



# UPLAND UNIFIED

## SCHOOL DISTRICT



## 2024-25

### 2nd Interim Report

**Jennifer De Anda, Ed.D.**  
Assistant Superintendent of Business Services

March 11, 2025

# Agenda

2<sup>st</sup> Interim Overview  
State Economic Outlook  
Budget Pressures  
Budget Planning Factors  
Revised Budget  
Multi Year Projections  
General Fund Summary  
Learning Loss Mitigation Funds  
Other Funds Summary  
Looking forward

**OUR MISSION**  
*Creating Excellence*



**OUR PRIORITIES**

*Well-being & Safety*  
*Academic Equity,  
Growth, & Mastery*  
*Signature Identity*  
*Fiscal & Personnel  
Stability*



**OUR VALUES**

*Integrity*  
*Well-being*  
*Empathy*  
*Service*  
*Equity*  
*Community*



**OUR GOALS**

*Safe, Connected &  
Engaged*  
*Academically  
Prepared &  
Equipped*  
*College & Career  
Empowered*



# 2<sup>nd</sup> Interim Overview

**Second  
Official  
Revision**

**November 1,  
2024 -  
January 31,  
2025**

**Positive** ✓

Qualified

Negative

# State Economic Outlook

## Preliminary January State Budget

- State revenues higher than predicted
- 2025-26 Cost of Living increase at 2.43%, .5% lower than originally projected.
- Some additional funding for Transitional Kindergarten and Career Technical Education
- Continuance of funding for Universal Meals and Expanded Learning programs.
- Number of students across the state declining 7% next decade



# Planning Factors

Category	2023-24	2024-25	2025-26	2026-27
District Enrollment	9,797	9,456	9,036	8,733
Potential County Charter School	-	0%	1%	1%
Average Daily Attendance / ADA%	9,196 (94%)	8,801 (93%)	8,449 (94%)	8,167 (94%)
District Funded ADA	9,791 (3 PY Avg)	9,484 (3 PY Avg)	9,163 (3 PY Avg)	8,875 (3 PY Avg)
UPP % (Single Year / 3 Year Average)	69.59% /68.54%	69.53% /69.24%	69.46% /69.53%	69.46% /69.49%
Statutory COLA	8.22%	1.07%	2.43%	3.52%
Step and Column (Cert. / Class.)	1.6% / 1%	1.6% / 1%	1.6% / 1%	1.6% / 1%
CalPERS Employer Rate	26.68%	27.05%	27.40%	27.50%
CalSTRS Employer Rate	19.10%	19.10%	19.10%	19.10%
State Unemployment Insurance	0.05%	0.05%	0.05%	0.05%
Health & Welfare Rate	8%	8%	8%	8%

# Unrestricted General Fund – Revised Budget & MYP

<u>Category</u>	<u>2024-25 Adopted Budget</u>	<u>2024-25 2nd Interim</u>	<u>2025-26 Projection</u>	<u>2026-27 Projection</u>
<b>Total Revenues</b>	<b>139,974,478</b>	<b>140,422,493</b>	<b>139,188,529</b>	<b>139,386,273</b>
<i>Certificated Salaries</i>	52,875,998	50,354,077	45,619,013	46,291,984
<i>Classified Salaries</i>	16,488,553	15,282,469	15,129,998	15,281,298
<i>Employee Benefits</i>	27,630,460	25,613,222	30,090,665	31,360,251
<i>Books and Supplies</i>	3,374,065	3,578,907	3,683,411	3,782,863
<i>Services and other Operating Expenditures</i>	18,336,144	19,329,908	19,894,451	20,431,702
<i>Capital Outlay</i>	691,230	641,354	660,081	677,904
<i>Other Outgoing Expenditures</i>	42,906	101,579	-621,176	-632,436
<b>Total Expenditures</b>	<b>119,439,356</b>	<b>114,901,516</b>	<b>114,456,443</b>	<b>117,193,566</b>
Excess (Deficiency) of Revenues over Expenditures	20,535,122	25,520,977	24,732,086	22,192,707
Contributions & Transfers	-28,236,884	-30,394,330	-31,863,793	-32,732,829
<b><u>Net Increase (Decrease) in Fund Balance</u></b>	<b><u>-7,701,762</u></b>	<b><u>-4,873,353</u></b>	<b><u>-7,131,707</u></b>	<b><u>-10,540,122</u></b>

