



2025-26 Second Interim Financial Report

Board Meeting
March 19, 2026
Agenda Item No. 11.1

Presented by:

Lisa Grant-Dawson, Interim Chief Business Officer

SCUSD Core Value & Guiding Principle

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

Second Interim Agenda

- **Financial Reporting Schedule & Second Interim Assumptions**
- **Unrestricted General Fund**
- **Restricted General Fund**
- **Multi-Year Projection**
- **Cash Flow**
- **Fiscal Solvency Dashboard Update**
- **Next Steps**

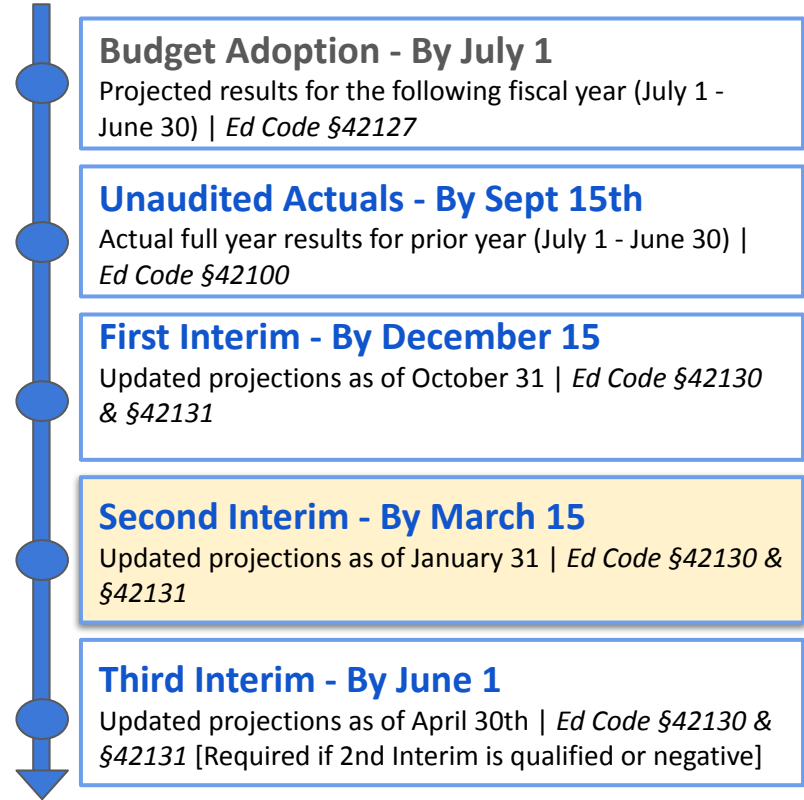


Financial Overview of District Accountability



Overview of District Financial Report Cycle

- California school districts are accountable to the State (through the County) for use of funds provided by the state and federal government.
- The process of accountability is prescribed by state law which includes district officials ensuring that the district is able to meet its financial commitments each year and into the future.



Second Interim Assumptions

SCUSD 2025-28 Budget Assumptions - Second Interim Budget			
Category	2025-26	2026-27	2027-28
Cost of Living Adjustment (COLA)	2.30%	2.41%	3.06%
Enrollment	35,906	35,680	37,119
Attendance Used for Funding (Highest Year or Average)	33,519	33,650	33,959
Attendance (ADA)	33,672	33,573	33,959
Enrollment to ADA %	93.78%	94.09%	91.49%
Unduplicated Pupil Count	68.53%	68.08%	69.11%
Step & Column Certificated	2.0%	2.0%	2.0%
Step & Column Classified	1.75%	2.0%	2.0%
Consumer Price Index (CPI)	3.37%	3.08%	2.75%
Special Education Contribution (In Millions)	\$172.2	\$173.5	\$177.8
Routine Restricted Maintenance Contribution (In Millions)	\$24.9	\$21.9	\$28.4
Health Benefit Assumptions *	0.00%	8.00%	8.00%
SCTA Agreement	2.00%	2.00%	0.00%
Mandatories & Benefits - Certificated	5.14%	5.14%	5.14%
Mandatories & Benefits - Classified	11.34%	11.34%	11.34%
State Teachers Retirement System	19.10%	19.10%	19.10%
California Public Retirement System	26.81%	26.40%	26.90%
Total Mandatories & Benefits Certificated	24.24%	24.24%	24.24%
Total Mandatories & Benefits Classified	38.15%	37.74%	38.24%

The 2025-26 & 2026-27 Fiscal Solvency Plan and Budget Development Estimates are included in the Second Interim Budget and Multi-Year Projection for the General Fund.

New/Replacement staffing additions are being evaluated. The additional cost increases are a factor that offsets reductions

2025-26 - \$63.3

2026-27 - \$77.8



2025-26 Second Interim Unrestricted General Fund



First v Second Interim Comparison

Comparison of 25-26 Second Interim to 25-26 First Interim									
Description	2025-26 First Interim			2025-26 Second Interim			Changes between 25-26 First Interim & Second Interim		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
REVENUE AND OTHER FINANCING SOURCES									
LCFF/Revenue Limit Sources	\$479,855,565	\$2,688,064	\$482,543,629	\$483,415,359	\$2,688,064	\$486,103,423	\$3,559,794	\$0	\$3,559,794
Federal Revenues	\$0	\$51,472,813	\$51,472,813	\$0	\$51,472,813	\$51,472,813	\$0	(\$0)	(\$0)
Other State Revenues	\$8,001,560	\$150,199,463	\$158,201,023	\$20,318,456	\$150,304,301	\$170,622,757	\$12,316,896	\$104,838	\$12,421,734
Other Local Revenues	\$14,910,029	\$9,371,572	\$24,281,602	\$7,134,013	\$9,374,549	\$16,508,562	(\$7,776,016)	\$2,977	(\$7,773,040)
TOTAL REVENUES	\$502,767,154	\$213,731,913	\$716,499,067	\$510,867,828	\$213,839,727	\$724,707,555	\$8,100,674	\$107,814	\$8,208,488
EXPENDITURE AND OTHER FINANCING SOURCES									
Certificated Salaries	\$227,760,878	\$98,288,606	\$326,049,485	\$226,250,044	\$96,495,944	\$322,745,988	(\$1,510,834)	(\$1,792,662)	(\$3,303,497)
Classified Salaries	\$63,576,110	\$42,731,174	\$106,307,284	\$64,945,569	\$44,892,956	\$109,838,525	\$1,369,459	\$2,161,782	\$3,531,241
Employee Benefits	\$108,315,481	\$114,990,979	\$223,306,459	\$164,603,538	\$106,567,420	\$271,170,958	\$56,288,057	(\$8,423,559)	\$47,864,499
Books & Supplies	\$6,504,448	\$35,114,722	\$41,619,170	\$14,033,894	\$38,406,377	\$52,440,271	\$7,529,446	\$3,291,655	\$10,821,101
Services & Other Operating Expenses	\$31,099,277	\$122,783,066	\$153,882,343	\$55,714,485	\$132,114,939	\$187,829,424	\$24,615,208	\$9,331,873	\$33,947,081
Capital Outlay	\$1,720,773	\$6,398,506	\$8,119,279	\$2,325,777	\$8,331,179	\$10,656,956	\$605,004	\$1,932,673	\$2,537,677
Other Outgo (excluding Indirect Costs)	\$1,378,467	\$0	\$1,378,467	\$1,378,467	\$0	\$1,378,467	\$0	\$0	\$0
Other Outgo - Indirect Costs	(\$13,847,572)	\$11,450,270	(\$2,397,302)	(\$13,499,754)	\$10,996,068	(\$2,503,686)	\$347,818	(\$454,202)	(\$106,384)
TOTAL EXPENDITURES	\$426,507,861	\$431,757,324	\$858,265,185	\$515,752,020	\$437,804,883	\$953,556,903	\$89,244,159	\$6,047,559	\$95,291,718
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES	\$76,259,293	(\$218,025,411)	(\$141,766,118)	(\$4,884,192)	(\$223,965,156)	(\$228,849,348)	(\$81,143,485)	(\$5,939,745)	(\$87,083,230)
OTHER FINANCING SOURCES/USES									
Interfund Transfers									
Transfers In	\$3,755,880	\$0	\$3,755,880	\$12,755,880	\$0	\$12,755,880	\$9,000,000	\$0	\$9,000,000
Transfers Out	\$0	\$0	\$0	\$1,615,102	\$0	\$1,615,102	\$1,615,102	\$0	\$1,615,102
Contributions	(\$176,536,984)	\$176,536,984	\$0	(\$176,822,310)	\$176,822,310	\$0	(\$285,326)	\$285,326	(\$0)
TOTAL OTHER FINANCING SOURCES/USES	(\$172,781,104)	\$176,536,984	\$3,755,880	(\$165,681,532)	\$176,822,310	\$11,140,778	\$7,099,572	\$285,326	\$7,384,898
NET INCREASE (DECREASE) IN FUND BALANCE	(\$96,521,811)	(\$41,488,427)	(\$138,010,238)	(\$170,565,724)	(\$47,142,846)	(\$217,708,570)	(\$74,043,913)	(\$5,654,419)	(\$79,698,332)
FUND BALANCE, RESERVES									
Beginning Fund Balance	\$62,354,384	\$94,775,274	\$157,129,658	\$62,354,384	\$94,775,274	\$157,129,658	(\$0)	\$0	(\$0)
Ending Fund Balance	(\$34,167,427)	\$53,286,847	\$19,119,421	(\$108,211,340)	\$47,632,428	(\$60,578,912)	(\$74,043,913)	(\$5,654,419)	(\$79,698,333)
Components of Ending Fund Balance:									
Non-spendable-Revolving Cash	\$150,000	\$0	\$150,000	\$0	\$0	\$0	(\$150,000)	\$0	(\$150,000)
Stores	\$103,265	\$0	\$103,265	\$0	\$0	\$0	(\$103,201)	\$0	(\$103,201)
Restricted	\$0	\$53,286,847	\$53,286,847	\$0	\$47,632,428	\$47,632,428	\$0	(\$47,142,846)	(\$47,142,846)
Other Assignments - Estimated contribution to Fund 11	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Reserve for Economic Uncertainties	\$17,165,304	\$0	\$17,165,304	\$0	\$0	\$0	(\$17,006,094)	\$0	(\$17,006,094)
Unassigned/Unappropriated	(\$51,585,995)	\$0	(\$51,585,995)	(\$108,211,340)	\$0	(\$108,211,340)	(\$56,784,618)	\$41,488,427	(\$15,296,192)
<i>Unappropriated Percent</i>			<i>(\$0)</i>			<i>(\$0)</i>			<i>(\$0)</i>

