



2025-26 First Interim Budget Report

January 28, 2026



General Fund Changes

	2025-26 Adopted Budget	Budget Adjustments	2025-26 First Interim
Revenues	400,692,285	31,766,254	432,458,538
Expenditures	451,210,809	14,909,665	466,120,474
Increase / <Decrease>	<50,518,525>	16,856,589	<33,661,936>
Beginning Balance	145,912,988	21,215,674	167,128,662
Ending Balance	95,394,465	38,072,260	133,466,725
Nonspendable	835,000	(213,000)	622,000
Restricted	47,049,406	23,494,870	70,544,276
Commitments	24,949,518	14,044,908	38,994,426
Reserve for Economic Uncertainties (REU)	22,751,390	554,633	23,306,023
REU Percentage	5.0%		5.0%



General Fund First Interim Budget

	Unrestricted	Restricted	Total
Revenues & Other Sources/Uses	239,220,726	193,237,812	432,458,538
Expenditures	260,240,540	205,879,935	466,120,475
Increase / <Decrease>	\$ (21,019,814)	\$ (12,642,123)	\$ (33,661,937)
Beginning Balance	83,942,264	83,186,399	167,128,663
Ending Balance	62,922,450	70,544,276	133,466,726
Non-Spendables	622,000	-	622,000
Restricted Balance	-	70,544,276	70,544,276
Commitments	38,994,426	-	38,944,426
Reserve for Economic Uncertainties (REU)	\$ 23,306,024	-	\$ 23,306,024
REU Percentage	5.0%	-	5.0%



General Fund Revenue Changes

	Combined
Local Control Funding Formula	1,219,626
Federal Revenues	2,112,124
State Revenues	26,342,130
Local Revenue	2,092,374
Total Revenue Increase	\$31,766,254



General Fund Expenditure Change

	Combined
Salaries and Benefits	(2,480,843)
Books and Supplies	5,067,967
Services and Operating Expenditures	12,084,007
All Other Expenditures	238,534
Total Expenditures Increase	\$ 14,909,665



District Commitments

Safety and Security Measures	1,500,000
Vehicle and Equipment Replacement	1,500,000
Textbook Replacement	14,000,000
Budget Stabilization	21,994,426
Total District Commitments	\$ 38,994,426



2025-26 First Interim Budget Multi-Year Assumptions

- Cost of Living Adjustments
 - 2025-26: 2.30%
 - 2026-27: 3.02%
 - 2027-28: 3.42%
- Funded Average Daily Attendance (ADA) Estimates
 - 2025-26: 21,179
 - 2026-27: 21,045
 - 2027-28: 20,645
- Workers Compensation increase 1.5% to 2.0%

