b>	<b>9,007,421</b>	<b>15,681,897</b>
<b>Components of Ending Fund Balance</b>			
<b>Nonspendable:</b>			
Revolving Cash	5,000		5,000
Prepaid Expenditures	332,873		332,873
<b>Assigned:</b>			
State, Federal and Local programs		9,007,421	9,007,421
<b>Unassigned/Unappropriated:</b>			
<b>Economic Uncertainty @ 3%</b>	<b>4,250,345</b>		<b>4,250,345</b>
<b>Unassigned Economic Uncertainty surplus/(deficit)</b>	<b>2,086,258</b>		<b>2,086,258</b>
<b>Total Ending Fund Balance</b>	<b>6,674,476</b>	<b>9,007,421</b>	<b>15,681,897</b>

**WESTERN PLACER UNIFIED SCHOOL DISTRICT  
BOARD OF TRUSTEES  
2025-26 First Interim Notes**

**Adopted Budget vs. First Interim Budget:**

Each year our budget is revised throughout the year as new information becomes available and assumptions are modified. At First Interim reporting we have closed the prior year books and the actual Ending Fund Balance is known as well as unspent program and site funds that carryover to be spent in the 2025-26 budget year. The differences between the district's Adopted Budget and First Interim Budget are reflected in the table below and summarized in the comments that follow:

	Adopted Budget 2025-26 Combined	First Interim 2025-26			Adopted vs. 1st Interim Variance	
		Unrestricted	Restricted	Combined		
<b>Revenues</b>						
LCFF Funding - Base	93,238,838	91,573,743	2,371,695	93,945,438	706,600	1
LCFF Funding - Supplemental	6,065,972	6,065,972		6,065,972	-	
Federal Revenue	3,446,691		3,825,865	3,825,865	379,174	2
State Revenue	13,073,031	2,815,704	13,603,597	16,419,301	3,346,270	3
Local Revenue	7,435,076	2,486,240	6,695,211	9,181,451	1,746,375	4
<b>Total Revenues</b>	<b>123,259,608</b>	<b>102,941,659</b>	<b>26,496,368</b>	<b>129,438,027</b>	<b>6,178,419</b>	
<b>Expenditures</b>						
Certificated Salaries	48,977,145	40,805,085	9,020,680	49,825,765	848,620	5
Classified Salaries	19,045,184	10,918,268	8,352,804	19,271,072	225,888	6
Benefits	32,212,236	19,884,539	11,840,993	31,725,532	(486,704)	7
Books and Supplies	8,511,277	6,503,459	10,477,885	16,981,344	8,470,067	8
Other Services & Oper. Exp	14,414,259	10,331,681	8,701,988	19,033,669	4,619,410	9
Capital Outlay	-	151,367	528,339	679,706	679,706	10
Other Outgo 7xxx	3,912,258	527,568	3,290,106	3,817,674	(94,584)	11
Transfer of Indirect 73xx	(237,138)	(2,470,804)	2,232,358	(238,446)	(1,308)	
<b>Total Expenditures</b>	<b>126,835,221</b>	<b>86,651,163</b>	<b>54,445,153</b>	<b>141,096,316</b>	<b>14,261,095</b>	
Surplus / (Deficit)	(3,575,613)	16,290,496	(27,948,785)	(11,658,289)	(8,082,676)	
Transfers In	250,000	250,000	40,000	290,000	40,000	12
Transfers out	(528,328)	(581,861)	-	(581,861)	(53,533)	13
Contributions to Restricted	-	(20,055,645)	20,055,645	-	-	
<b>Net Increase (Decrease) in Fund Balance</b>	<b>(3,853,941)</b>	<b>(4,097,010)</b>	<b>(7,853,140)</b>	<b>(11,950,150)</b>	<b>(8,096,209)</b>	
Beginning Balance	19,428,372	10,771,486	16,860,561	27,632,047	8,203,675	
<b>Ending Fund Balance</b>	<b>15,574,431</b>	<b>6,674,476</b>	<b>9,007,421</b>	<b>15,681,897</b>	<b>107,466</b>	
<b>Components of Ending Fund Balance</b>						
<b>Nonspendable:</b>						
Revolving Cash	5,000	5,000		5,000	-	
Prepaid Expenditures	199,999	332,873		332,873	132,874	
<b>Assigned:</b>						
WPTA & Superintendent	1,450,109			-	(1,450,109)	
Negotiated compensation increases for CSEA, confidential and management	35,986			-	(35,986)	
<b>Restricted:</b>						
State, Federal and Local programs	9,659,422		9,007,421	9,007,421	(652,001)	
<b>Unassigned/Unappropriated:</b>						
Economic Uncertainty @ 3%	3,820,906	4,250,345		4,250,345	429,439	
Unassigned Economic Uncertainty surplus/(deficit)	403,009	2,086,258		2,086,258	1,683,249	
<b>Total Ending Fund Balance</b>	<b>15,574,431</b>	<b>6,674,476</b>	<b>9,007,421</b>	<b>15,681,897</b>	<b>107,466</b>	