2025-26 Second Interim Unrestricted Comparison

2025-26 Second Interim Unrestricted Budget Summary

	First Interim	Second Interim	First Interim v Second Interim
A. Revenues			
5) Total Revenues	\$ 502,767,154	\$ 510,867,828	\$ 8,100,674
B. Expenditures			
9) Total Expenditures	\$426,507,861	\$ 515,752,020	\$ 89,244,158
C. Excess (Deficiency) of Revenues Over Expenditures	\$ 76,259,293	\$ (4,884,191)	\$ (81,143,484)
D. Other Financing Sources/Uses			
4) Total, Other Financing Sources/Uses	\$ (172,781,104)	\$ (165,681,533)	\$ 7,099,571
E. Net Increase (Decrease) in Fund Balance (C +D4)	\$ (96,521,811)	\$ (170,565,724)	\$ (74,043,913)
F. Fund Balance, Reserves			
1) Beginning Fund Balance			
a) Adjusted Beginning Balance (F1c + F1d)	\$ 62,354,384	\$ 62,354,384	\$ -
b) Restricted		\$ -	
2) Ending Balance, June 30 (E + F1e)	\$ (34,167,427)	\$ (108,211,340)	\$ (74,043,913)

2025-26 Second Interim Unrestricted Comparison

- **Unrestricted Revenue - Increase \$8.1M**
 - LCFF Revenue - \$3.6M Increase
 - P-1 Data revised UPP 67.73% to 68.53% - \$2.6M
 - TK ADA increase from 700.51 to 885.25 - \$1M
 - Other State Revenue - \$12.3M
 - Budget Adjustment to Transportation Revenue to recognize \$4.5M in Revenue from prior year and \$7.8M for 2026-27
 - Other Local Revenues
 - Reduction of \$7.8M of Interest that is over budgeted and in excess in current interest trends.

2025-26 Second Interim Unrestricted Comparison

- **Unrestricted Expenditures - Increase \$89M**
 - Certificated Salaries - \$1.5M Decrease
 - Adjusted Supplemental & Concentration Budgets, reconciliation of budgets, vacancy savings, and modifications for original Fiscal Solvency Plan strategies.
 - Classified Salaries - \$1.4M
 - Adjusted Supplemental & Concentration Budgets, reconciliation of budgets, vacancy savings, and modifications for original Fiscal Solvency Plan strategies.

2025-26 Second Interim Unrestricted Comparison

- **Unrestricted Expenditures - Increase \$89M**
 - Benefits - \$56.2M Increase
 - \$32.2M Reversal of OPEB and Arts Materials and Instructional Materials Block (AMIM) Grant from Original FSP Plan
 - AMIM \$12.2M is in revised FSP as a one time strategy using a restricted transfer in Object 8990 to Resource 0000.
 - Reversal of additional entry from Budget Development of District's benefits were discovered and reversed
 - \$31.4M Unrestricted
 - \$11.7M Restricted

2025-26 Second Interim Unrestricted Comparison

- **Books and Supplies** - \$7.5M Increase
 - Cafeteria Table Purchases using One Time FEMA resources and reduction of \$9M in expenditures for remaining FEMA dollars previously budgeted. Reduction of original FSP strategies from First Interim.
- **Services and Operating Expenses** - \$24.6M Increase
 - Reversal of original FSP projection of reductions to Professional/Consulting Services
 - Implemented \$689 of Cost Avoidance for contract Services and properly re-allocated utility projected costs with an \$8M reduction to electricity, which was posted AFTER First Interim.

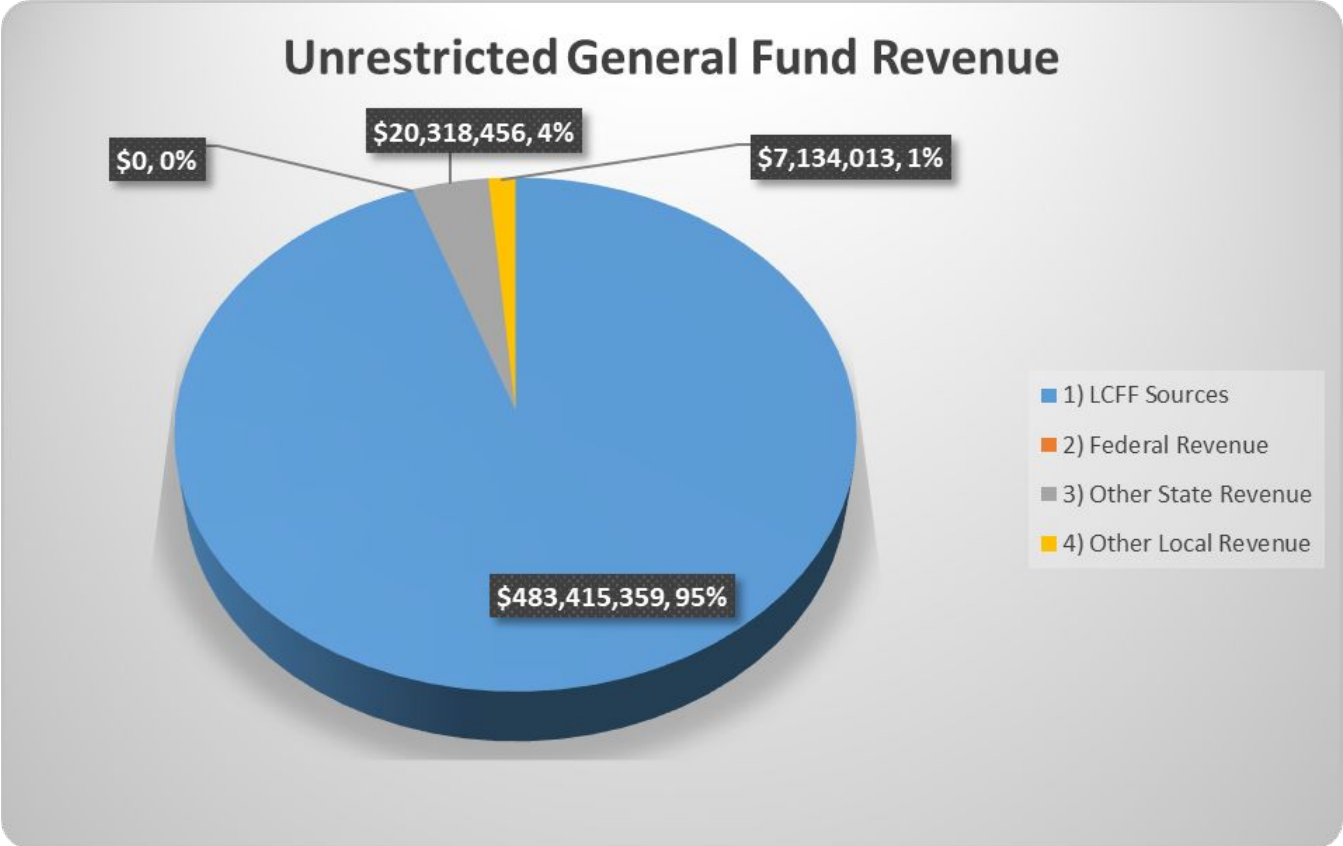
2025-26 Second Interim Unrestricted Comparison