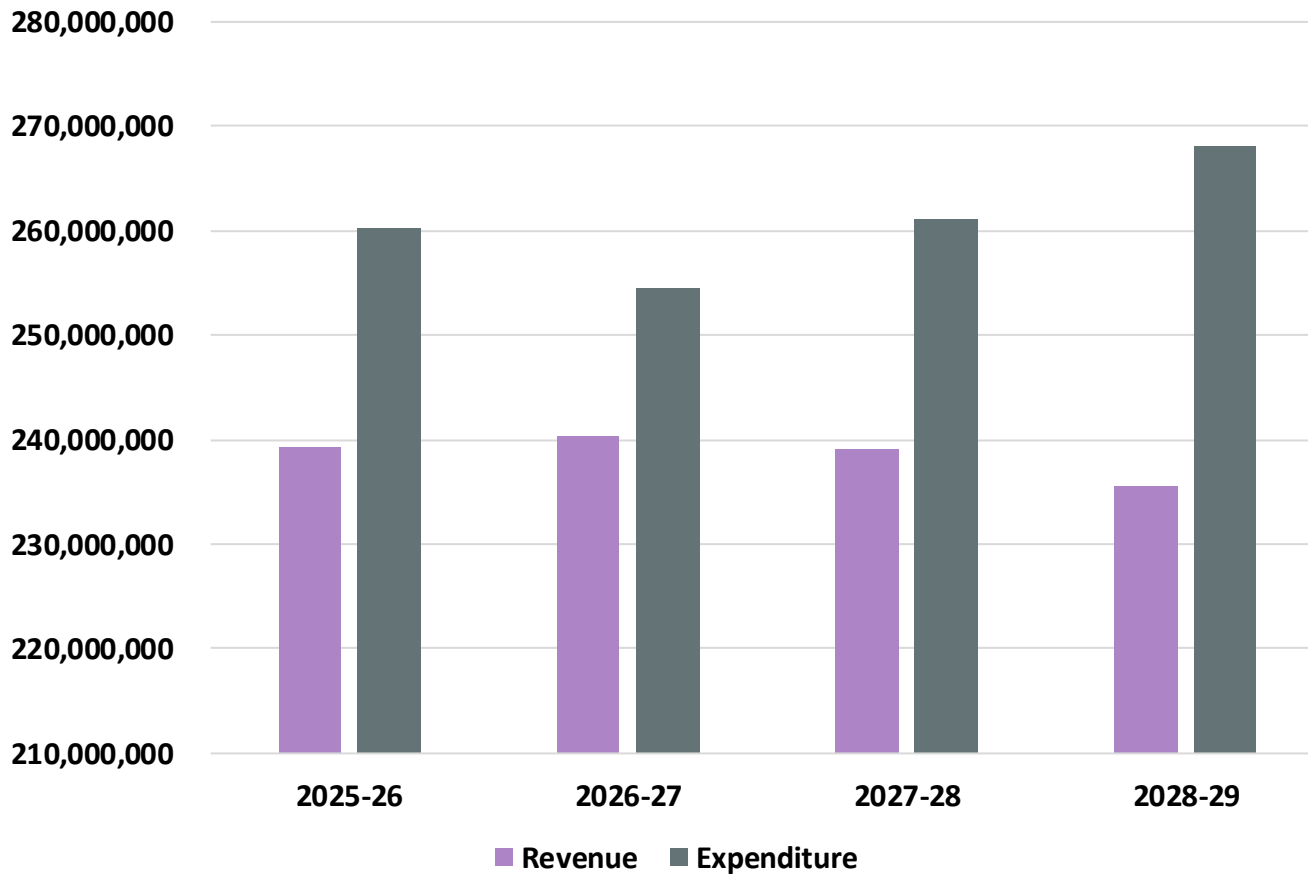


2025-26 Proposed Budget Multi-Year Assumptions

- Local Control Accountability Plan
 - Unduplicated Pupil Percentage (UPP)
 - 2025-26: 58.1%
 - 2026-27: 58.1%
 - 2027-28: 58.1%
- \$34,130,602 Supplemental and Concentration Grant

Multi-Year Projection

2025-26 through 2028-29 Projected – No Solutions

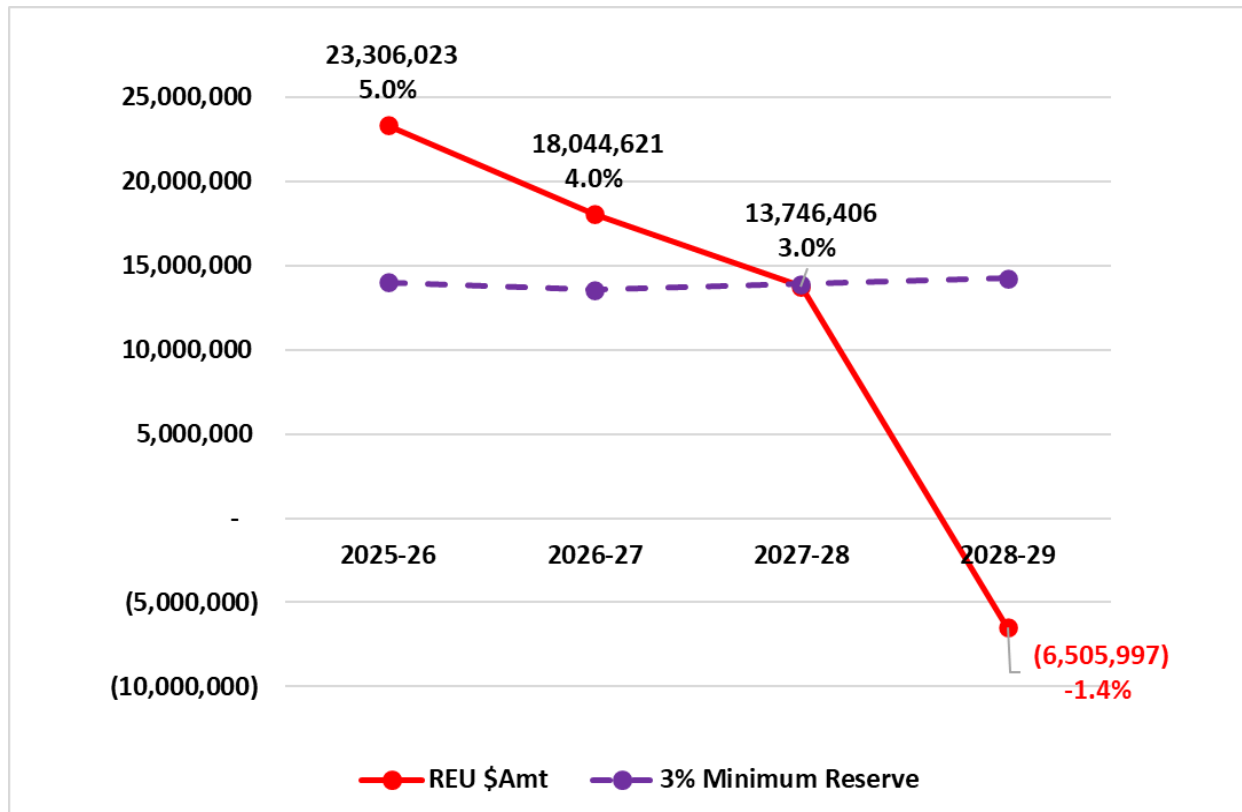


COLA: 25-26 2.30%, 26-27 3.02%, 27-28 3.42%, 28-29 3.42%

Multi-Year Projection

2025-26 through 2028-29 Projected – No Solutions

	2025-26	2026-27	2027-28	2028-29
Unrestricted Excess/(Deficit)	\$ (21,019,814)	\$ (14,107,193)	\$ (22,142,608)	\$ (32,556,645)
Unrestricted EFB	\$ 62,922,450	\$ 48,815,257	\$ 26,672,648	\$ (5,883,997)
Commitments	\$ 38,994,426	\$ 30,148,635	\$ 12,304,242	-
REU	\$ 23,306,024	\$ 18,044,621	\$ 13,895,713	\$ (6,505,997)
Actual REU	5.0%	4.0%	3.0%	-1.4%



COLA: 25-26 2.30%, 26-27 3.02%, 27-28 3.42%, 28-29 3.42%



Looking Ahead

- Board Resolution: \$6 million in Budget Solutions
- Attendance Recovery Programs
- February Reduction Resolutions
- Planning for 2026-2027 Budget



Thank you!

Questions or Comments?

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