# WESTERN PLACER UNIFIED SCHOOL DISTRICT BOARD OF TRUSTEES 2025-26 First Interim Notes

## Major Changes to Fund Balance from Adopted Budget to First Interim 2025-26 Budgeted Deficit Spending at Adopted Budget

(\$3,853,941)

**Revenues**

Principal Apportionment

Increase in LCFF funding - TK add-on increase of \$2,397/ADA	600,000		
Increase in Special Education AB602 property tax revenues	105,000		
Total Principal Apportionment changes		705,000	1

Federal Revenue

Decrease in PI94-142 Special Education allocation	(65,000)		
Decrease in Perkins grant allocation	(10,000)		
2024-25 Carryover - Federal Programs added to budget	455,000		
Total Federal Revenue Changes		380,000	2

State Revenue

Final 24-25 lottery revenues received in excess of 4th quarter SSC projection	75,000		
Learning Recovery Block Grant	260,000		
Student Support and Professional Development Block Grant	2,360,000		
Reduction in ELOP allocation based on updated CDE projection	(315,000)		
Reduction in mandate block grant allocation based on CDE projection	(10,000)		
2024-25 Carryover State Programs added to budget	975,000		
Total State Revenue Changes		3,345,000	3

Local Revenue

Reduction in Special Education AB602 state aid revenues	(135,000)		
Restricted RDA facilities funds	275,000		
Ag West farm grant	50,000		
SIG workers compensation one-time dividend	325,000		
Western Placer Ed Foundation grants	40,000		
Increase in projected facility use revenues based on prior year actuals	30,000		
Increase in projected transportation revenues based on prior year actuals	35,000		
Increase in projected interest revenues	100,000		
Misc. small grants (HUB, Every 15 minutes, wellness, etc)	40,000		
AP exam receipts from students	35,000		
Miscellaneous	20,000		
2024-25 Carryover Local Programs added to budget	930,000		
Total Local Revenue changes		1,745,000	4

**Total Change in Revenues**

6,175,000

**Expenditures**

Certificated Salaries

2024-25 Carryover Federal and State and Local added to budget	85,000		
Increase in salaries for 24-25 salary settlements not in adopted budget	865,000		
Reduction for vacant positions - 3.0 FTE (RSP/SDC, SLP, Autism) - using NPA services	(260,000)		
Reduction for elimination of 2.0 Ed Services Specialists	(245,000)		
Position control adjustments based on actual hires	70,000		
Special Education program specialist position (pd through Early Intervention funds)	60,000		
Substitute principal TBHS	95,000		
Special Projects Coordinator (one-year term)	85,000		
Elementary counselor paid through District Supplemental (LCAP) budget	65,000		
PHS prep buyouts paid through CSI grant	55,000		
Miscellaneous	(30,000)		
Total Certificated Salaries changes		845,000	5

Classified Salaries

2024-25 Carryover Federal and State and Local added to budget	60,000		
Increase in salaries for 24-25 salary settlements not in adopted budget	160,000		
New classified positions - 4.03 FTE (LVN, college/career tech, school clerk, para, parent liaison)	105,000		
Reduction for vacant special education positions - used NPA services	(130,000)		
Position control adjustments based on actual hires	25,000		
Miscellaneous adjustments	5,000		
Total Classified		225,000	6