- **Interfund Transfers**

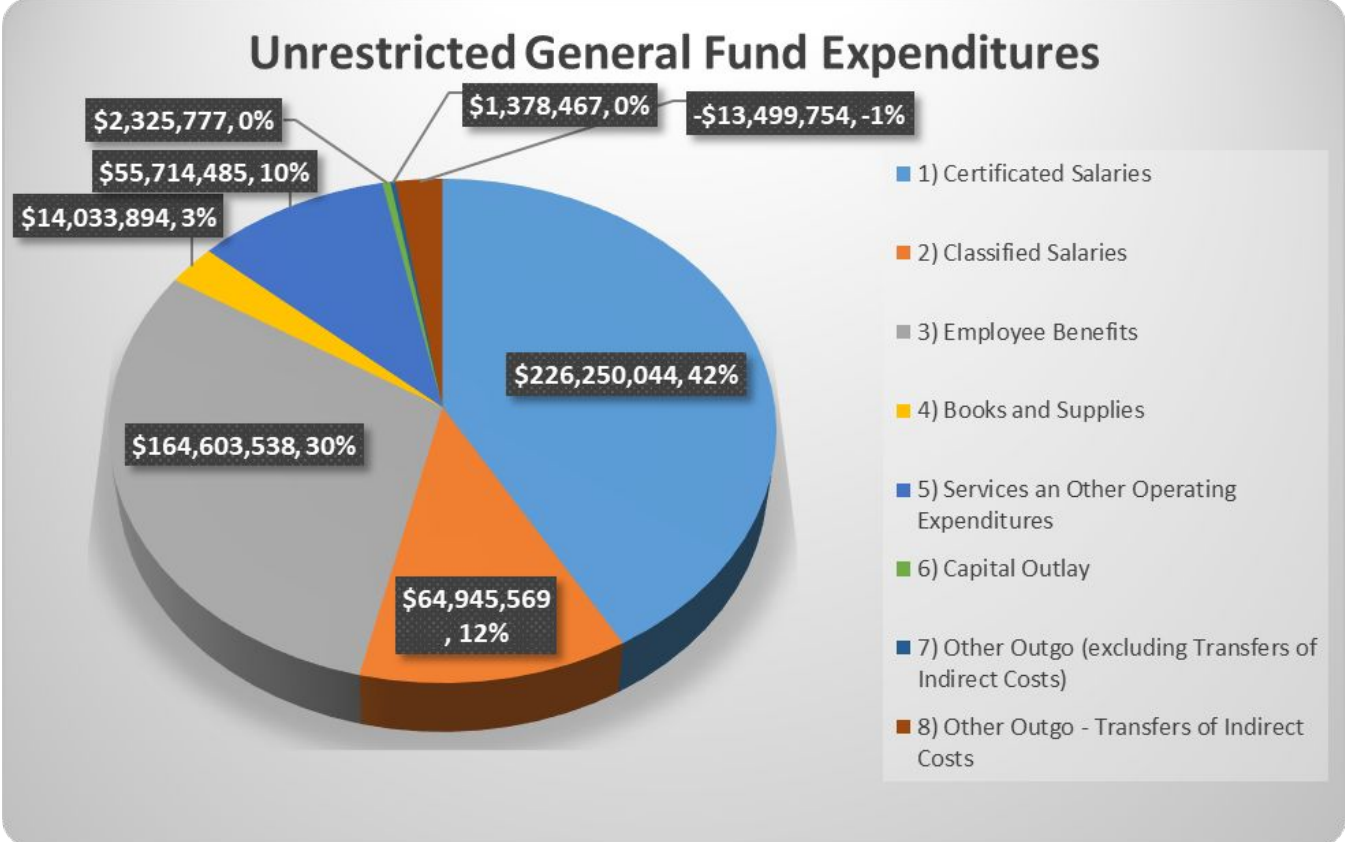
- **Increase of \$10.6M**

- \$9M from Fund 67 & 68 - Benefits the Base General Fund
 - Increase of \$1.6M to Adult Education, Fund 11 to meet expenditure projections for 2025-26
 - The District's FSP continues to reflect the Goal for all Ancillary Funds to live within their means and to eliminate the contribution to Adult Education.

2025-26 Second Interim Unrestricted Comparison



2025-26 Second Interim Unrestricted Comparison





2025-26 Second Interim Restricted General Fund



2025-26 Second Interim Restricted Comparison

2025-26 Second Interim Restricted Budget Summary

	First Interim	Second Interim	First Interim v Second Interim
A. Revenues			
5) Total Revenues	\$ 213,731,913	\$ 213,839,728	\$ 107,815
B. Expenditures			
9) Total Expenditures	\$ 431,757,324	\$ 437,804,881	\$ 6,047,558
C. Excess (Deficiency) of Revenues Over Expenditures	\$ (218,025,411)	\$ (223,965,154)	\$ (5,939,743)
D. Other Financing Sources/Uses			
4) Total, Other Financing Sources/Uses	\$ 176,536,984	\$ 176,822,310	\$ 285,326
E. Net Increase (Decrease) in Fund Balance (C +D4)	\$ (41,488,427)	\$ (47,142,843)	\$ (5,654,416)
F. Fund Balance, Reserves			
1) Beginning Fund Balance			
a) Adjusted Beginning Balance (F1c + F1d)	\$ 94,775,274	\$ 94,775,274	\$ 0
b) Restricted	\$ 53,286,847	\$ 47,632,431	\$ (5,654,416)
2) Ending Balance, June 30 (E + F1e)	\$ -	\$ -	\$ -

2025-26 Second Interim Restricted Comparison

- **Restricted Revenue - Increase \$.108M**
 - No Material Change in Revenue Projections
- **Restricted Expenditures - Increase \$6M**
 - Certificated Salaries Decrease – \$1.8M
 - Classified Salaries Increase – \$2.2M
 - Employee Benefits Decrease – \$8.4M
 - The District revised the salary projections for Special Education, but adjusting salary costs previously adjusted to support the Non Public Agency costs in Services and Other Operating Expenditures.

2025-26 Second Interim Restricted Comparison

- **Restricted Expenditures - Increase \$6M**
 - Books & Supplies Increase – \$3.3M
 - Services and Operating Expenses Increase – \$9.3M
 - Increases in Non Public Agency Contracts due to additional Special Education Allocation of \$18M at Second Interim.
 - Capital Outlay Increase - \$1.9M

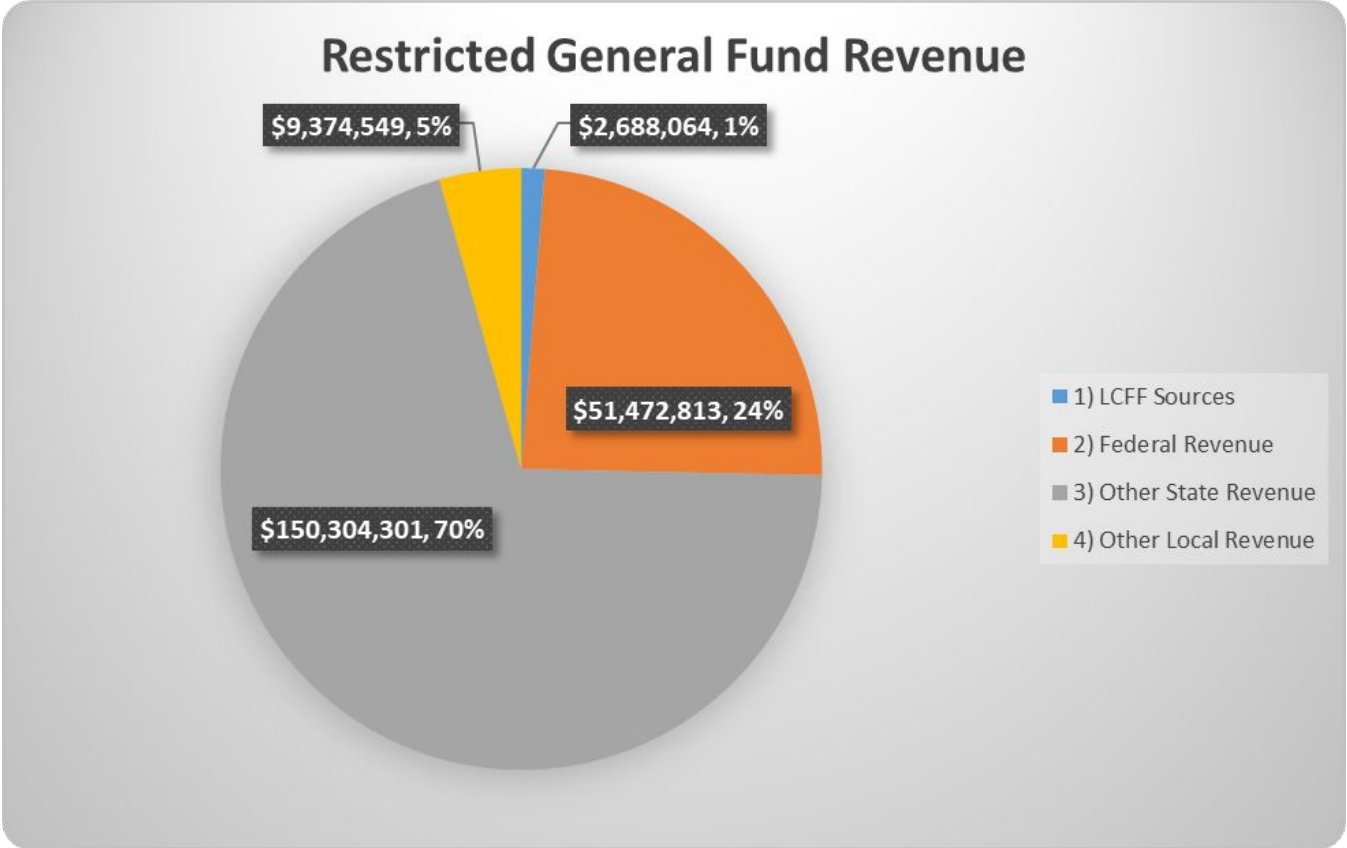
2025-26 Second Interim Restricted Comparison