**WESTERN PLACER UNIFIED SCHOOL DISTRICT  
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<b>Statutory &amp; Health and Welfare Benefits</b>			
2024-25 Carryover Federal and State and Local added to budget	55,000		
Statutory benefit costs related to 24-25 salary settlements	240,000		
Adjustments for position changes (new/closed positions)	(55,000)		
Statutory/health benefit adjustments based on actual hires, vacancies, etc.	(675,000)		
Miscellaneous adjustments	(50,000)		
<b>Total Benefits</b>		(485,000)	7
<b>Books and Supplies</b>			
2024-25 Carryover Federal and State and Local added to budget	4,965,000		
2024-25 Carryover Site co-curricular, facility use and site discretionary funds added to budget	360,000		
2024-25 Carryover Chromebook and technology replacement funds added to budget	750,000		
Learning Recovery Block Grant	140,000		
Student Support and Professional Development Block Grant	2,075,000		
Western Placer Ed Foundation grants	40,000		
Ag West farm grant	50,000		
Misc. small grants (HUB, Every 15 minutes, wellness, etc)	40,000		
Maintenance and operations expenses	80,000		
Transfers to other objects and miscellaneous changes	(30,000)		
<b>Total Books and Supplies</b>		8,470,000	8
<b>Services &amp; Other Operating Expenditures</b>			
2024-25 Carryover Federal and State and Local added to budget	3,245,000		
2024-25 Carryover technology replacement funds added to budget	20,000		
Student support and professional development block grant	140,000		
Increase in Nonpublic Schools budget - Increased students in program	150,000		
Increase in Nonpublic Agencies budget - to cover unfilled vacant positions and additional needs	595,000		
Teacher recruitment and placement agency - To fill vacant positions	235,000		
Special Education settlements	115,000		
Decrease in liability insurance costs based on final estimate	(95,000)		
Increase in legal budget due to ongoing existing litigation	165,000		
Medi-Cal billing expenditures approved by the Medi-Cal Collaborative	55,000		
Miscellaneous changes	(5,000)		
<b>Total Services and Other Operating Costs</b>		4,620,000	9
<b>Capital Outlay</b>			
2024-25 Carryover Federal and State and Local added to budget	450,000		
2024-25 Carryover technology replacement funds added to budget	65,000		
District grant match for four electric busses	140,000		
Maintenance warehouse forklift, farm rotary cutter	25,000		
<b>Total Capital Outlay</b>		680,000	10
Other Outgo - Decrease in projected PCOE Special Education Billback Costs	(95,000)		11
Transfers in from other funds - From Fund 40 for OLE grazing expense	(40,000)		12
Transfers out to other funds - Increase in Cafeteria Fund 13 expenditures - contribution	55,000		13
<b>Total Change in Expenditures</b>		\$14,275,000	
<b>Rounding</b>		\$3,791	
<b>Total Change in Budgeted FB</b>		<u>(\$8,096,209)</u>	
<b>Budgeted Deficit Spending at First Interim</b>		<u><b>(\$11,950,150)</b></u>	

**WESTERN PLACER UNIFIED SCHOOL DISTRICT  
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**Multi-Year Projections 2025-26, 2026-27 and 2027-28 Budget Years:**

The multi-year projections provide a view of the current year (2025-26) budget and the subsequent two years' projected budgets.