- **General Fund Contributions to Restricted Programs**
 - Resource 8150 Ongoing Major Maintenance - No Change Since First Interim - \$24.9M
 - Resource 6500 Special Education - Increase of \$18M from \$154.2M at First Interim to \$172.3M
- Contribution from Restricted Resources - \$20.3M
 - The Fiscal Solvency Plan notes two resources to support one time expenditure offsets to the General Fund
 - \$12.5M Resource 6762 - Arts Materials and Instructional Materials Block (AMIM) Grant
 - \$7.7M Resource 7435 - Learning Recovery Block Grant
- The net effect of the change makes the contributions appear that that they have not changed, but they have.

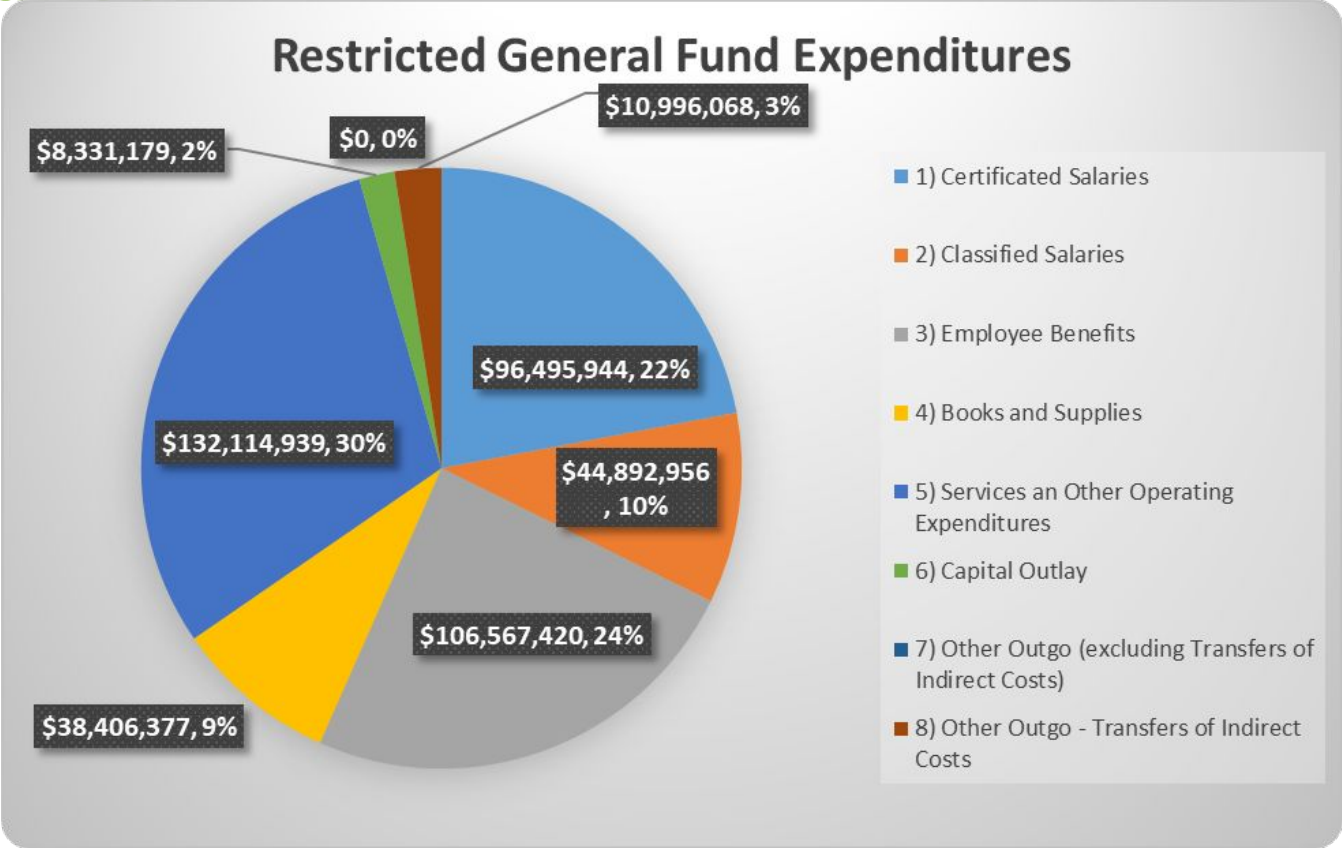
Second Interim Contribution - SACS Report

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Proceeds from Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from SBITAs		8974	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(147,081,944.23)	(176,536,984.08)	(22,968.02)	(197,160,637.78)	(20,623,653.70)	11.7%
Contributions from Restricted Revenues		8990	0.00	0.00	21,460,507.11	20,338,327.30	20,338,327.30	New
(e) TOTAL, CONTRIBUTIONS			(147,081,944.23)	(176,536,984.08)	21,437,539.09	(176,822,310.48)	(285,326.40)	0.2%
TOTAL, OTHER FINANCING SOURCES/USES (a			(143,326,064.23)	(172,781,104.08)	24,423,811.77	(165,681,532.93)	7,000,571.15	-4.1%

2025-26 Second Interim Unrestricted Comparison



2025-26 Second Interim Unrestricted Comparison





2025-26 Second Interim Multi-Year Projection



2025-28 Second Interim Multi-Year Projection

Description	2025-26 Second Interim Budget			2026-27 Projection			2027-28 Projection		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
Other State Revenues	\$20,318,456	150,304,301	170,622,757	21,692,806	139,538,915	161,231,721	23,941,567	143,291,421	167,232,987
Other Local Revenues	\$7,134,013	9,374,549	16,508,563	7,202,362	9,374,051	16,576,413	7,275,967	9,374,051	16,650,019
TOTAL REVENUES	510,867,828.37	213,839,728	724,707,556	521,112,881	203,073,843	724,186,724	546,899,410	206,826,349	753,725,759
EXPENDITURE AND OTHER FINANCING SOURCES									
Certificated Salaries	\$226,250,044	96,495,944	322,745,987	223,472,251	94,939,940	318,412,191	230,856,863	96,202,085	327,058,948
Classified Salaries	\$64,945,569	44,892,956	109,838,525	35,104,351	33,846,855	68,951,206	35,350,081	34,083,783	69,433,865
Employee Benefits	\$164,603,538	106,567,420	271,170,957	160,532,409	105,143,146	265,675,555	169,270,636	108,612,231	277,882,867
Books & Supplies	\$14,033,894	38,406,377	52,440,271	13,133,019	32,105,594	45,238,612	10,925,427	32,988,497	43,913,924
Services & Other Operating Expenses	\$55,714,485	132,114,939	187,829,424	51,526,118	116,325,763	167,851,881	53,001,384	119,107,236	172,108,619
Capital Outlay	\$2,325,777	8,331,179	10,656,956	(767,151)	7,325,695	6,558,544	(767,151)	7,325,695	6,558,544
Other Outgo (excluding Indirect Costs)	\$1,378,467	-	1,378,467	1,378,467	-	1,378,467	1,378,467	-	1,378,467
Other Outgo - Indirect Costs	(\$13,499,754)	10,996,068	(2,503,686)	(13,499,754)	10,771,209	(2,728,545)	(13,499,754)	10,771,209	(2,728,545)
TOTAL EXPENDITURES	515,752,019.60	437,804,881	953,556,901	470,879,710	400,458,202	871,337,912	486,515,953	409,090,737	895,606,689
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES	(4,884,191.23)	(223,965,153.55)	(228,849,345)	50,233,171	(197,384,359)	(147,151,188)	60,383,458	(202,264,388)	(141,880,930)
OTHER FINANCING SOURCES/USES									
Interfund Transfers									
Transfers In	\$12,755,880	-	12,755,880	3,755,880	-	3,755,880	3,755,880	-	3,755,880
Transfers Out	\$1,615,102	-	1,615,102	1,615,102	-	1,615,102	1,615,102	-	1,615,102
Contributions	(\$176,822,310)	176,822,310	-	(195,299,309)	195,299,309	-	(206,176,694)	206,176,694	-
TOTAL, OTHER FINANCING SOURCES/USES	(165,681,532.93)	176,822,310	11,140,778	(193,158,532)	195,299,309	2,140,778	(204,035,917)	206,176,694	2,140,778
NET INCREASE (DECREASE) IN FUND BALANCE	(170,565,724.16)	(47,142,843)	(217,708,567)	(142,925,361)	(2,085,049)	(145,010,410)	(143,652,459)	3,912,306	(139,740,153)
FUND BALANCE, RESERVES									
Beginning Fund Balance	\$62,354,384	94,775,274	157,129,658	(108,211,340)	47,632,431	(60,578,909)	(251,136,700)	45,547,381	(205,589,319)
Ending Fund Balance	(108,211,339.68)	47,632,431	(60,578,909)	(251,136,700)	45,547,381	(205,589,319)	(394,789,160)	49,459,688	(345,329,472)
Components of Ending Fund Balance:									
Non-spendable-Revolving Cash	\$0	-	-	-	-	-	-	-	-
Stores	\$0	-	-	-	-	-	-	-	-
Restricted	\$0	47,632,431	47,632,431	-	45,547,381	45,547,381	-	49,459,688	49,459,688
Reserve for Economic Uncertainties	\$0	-	-	-	-	-	-	-	-
Unassigned/Unappropriated	(108,211,339.68)	-	(108,211,340)	(251,136,700)	-	(251,136,700)	(394,789,160)	-	(394,789,160)
<i>Unappropriated Percent</i>			-11.35%			(0)			(0)

2025-28 Second Interim Multi-Year Projection

- The District is projecting a deficit in the current and ensuing two years as the current deficit has not been completely addressed and the District's reserve is not restored.
- The District has added the \$63.3M of 2025-26 Fiscal Solvency Plan proposed budget reductions and the \$34.9 for 2026-27, which includes the budget development reductions. The projections also include the \$42.9M for the Unrestricted SERNA positions.
- The District's Second Interim has yielded the following results
 - 2025-26: \$108.2M Deficit
 - 2026-27: \$251.1M Deficit
 - 2027-28: \$394.8M Deficit

2025-28 Second Interim Multi-Year Projection

- Though the proposed reductions are significant, the ensuing years also have projected increases that must be factored into the adjustments.
 - As shared, many 2025-26 adjustments are one time strategies and do not continue into 2026-27
- The District must continue to work to restructure to close the gap and implement fiscal solvency based on projected revenue and spending. The 2025-26 Budget did not include strategies to reduce spending over the next several years and absorb new expenses.
 - This need to make significant reductions to stabilize the District's finances has been highlighted.
 - The action to make the sustainable recommendations, followed by action and implementation will achieve this goal.

2024-25 Second Interim

2024-25 Second Interim Multi-Year Projections

Description	2024-25 Second Interim			2025-26 Projection			2026-27 Projection		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
REVENUE AND OTHER FINANCING SOURCES									
LCFF/Revenue Limit Sources	485,986,740	2,688,061	488,674,801	487,416,187	2,688,061	490,104,248	499,487,159	2,688,061	502,175,220
Federal Revenues	7,162,887	55,500,866	62,663,752	7,162,887	42,247,750	49,410,636	7,162,887	39,807,750	46,970,636
Other State Revenues	17,003,334	116,191,332	133,194,667	17,003,334	78,032,345	95,035,680	17,003,334	83,392,909	100,396,244
Other Local Revenues	11,950,019	10,108,246	22,058,264	17,723,740	9,455,723	27,179,462	37,723,740	9,362,437	47,086,176
TOTAL REVENUES	522,102,980	184,488,505	706,591,484	529,306,148	132,423,879	661,730,026	561,377,120	135,251,157	696,628,276
EXPENDITURE AAND OTHER FINANCING SOURCES									
Certificated Salaries	217,549,453	95,850,132	313,399,584	229,634,232	72,552,478	302,186,710	217,155,933	70,714,747	287,870,680
Classified Salaries	67,062,312	35,545,690	102,608,003	60,126,099	25,942,425	86,068,524	55,075,677	26,511,907	81,587,584
Employee Benefits	134,278,028	90,688,261	224,966,290	123,594,924	89,153,490	212,748,413	129,527,523	78,270,128	207,797,651
Books & Supplies	13,054,691	29,782,570	42,837,261	8,054,691	14,382,761	22,437,451	5,554,691	13,511,176	19,065,867
Services & Other Operating Expenses	52,883,600	134,497,588	187,381,188	28,676,655	82,987,276	111,663,930	23,326,655	81,996,092	105,322,747
Capital Outlay	1,264,442	14,390,175	15,654,616	1,264,442	5,450,654	6,715,095	1,264,442	3,447,978	4,712,419
Other Outgo (excluding Indirect Costs)	895,830	-	895,830	895,830	-	895,830	895,830	-	895,830
Other Outgo - Indirect Costs	(12,485,475)	9,997,572	(2,487,903)	(9,710,935)	7,221,084	(2,489,851)	(9,671,310)	7,181,459	(2,489,851)
TOTAL EXPENDITURES	474,502,881	410,751,988	885,254,869	442,535,938	297,690,167	740,226,104	423,129,440	281,633,487	704,762,927
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES	47,600,099	(226,263,484)	(178,663,385)	86,770,210	(165,266,288)	(78,496,078)	138,247,680	(146,382,331)	(8,134,651)
OTHER FINANCING SOURCES/USES									
Interfund Transfers									
Transfers In	3,005,447	-	3,005,447	3,005,447	-	3,005,447	3,005,447	-	3,005,447
Transfers Out	138,000	-	138,000	138,000	-	138,000	138,000	-	138,000
Contributions	(145,335,379)	145,335,379	-	(147,754,433)	147,754,433	-	(145,854,301)	145,854,301	-
TOTAL OTHER FINANCING SOURCES/USES	(142,467,931)	145,335,379	2,867,447	(144,886,986)	147,754,433	2,867,447	(142,986,854)	145,854,301	2,867,447
NET INCREASE (DECREASE) IN FUND BALANCE	(94,867,833)	(80,928,105)	(175,795,938)	(58,116,776)	(17,511,855)	(75,628,631)	(4,739,174)	(528,030)	(5,267,204)
FUND BALANCE, RESERVES									
Beginning Fund Balance	172,005,384	126,825,752	298,831,135	77,137,551	45,897,647	123,035,198	19,020,775	28,385,792	47,406,567
Ending Fund Balance	77,137,551	45,897,647	123,035,198	19,020,775	28,385,792	47,406,567	14,281,601	27,857,762	42,139,363
Components of Ending Fund Balance:									
Non-spendable	150,000	-	150,000	150,000	-	150,000	150,000	-	150,000
Restricted	-	45,897,647	45,897,647	-	28,385,792	28,385,792	-	27,857,762	27,857,762
Reserve for Economic Uncertainties	17,707,857	-	17,707,857	14,807,282	-	14,807,282	14,098,019	-	14,098,019
Unassigned/Unappropriated	\$ 59,279,694	-	\$ 59,279,694	\$ 4,063,493	-	\$ 4,063,493	\$ 33,583	-	\$ 33,583
<i>Unappropriated Percent</i>			6.696%			0.549%			0.005%



The arrows point to key areas of change in the budget that indicates financial stressors and indicators of budget fiscal health.