	<b>First Interim 2025-26 Combined</b>	<b>Projection 2026-27 Combined</b>	<b>Projection 2027-28 Combined</b>
<b>Revenues</b>			
LCFF Funding - Base	93,945,438	98,180,334	103,441,539
LCFF Funding - Supplemental	6,065,972	6,295,207	6,488,180
Federal Revenue	3,825,865	2,930,865	2,930,865
State Revenue	16,419,301	13,627,301	13,627,301
Local Revenue	9,181,451	7,701,956	7,701,956
<b>Total Revenues</b>	<b>129,438,027</b>	<b>128,735,663</b>	<b>134,189,841</b>
<b>Expenditures</b>			
Certificated Salaries	49,825,765	50,551,609	52,051,001
Classified Salaries	19,271,072	19,499,059	20,058,019
Benefits	31,725,532	31,911,018	32,650,980
Books and Supplies	16,981,344	5,535,609	6,138,349
Other Services & Oper. Exp	19,033,669	15,997,174	16,137,174
Capital Outlay	679,706	269,706	269,706
Other Outgo 7xxx	3,817,674	3,986,787	4,159,748
Transfer of Indirect 73xx	(238,446)	(238,446)	(238,446)
<b>Total Expenditures</b>	<b>141,096,316</b>	<b>127,512,516</b>	<b>131,226,531</b>
Surplus / (Deficit)	(11,658,289)	1,223,147	2,963,309
Transfers In	290,000	500,000	-
Transfers out	(581,861)	(973,676)	(1,166,932)
Contributions to Restricted	-	-	-
<b>Net Increase (Decrease) in Fund Balance</b>	<b>(11,950,150)</b>	<b>749,471</b>	<b>1,796,378</b>
Beginning Balance	27,632,047	15,681,897	16,431,368
<b>Ending Fund Balance</b>	<b>15,681,897</b>	<b>16,431,368</b>	<b>18,227,746</b>
<b>Components of Ending Fund Balance</b>			
<b>Nonspendable:</b>			
Revolving Cash	5,000	5,000	5,000
Prepaid Expenditures	332,873	114,814	55,165
<b>Restricted:</b>			
State, Federal and Local programs	9,007,421	8,924,195	8,802,573
<b>Unassigned/Unappropriated:</b>			
<b>Economic Uncertainty @ 3%</b>	<b>4,250,345</b>	<b>3,854,586</b>	<b>3,971,804</b>
LCFF Supplemental revenues increase	-	164,456	291,354
<b>Unassigned Economic Uncertainty surplus/(deficit)</b>	<b>2,086,258</b>	<b>3,368,317</b>	<b>5,101,850</b>
<b>Total Ending Fund Balance</b>	<b>15,681,897</b>	<b>16,431,368</b>	<b>18,227,746</b>

**Multi-Year Projections 2025-26, 2026-27 and 2027-28 Budget Years:**

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The multi-year projections provide a view of the current year (2025-26) budget and the subsequent two years' projected budgets. The multi-year projections are built on assumptions provided by the PCOE Common Message, School Services of California, the 2025-26 State adopted budget, the State Dept. of Finance (DOF), LAO, FCMAT LCFF Calculator, federal funding projections and district trends and data.

In 2025-26, the District's First Interim Budget reporting shows the General Fund with a planned deficit of \$11.9 million, largely due to \$12.9 million in prior year unspent funds budgeted to be spent in 2025-26.

**Local Control Funding Formula (LCFF)**

The final State budget for 2025-26 funded the statutory 2.30% COLA. While the most recent 26-27 projected COLA provided by the DOF was 3.02% in June 2025, subsequent fiscal activity has indicated that the actual COLA will be approximately 2.51%, which we have used in the multi-year projection. This number, and the 3.42% for 2027-28, may be adjusted in January when the Governor presents his January 2026-27 State Budget. We will address any adjustments to the COLA for 2026-27 and 2027-28 in the Second Interim report.

**CalSTRS and CalPERS Employer Contributions**

CalSTRS employer contributions are currently projected to remain at 19.1% over the next several years. CalPERS contributions are projected to increase from 26.81% in 25-26, to 26.9% in 26-27 and 27.8% in 2027-28.

**Enrollment and ADA**

Enrollment and attendance information for the 2024-25 Unaudited Actuals, the current 2025-26 budget year and the next two budget years are below:

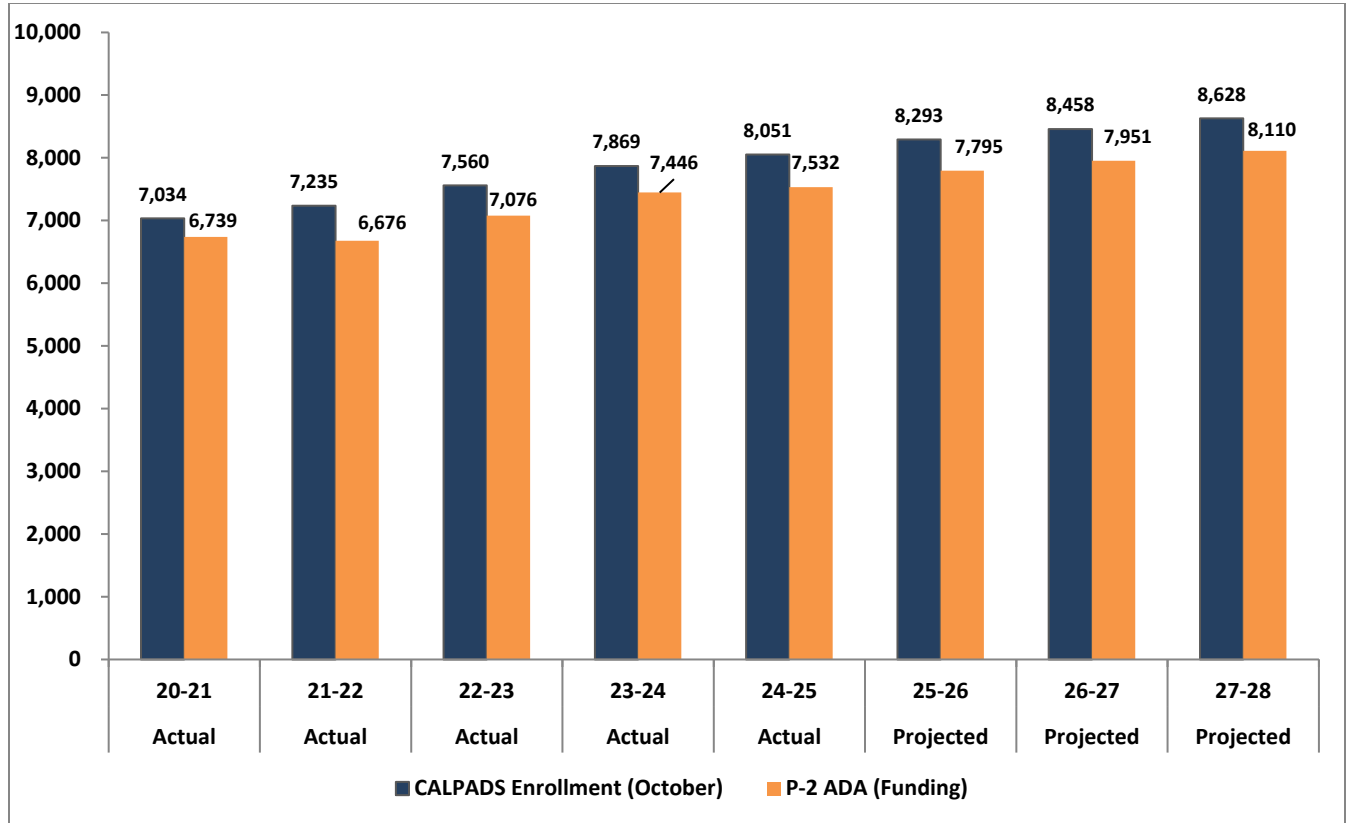
	<b>24/25 Unaudited Actuals</b>	<b>25/26 First Interim</b>	<b>26/27 Projection</b>	<b>2027/28 Projection</b>	
<b>REVENUES</b>					
Enrollment	8,051	8,293	8,458	8,628	Actual 25-26 enrollment approx. 100 under budget
ADA Yield	93.6%	94.0%	94.0%	94.0%	94.0% projected rate based on 24-25 actual rate of 93.6% and 23-24 actual rate of 94.6%
ADA (Excl. County ADA)	7,532	7,795	7,951	8,110	
ADA (Incl. County ADA)	7,548	7,811	7,967	8,126	
% Increase (Decrease) Enrollment	2.31%	3.00%	2.00%	2.00%	
# Increase (Decrease) Enrollment	182	242	166	169	
# Increase (Decrease) in ADA	86	263	156	159	

Actual December 2025-26 enrollment is 100 students less than projected enrollment of 8,293 at adopted budget. Enrollment will be adjusted at second interim when actual CalPADS enrollment has been submitted to the State. The first interim budget assumes an ADA-to-enrollment percentage of 94.0%.