2023-24 Second Interim

Description	Second Interim Budget 2023-24			Projection 2024-25			Projection 2025-26		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
Revenue									
General Purpose	500,355,264	2,478,216	502,833,480	486,482,344	2,478,216	488,960,560	487,662,339	2,478,216	490,140,555
Federal Revenue	-	148,230,947	148,230,947	-	39,039,779	39,039,779	-	39,039,779	39,039,779
State Revenue	12,144,270	115,349,693	127,493,963	16,034,263	101,127,408	117,161,671	16,034,263	101,127,408	117,161,671
Local Revenue	7,588,879	4,064,125	11,653,004	4,400,000	2,095,805	6,495,805	4,400,000	2,095,805	6,495,805
Total Revenue	520,088,413	270,122,981	790,211,395	506,916,607	144,741,208	651,657,815	508,096,602	144,741,208	652,837,810
Expenditures									
Certificated Salaries	218,797,664	91,290,982	310,088,646	214,917,922	93,315,306	308,233,228	220,153,439	69,675,203	289,828,643
Classified Salaries	52,646,090	36,636,048	89,282,138	47,894,889	38,029,669	85,924,558	49,268,708	28,199,674	77,468,382
Benefits	139,273,776	88,493,691	227,767,467	136,334,882	101,200,145	237,535,028	147,474,160	84,687,334	232,161,495
Books and Supplies	8,116,981	46,803,994	54,920,975	8,736,981	13,706,132	22,443,113	8,736,981	13,815,356	22,552,337
Other Services & Oper. Expenses	33,534,652	112,606,894	146,141,546	31,711,263	84,576,790	116,288,052	31,711,263	87,877,015	119,588,278
Capital Outlay	1,547,177	22,969,217	24,516,394	86,235	1,768,330	1,854,565	86,235	1,768,330	1,854,565
Other Outgo 7xxx	1,510,300	-	1,510,300	1,510,300	-	1,510,300	1,510,300	-	1,510,300
Transfer of Indirect 73xx	(8,610,122)	7,218,308	(1,391,814)	(6,752,390)	5,360,576	(1,391,814)	(7,062,617)	5,670,803	(1,391,814)
Budget Reductions	-	-	-	-	(2,584,123)	(2,584,123)	-	(4,492,819)	(4,492,819)
Total Expenditures	446,816,518	406,019,133	852,835,651	434,440,082	335,372,826	769,812,908	451,878,470	287,200,897	739,079,367
Deficit/Surplus	73,271,895	(135,896,152)	(62,624,257)	72,476,525	(190,631,618)	(118,155,094)	56,218,132	(142,459,689)	(86,241,557)
Other Sources/(uses)	-	-	-	-	-	-	-	-	-
Transfers in/(out)	2,368,261	-	2,368,261	2,368,261	-	2,368,261	2,368,261	-	2,368,261
Contributions to Restricted	(122,013,844)	122,013,844	-	(126,299,305)	126,299,305	-	(136,125,709)	136,125,709	-
Net increase (decrease) in Fund Balance	(46,373,688)	(13,882,308)	(60,255,996)	(51,454,519)	(64,332,313)	(115,786,832)	(77,539,315)	(6,333,980)	(83,873,296)
Beginning Balance	135,640,173	122,292,561	257,932,735	89,266,486	108,410,253	197,676,739	37,811,966	44,077,940	81,889,907
Ending Balance	89,266,486	108,410,253	197,676,739	37,811,966	44,077,940	81,889,907	(39,727,349)	37,743,960	(1,983,389)



The arrows point to key areas of change in the budget that indicates financial stressors and indicators of budget fiscal health.

2022-23 Second Interim

Description	Second Interim Budget 2022-23			Projection 2023-24			Projection 2024-25		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
Revenue									
General Purpose	481,819,485	2,251,179	484,070,664	497,966,273	2,251,179	500,217,452	494,708,355	2,251,179	496,959,534
Federal Revenue	-	166,700,664	166,700,664	-	89,533,951	89,533,951	-	46,280,971	46,280,971
State Revenue	10,945,417	180,523,507	191,468,924	10,945,417	108,612,616	119,558,033	10,945,417	108,612,616	119,558,033
Local Revenue	5,737,786	2,729,302	8,467,088	5,737,786	2,474,029	8,211,815	5,737,786	2,474,029	8,211,815
Total Revenue	498,502,688	352,204,651	850,707,339	514,649,476	202,871,775	717,521,250	511,391,558	159,618,795	671,010,353
Expenditures									
Certificate Salaries	171,624,430	65,501,953	237,126,383	178,005,578	70,296,818	248,302,396	179,997,232	79,996,649	259,993,881
Classified Salaries	40,050,907	31,863,947	71,914,854	41,752,900	31,240,738	72,993,639	43,049,535	32,609,801	75,659,335
Benefits	120,151,717	89,962,794	210,114,511	132,598,803	90,704,970	223,303,773	138,114,405	87,756,217	225,870,621
Books and Supplies	11,237,166	44,253,450	55,490,617	14,285,184	20,757,891	35,043,075	14,642,352	19,836,393	34,478,745
Other Services & Oper. Expenses	25,426,997	132,617,677	158,044,674	25,329,424	88,789,984	114,119,408	25,986,592	89,488,147	115,474,739
Capital Outlay	1,943,622	36,471,844	38,415,466	261,354	6,553,257	6,814,611	261,354	1,969,923	2,231,278
Other Outgo 7xxx	1,540,000	-	1,540,000	1,540,000	-	1,540,000	1,540,000	-	1,540,000
Transfer of Indirect 73xx	(8,445,588)	7,051,577	(1,394,011)	(7,984,479)	6,590,468	(1,394,011)	(6,587,059)	5,193,048	(1,394,011)
Budget Reductions	-	-	-	-	(1,610,471)	(1,610,471)	-	(3,424,847)	(3,424,847)
Total Expenditures	363,529,251	407,723,242	771,252,493	385,788,765	313,323,655	699,112,420	397,004,411	313,425,330	710,429,741
Deficit/Surplus	134,973,437	(55,518,590)	79,454,846	128,860,711	(110,451,880)	18,408,831	114,387,147	(153,806,535)	(39,419,388)
Other Sources/(uses)	-	-	-	-	-	-	-	-	-
Transfers in/(out)	1,216,884	-	1,216,884	1,216,884	-	1,216,884	1,216,884	-	1,216,884
Contributions to Restricted	(96,991,460)	96,991,460	-	(105,512,812)	105,512,812	-	(114,588,050)	114,588,050	-
Net increase (decrease) in Fund Balance	39,198,861	41,472,870	80,671,730	24,564,783	(4,939,069)	19,625,715	1,015,981	(39,218,485)	(38,202,504)
Beginning Balance	65,034,532	44,818,264	109,852,797	104,233,393	86,291,134	190,524,527	128,798,176	81,352,065	210,150,242
Ending Balance	104,233,393	86,291,134	190,524,527	128,798,176	81,352,065	210,150,242	129,814,158	42,133,580	171,947,737



The arrows point to key areas of change in the budget that indicates financial stressors and indicators of budget fiscal health.



Cash Flow



June 30, 2026 Cash Flow Projections

Actuals as of	October 31, 2025	January 31, 2026	February 28, 2026	Second Interim March 19, 2026
	-\$1,000,000	+\$3,000,000	+\$13,000,000	+\$4,858,392

Current Cash Deficit Projected in September 2026**

* Source: 2025-26 Cash Flow Projection with Actuals through February 28, 2026

** The Cash Flow projection is being monitored and reconciled monthly and will include both fiscal years.



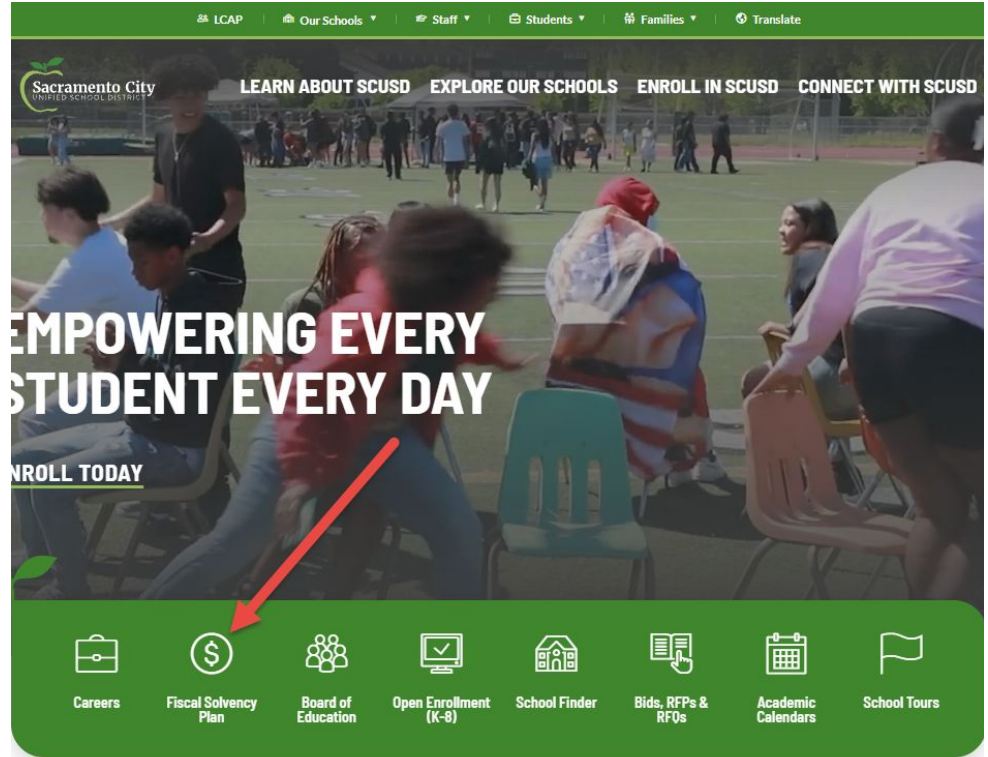
Getting Closer and Comfortable with the Budget



Fiscal Solvency Engagement and Information Updates!

NEW Interactive Dashboards
Designed to provide Information,
Reference, and Data on the District's
current and historical financial
information.

**Other Services & Operating
Expenditures & Consultant
Dashboard Release March 6, 2026
Budget Dashboard projected
release date: March 20, 2026**



New Fiscal Solvency Dashboard - Budget



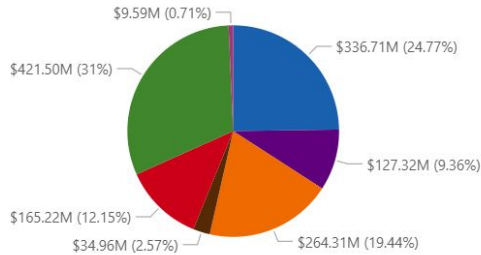
2025-2026 Budget Overview

Budgeted \$2.00bn	Encumbered \$580.22M	Expensed \$779.41M	Total FTE 5,402.256	Date Refreshed 3/19/2026
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Spend by Major Category

Spend Level

- 1000-1999 Certificated Salaries
- 2000-2999 Classified Salaries
- 3000-3999 Employee Benefits
- 4000-4999 Supplies
- 5000-5999 Contract Supplies
- 6000-6999 Construction/Capital Outl...
- 7000-7699 Other



Budget Dashboard Overview:

Welcome to the Sacramento City Unified Budget Dashboard. This page gives a quick look at how the District is using its money. At the top, you will see important numbers that show how much money was planned to be spent (**Budgeted**), how much is set aside to pay for things already ordered (**Encumbered**), how much has already been spent (**Expensed**), and the total number of staff positions (**FTE**).

The pie chart shows how money is divided into major spending categories, so you can see where most of the funding goes. The table below gives more details using state budget categories and shows the budget, spending, and how much money is still available.

To explore more details, use the page tabs at the bottom of the report. Each page focuses on a different part of the District's Budget.

Budget, Spending, and Remaining Funds

Spend Rollup	Budgeted	Encumbered	Expensed	Account Balance
1100 - Certificated Teachers' Salaries	\$255,579,666.51	\$85,090,473.79	\$170,332,071.33	\$157,121.39
1200 - Certificated Pupil Support Salaries	\$34,424,148.12	\$12,201,430.75	\$22,183,267.12	\$39,450.25
1300 - Certificated Supervisors' and Administrators' Salaries	\$30,798,135.58	\$9,730,449.61	\$20,551,946.10	\$515,739.87
1900 - Other Certificated Salaries	\$21,012,089.54	\$5,286,386.81	\$11,335,897.31	\$4,389,805.42
2100 - Classified Instructional Salaries	\$27,047,459.20	\$8,394,197.69	\$15,024,359.92	\$3,628,901.59
2200 - Classified Support Salaries	\$53,085,824.41	\$16,430,374.42	\$35,481,698.45	\$1,173,751.54
2300 - Classified Supervisors' and Administrators' Salaries	\$16,084,979.35	\$4,952,329.60	\$10,239,343.98	\$893,305.77
2400 - Clerical, Technical, and Office Staff Salaries	\$30,405,143.57	\$9,655,849.63	\$20,427,797.00	\$321,496.94
2900 - Other Classified Salaries	\$8,840,471.29	\$2,124,447.56	\$4,591,829.88	\$2,124,193.85
3101 - STRS, certificated positions	\$93,233,621.01	\$20,697,753.00	\$39,077,501.00	\$33,458,367.01
Total	\$1,998,994,030.15	\$580,216,775.43	\$779,406,700.64	\$639,370,554.08

New Fiscal Solvency Dashboard - Budget



25-26 Budget Dashboard Explanation

Introduction:

The District has to be very careful with how it spends money because it is at risk of running out of funds. This dashboard helps everyone see how money is being used. It shows where the money comes from, who it helps, what it is used for, and which schools or departments receive it. The dashboard follows a system called SACS, which is the way all California school districts organize and track their money.

Core Dashboard Definitions:

Fund

- A separate group of money set aside for a specific purpose.

Goal:

- Describes what purpose the money is being spent on.

Function:

- Describes what type of activity the money is being used for.

Object:

- Describes what the money is being spent on.

Resource:

- Identifies where the money is coming from.

Restricted Resource:

- Funding that must be used for a specific purpose. These funds come with rules about how and where the money can be spent.

Unrestricted Resource:

- Funding that the district can be used more flexibly to support general operations and district priorities.

SACS (Standardized Account Code Structure):

- SACS is the statewide accounting system that California school districts use to track and report how money is received and spent.

Spending Categories:

- Broader groupings within the budget that show the general type of expense, such as salaries, benefits, supplies, or services and operating costs.

Where does the data come from?:

The information in this dashboard comes from the District's main financial system, called Frontline ERP. This is the system the District uses to manage its budget, payroll, and spending. The data in this dashboard comes directly from the system's main financial records. These records show how money is planned, assigned, and tracked across schools and departments.

Additional Resources:

[Sacramento City Unified School District Fiscal Solvency Plan](#)

- The District has created a Fiscal Solvency Plan website to provide updates and maintain transparency of how it aims to remain fiscally solvent.

[About SACS](#)

- Explains the core structure of how spending is tracked at school district, what the components of SACS are, and how they are used.

[Frequently Asked Questions about SACS from the California Department of Education](#)

- Provides more information about SACS (Standardized Account Code Structure) used by all California School Districts.

[Local Control Funding Formula from the California Department of Education](#)

- Provides more information regarding how schools are fundamentally funded, measured for results, and additional support to help ensure students succeed.

[California School Accounting Manual](#)

- CSAM (California School Accounting Manual) is the official financial guidance issued by the California Department of Education that outlines how school districts must record and report financial activity.

These Dashboards are designed to engage users in learning and researching our current and historical budgets, spending, enrollment, attendance, and position Data.

Parents, students, staff, board leaders, and community partners and constituents were thoughtfully considered in the design of this dashboard.

We wish for the budget to be less intimidating and mysterious and rather a tool for collective discussions, inquiry, understanding, strategy building, and decision making.

New Fiscal Solvency Dashboard - Budget



Funds: How Money is Organized

What is a School District Fund?

A school district fund is like a separate bucket of money that must be used for a special purpose. Each fund gets money from a certain place, like the state, the federal government, local taxes, or grants. Each fund also has rules about how the money can be spent. The money in one fund usually cannot be mixed with money from another fund. Think of a school district like a family with more than one bank account. One account might be for everyday bills, another might be for fixing the house, and another might be for saving for college. Even though it is all the family's money, each account has a special job and rules about how it can be used. The district's funds work the same way.

What are some common funds and what can they be used for?

The General Fund

- This fund support educational programs for adults. It pays for GED preparation, English as a Second Language (ESL), Career technical training, and citizenship classes.

Charter School Fund

- This fund tracks the finances of district-authorized charter schools separately from traditional schools. California law requires charter schools to be financially distinct, even if they are authorized by the district.

Adult Education

- This fund support preschool and early childhood programs. It helps to pay for state preschool programs, infant/toddler care, and early learning services.

Child Development

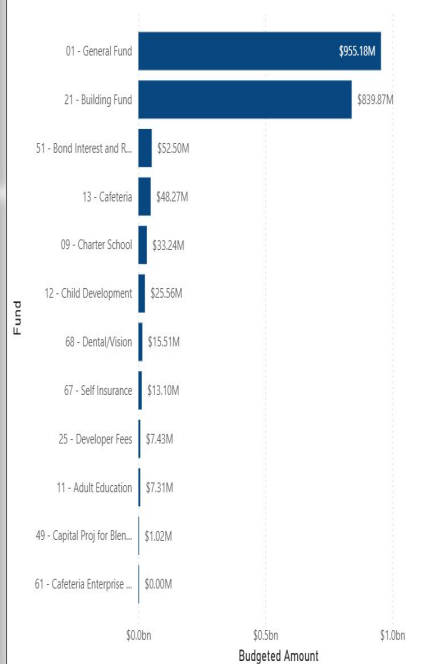
- This fund supports the district's food service program. It helps to pay for student meals, kitchen staff, food supplies, and equipment for meal preparation.