# WESTERN PLACER UNIFIED SCHOOL DISTRICT BOARD OF TRUSTEES 2025-26 First Interim Notes

For 2026-27 and 2027-28, we are projecting that enrollment will increase by 2.0% each year, while the ADA-to-enrollment ratio remains stable at 94.0%. We will continue to monitor enrollment and actual ADA, and adjust assumptions as necessary.

The chart below shows historical and projected enrollment data from 2020-21 through 2027-28:



## **Board Approved Budget Reductions / Adjustments (2025-26 and 2026-27)**

In January 2025, the Board approved \$2.3 million in budget reductions for the 2025-26 year and \$622,500 in budget reductions for the 2026-27 budget year.

On June 3, 2025, the Board approved an additional \$3.0 million in budget reductions for the 2025-26 year and \$2.9 million in budget reductions for the 2026-27 year.

This brings a total of \$5.3 million in 2025-26 and \$3.5 million in 2026-27 in budget reductions and savings adjustments that were approved by the Board. All reductions and savings adjustments are reflected in the 25-26 First Interim budget and multi-year projections. All reductions/adjustments are for 2025-26, or 2026-27, or both; no reductions or adjustments are projected to continue past 2026-27.

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**Categorical Revenue**

The final State Budget included a COLA of 2.30% for state categorical programs.

Federal categorical programs will be adjusted to reflect federal funding levels once the final amounts are known.

Approximately \$2.3 million in revenues and \$10.3 million in expenditures were added to the budget for 2024-25 categorical carryover.

**Contributions to Restricted Programs**

Some categorical programs require contributions from the district unrestricted funds as the funding received does not cover the expenditures for that specific program. A summary of the change in contributions from 2025-26 Adopted Budget to First Interim Budget is displayed below.

<b>Contributions to Restricted Programs 2025-26 First Interim vs. Adopted Budget</b>						
<u>Program</u>	<u>Resource</u>		<u>2025-26 Adopted</u>	<u>2025-26 1st Interim</u>	<u>Change</u>	<u>Comments</u>
Special Ed-Basic Grant (PL94-142)	3310	*	\$4,973,708	\$4,715,534	(\$258,174)	\$60k increase in projected revenues; \$200k position savings (vacancies) and costs of actual hires vs. budgeted
Special Ed - Preschool	3315	*	\$17,521	\$18,951	\$1,430	
Special Education	6500	*	\$11,122,134	\$12,177,785	\$1,055,651	Cost of 24-25 salary settlements, \$90k reduction in projected PCOE billback; \$700k increase in NPA/NPS costs, legal settlements
Mandat Block Grant Restricted	7820		(\$400,000)	(\$400,000)	\$0	
Routine Repair & Maintenance (RRM)	8150		\$3,687,245	\$3,825,753	\$138,508	Increase in budgeted general fund revenues times 3%
RDA Funds - Facilities	9030		(\$570,000)	(\$570,000)	\$0	
Technology Replacement	9077		\$250,000	\$250,000	\$0	
Chromebook Replacement	9080		\$0	\$0	\$0	
Misc. Locally Restricted	9010		\$0	\$435	\$435	
Charter Technical Assistance	9115		\$0	\$37,187	\$37,187	Correction of charter assistance revenues that were posted to the wrong account in 24-25.
Total Contribution to Restricted Programs			<u>\$19,080,608</u>	<u>\$20,055,645</u>	<u>\$975,037</u>	
*Total Special Ed Contribution			<u>\$ 16,113,363</u>	<u>\$ 16,912,270</u>	<u>\$ 798,907</u>	

**Other Expenditure Assumptions**

Negotiations are ongoing for the 2025-26 school year with all bargaining units, management, contract and confidential employees and therefore are not included in the 2025-26 budget. Also, no additional negotiation agreements are included in the 2026-27 or 2027-28 budget years.

**Cash Flow**

The district issued a \$14.7 million short-term Tax Revenue Anticipation Note (TRAN) in July 2025 to provide cash flow support during the months that the district is short on cash due to the timing of property tax revenue receipts. This is common for districts who rely on property taxes for the majority of their LCFF funding.

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**COMPONENTS OF ENDING FUNDS BALANCE**

Details of Components of Ending Fund Balance for 2025-26, 2026-27 and 2027-28 are listed below:

	First Interim 2025-26 Combined	Projection 2026-27 Combined	Projection 2027-28 Combined
<b>Ending Fund Balance</b>	<b>15,681,897</b>	<b>16,431,368</b>	<b>18,227,746</b>
<b>Components of Ending Fund Balance</b>			
<b>Nonspendable:</b>			
Revolving Cash	5,000	5,000	5,000
Prepaid Expenditures	332,873	114,814	55,165
<b>Restricted:</b>			
State, Federal and Local programs	9,007,421	8,924,195	8,802,573
<b>Unassigned/Unappropriated:</b>			
<b>Economic Uncertainty @ 3%</b>	<b>4,250,345</b>	<b>3,854,586</b>	<b>3,971,804</b>
LCFF Supplemental revenues increase	-	164,456	291,354
<b>Unassigned Economic Uncertainty surplus/(deficit)</b>	<b>2,086,258</b>	<b>3,368,317</b>	<b>5,101,850</b>
<b>Total Ending Fund Balance</b>	<b>15,681,897</b>	<b>16,431,368</b>	<b>18,227,746</b>
Unassigned/Economic Uncertainties Reserves as a % of Total Expenditures/Other Outgo	4.5%	5.6%	6.9%

When reviewing the components of Ending Fund balance it is important to distinguish those amounts that are *non-spendable, restricted and unassigned/unappropriated*. For the 2025-26 budget year and next two budget years the district is meeting the minimum 3% *Reserve for Economic Uncertainties*. Note again that negotiations have not been settled with any bargaining groups for the 2025-26 year.

Placer County Office of Education continues to reinforce the need for reserves over the minimum reserve requirements. In the projection years, funding growth is expected to be limited, employer contributions to retirement benefits are scheduled to rise, and cost of living adjustments remain minimal. Special attention must be paid to out-year projections and the contributing factors both within and outside the control of district decision makers. To maximize success, WPUSD will need to make deliberate use of resources and prudent fiscal decisions.

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**DISTRICT OTHER FUNDS**

Included below are the other funds of the District. The budgets have been updated to reflect budget adjustments up to the First Interim reporting period. Also, the actual 2024-25 Ending Fund Balances have been carried forward and are reflected in the 2025-26 First interim budget.

	2025-26 FIRST INTERIM			
	Beginning Fund Balance	Revenues	Expenditures	Ending Fund Balance
Fund 08 - Student Activity Fund	\$ 1,091,962	\$ -	\$ -	\$ 1,091,962
Fund 11 - Adult Education Fund	\$ 22,044	\$ 221,590	\$ 222,842	\$ 20,792
Fund 12 - Child Development Fund	\$ 13,206	\$ 287	\$ -	\$ 13,493
Fund 13 - Cafeteria Fund	\$ 4,023	\$ 6,731,501	\$ 6,672,100	\$ 63,424
Fund 14 - Deferred Maintenance Fund	\$ 242,424	\$ 247,875	\$ 78,163	\$ 412,136
Fund 17 - Special Reserve for Other Than Capital Outlay	\$ 792,435	\$ 20,000	\$ 250,000	\$ 562,435
Fund 21 - Building Fund	\$ 91,489	\$ 1,200	\$ -	\$ 92,689
Fund 22 - Building Fund (2)	\$ 237,723	\$ 18,224,316	\$ 18,229,004	\$ 233,035
Fund 25 - Capital Facilities Fund	\$ 13,360,413	\$ 7,042,744	\$ 5,419,522	\$ 14,983,635
Fund 35 - County Schools Facilities Fund	\$ 396,215	\$ 5,170	\$ -	\$ 401,385
Fund 40 - Special Reserve for Capital Outlay Projects	\$ 1,907,477	\$ 75,000	\$ 40,000	\$ 1,942,477
Fund 49 - Debt Service Fund for Blended Component Units	\$ 23,764,451	\$ 8,474,063	\$ 11,217,864	\$ 21,020,650
Fund 71 - Retiree Benefit Fund	\$ 7,998	\$ 250	\$ -	\$ 8,248
Fund 73 - Foundation Private-Purpose Trust Fund	\$ 175,119	\$ 6,000	\$ -	\$ 181,119