Cafeteria

- This fund tracks money used for construction and major facility improvements. Money comes from Local voter-approved bonds, and is spent on new school buildings, major renovations, and large infrastructure projects.

Building Fund

2026 Fiscal Year: Total Budget Allocation by Fund



Functions: How Money is Used

What are functions?

A function explains what the money is being used to do. While a goal tells us who the money is meant to help, a function tells us what activity is happening, like teaching students, providing counseling, running the school office, or keeping buildings clean and safe. Functions are an extension of goals because they give more detail about how the money is being used to support those students or services.

What are some common functions and their purpose?

Instruction

- This function is used for teaching and learning. This includes paying teachers, buying classroom supplies, and support lessons and activities that help students learn new skills and knowledge each day.

Instructional Supervision and Administration

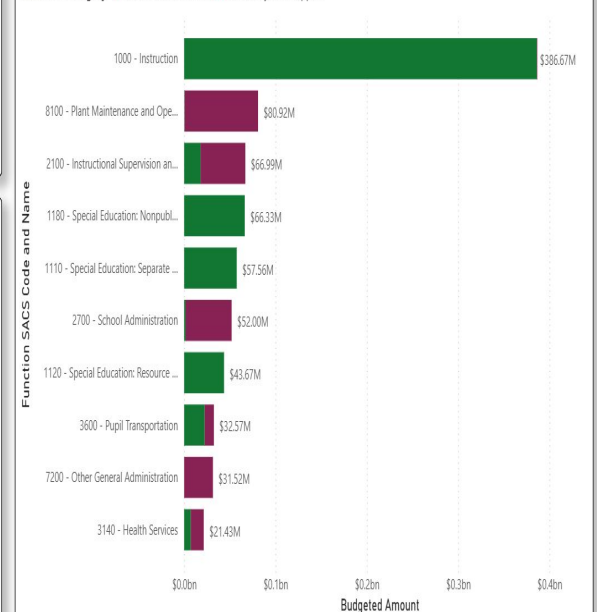
- This function is used to support school leaders who help guide teaching and learning. This includes principals and other leaders who support teachers, plan school programs, and make sure students are receiving a strong education.

Debt Service

- This function is used to pay back loans the District has taken out. It covers the payments made over time, including interest, until the loan is fully paid off.

Where the Work Happens: Top 10 Functions by Fiscal Year 2026

Classroom Category ● Direct Student Services ● Indirect/System Support



New Fiscal Solvency Dashboard - Now, You Drive!



2025-2026 Budget Explorer

Budget Explorer Explanation:

The Budget Explorer lets you look at the District's budget in more detail. Click the **plus (+) icon** next to each category to drill down step by step - from **Location to Fund, Resource, Object, Goal and Function**. This helps you see exactly how and where money is being used.

Location Code and Name	Budgeted	Encumbered	Expensed	Account Balance
-	\$64,066.22	\$0.00	\$64,066.22	\$0.00
0000 - Unassigned	\$0.00	\$0.00	(\$1,538.69)	\$1,538.69
0004 - Alice Birney Elementary	\$1,327,146.65	\$91,707.22	\$1,128,754.02	\$106,685.41
0010 - A. M. Winn - K-8	\$6,356,745.09	\$2,167,241.15	\$4,230,338.47	(\$40,834.53)
0017 - Bear Flag Elementary School	\$0.00	\$0.00	\$1,164.60	(\$1,164.60)
0024 - Bowling Green Elementary	\$47,336,105.62	\$16,657,042.77	\$25,304,272.14	\$5,374,790.71
0025 - Bg Chacon Academy	\$6,746,677.18	\$2,080,201.08	\$3,658,781.77	\$1,007,694.33
0029 - Bret Harle Elementary School	\$4,273,133.96	\$1,418,912.76	\$2,725,934.50	\$128,286.70
0032 - Caleb Greenwood Elementary	\$6,620,878.14	\$2,607,759.31	\$4,999,524.51	(\$586,405.68)
0035 - Camellia Basic Elementary	\$4,352,277.99	\$1,681,102.17	\$2,944,211.03	(\$273,035.21)
0037 - Caroline Wenzel Elementary	\$3,948,061.27	\$1,315,219.57	\$2,422,261.50	\$210,580.20
0040 - Clayton B. Wire Elementary	\$3,836,212.40	\$2,797,233.16	\$1,047,427.99	(\$8,448.75)
0043 - CP Huntington Elementary	\$0.00	\$0.00	\$24,294.08	(\$24,294.08)
0059 - David Lubin Elementary School	\$6,536,432.04	\$2,242,298.50	\$4,172,439.44	\$121,694.10
0095 - Earl Warren Elementary School	\$10,361,538.67	\$6,130,731.52	\$4,141,785.02	\$89,022.13
0097 - Abraham Lincoln Elementary	\$7,863,347.25	\$2,821,525.57	\$5,191,860.65	(\$150,038.97)
0098 - Cesar Chavez Intermediate	\$33,922,879.26	\$10,830,956.34	\$21,728,691.81	\$1,363,231.11
0100 - Edward Kemble Elementary	\$411,332.58	\$286,775.17	\$209,457.91	(\$94,900.50)
0101 - Susan B. Anthony Elementary	\$4,219,715.57	\$1,643,990.62	\$2,779,850.68	(\$204,125.73)
0104 - Elder Creek Elementary School	\$8,673,308.56	\$3,295,729.72	\$5,741,124.36	(\$363,545.52)
0108 - Ethel I. Baker Elementary	\$17,111,360.10	\$10,043,646.33	\$6,906,112.12	\$161,601.65
0110 - Ethel Phillips Elementary	\$52,248,752.29	\$3,968,782.09	\$26,972,225.59	\$21,307,744.61
0111 - John Morse Therapeutic	\$4,520,087.94	\$1,445,846.39	\$2,818,939.49	\$255,302.06
Total	\$1,984,336,950.17	\$580,193,589.79	\$776,087,343.87	\$628,056,016.51

Location

All

Fund

All

Resource

All

Object

All

Goal

All

Function

All

Reset Filters



2025-2026 Positions Explorer

Authorized FTE
5402.256

Vacant FTE
763.959

Percent Vacant FTE
14.14%

Average Position Cost (1 FTE)
\$171.79K

Location	Authorized FTE	Vacant FTE
0750 - Special Education Department	834.11247	520.31250
0810 - Nutrition Services Department	254.21875	20.37500
0510 - C. K. McClatchy High School	179.77500	1.45000
0844 - Transportation Services	149.68750	14.03125
0520 - Hiram W. Johnson High School	145.55000	5.00000
0525 - John F. Kennedy High School	141.95000	5.35000
0530 - Luther Burbank High School	139.67500	2.37500
0540 - Rosemont High School	127.87500	3.25000
0715 - Early Learning & Care Programs	116.92500	6.62500
0822 - Facilities Maintenance	105.35000	5.30000
0764 - Health Services	100.08978	21.99601
0490 - Miwok Middle School	75.50439	1.42500
0708 - Student Support&Health Svcs	70.10000	17.50000
0420 - Rosa Parks Middle School	65.21875	0.42500
0098 - Cesar Chavez Intermediate	63.50925	0.25000
0495 - Will C. Wood Middle School	62.66250	-2.30000
0415 - California Middle School	61.01250	0.00000
0151 - Leonardo Da Vinci Elementary	58.51250	0.69375
0445 - John H. Still - K-8	58.30000	0.13750
0104 - Elder Creek Elementary School	56.35000	0.46875
0521 - West Campus	55.72500	0.00000
0431 - Fern Bacon Middle School	45.76880	11.10000
0108 - Ethel I. Baker Elementary	44.08125	1.03125
0410 - Albert Einstein Middle School	43.65000	1.70000
Total	5402.25596	763.95921

Fund

All

Resource

All

Object

All

Location

All

Bargaining Unit

All

Job Class

All

Reset Filters



Next Steps



Next Steps

- **Third Interim**

- Due to the District's negative certification, the District is required to do a Third Interim.
- The Board has requested that a Third Interim be produced at the May 7th meeting.
 - This means the District will do a Third Interim with data through March 31st
- The District will also be required to do a second Third Interim through the statutory April 30th deadline, and present it June 4, 2026.

Next Steps

- **April - June 2026**
 - Monthly FSP and Cash Flow Updates to the SCOE
 - Fiscal Solvency Plan Update - Board Meeting
 - Continue Budget Development and FSP Development
- **May 2026**
 - Governor's 2026-27 May Revise
- **June 2026**
 - Public Hearing - 2026-27 LCAP and Budget
 - Adoption of 2026-27 LCAP and Budget