# Revised Budget Highlights – Unrestricted

- **Salaries & Benefits decreased by \$5 million compared to Adopted Budget**
  - Unfilled vacancy savings realized, hiring freeze
  - Salary moved to restricted funds
- **Services and Other Operating Expenditures up by \$1m compared to Adopted Budget**
  - Services for unfilled positions
- **Contributions to Restricted Resources up \$2m compared to Adopted Budget**
  - Increase in contribution to Special Education due to lower revenue projection from SELPA based on average daily attendance.

# Restricted General Fund – Revised Budget & MYP

<u>Category</u>	<u>2024-25 Adopted Budget</u>	<u>2024-25 2nd Interim</u>	<u>2025-26 Projection</u>	<u>2026-27 Projection</u>
<b>Total Revenues</b>	<b>30,096,561</b>	<b>33,246,412</b>	<b>32,059,120</b>	<b>32,216,595</b>
<i>Certificated Salaries</i>	16,945,696	17,364,197	15,882,106	16,113,853
<i>Classified Salaries</i>	8,422,780	9,152,230	7,993,934	8,033,371
<i>Employee Benefits</i>	23,795,405	24,745,224	18,169,522	18,658,703
<i>Books and Supplies</i>	3,428,251	4,101,925	3,783,740	3,571,868
<i>Services and other Operating Expenditures</i>	14,537,950	17,287,819	15,529,404	15,200,209
<i>Capital Outlay</i>	1,057,346	3,758,637	2,577,781	1,716,954
<i>Other Outgoing Expenditures</i>	2,275,271	2,430,527	3,153,282	3,164,542
<b>Total Expenditures</b>	<b>70,462,699</b>	<b>78,840,559</b>	<b>67,089,769</b>	<b>66,459,500</b>
Excess (Deficiency) of Revenues over Expenditures	-40,366,138	-45,594,147	-35,030,649	-34,242,905
Contributions & Transfers	28,236,884	30,394,330	31,863,793	32,732,829
<b><u>Net Inc/Dec in Fund Balance</u></b>	<b><u>-12,129,254</u></b>	<b><u>-15,199,817</u></b>	<b><u>-3,166,856</u></b>	<b><u>-1,510,076</u></b>

# Revised Budget Highlights – Restricted

- **Revenue up \$3.2m compared to Adopted Budget**
  - Recognized all one-time restricted funding and carryover
- **Salary and Benefits up \$2m compared to Adopted Budget**
  - Transfer of salary to restricted funds
- **Services and Other Operating Expenditures and Capital Outlay up by \$5.4m compared to Adopted Budget**
  - As carryover comes in, we add actions to the budget

# Combined General Fund – Revised Budget & MYP

<u>Category</u>	<u>2024-25 Adopted Budget</u>	<u>2024-25 2nd Interim</u>	<u>2025-26 Projection</u>	<u>2026-27 Projection</u>
Total Revenues	170,071,039	173,668,905	171,247,649	171,602,868
Total Expenditures	189,902,055	193,742,075	181,546,212	183,653,066
<b><u>Excess (Deficiency) of Revenues over Expenditures</u></b>	<b><u>-19,831,016</u></b>	<b><u>-20,073,170</u></b>	<b><u>-10,298,563</u></b>	<b><u>-12,050,198</u></b>
Transfers				
<b><u>Net Increase, (Decrease) in Fund Balance</u></b>	<b><u>-19,831,016</u></b>	<b><u>-20,073,170</u></b>	<b><u>-10,298,563</u></b>	<b><u>-12,050,198</u></b>

# General Fund Summary

<u>Category</u>	<u>2024-25 Adopted Budget</u>	<u>2024-25 2nd Interim</u>	<u>2025-26 Projection</u>	<u>2026-27 Projection</u>
<b>Beginning Funding Balance</b>	<b>52,138,113</b>	<b>58,564,215</b>	<b>38,491,046</b>	<b>28,192,483</b>
<b><u>Ending Fund Balance</u></b>	<b><u>32,307,096</u></b>	<b><u>38,491,046</u></b>	<b><u>28,192,483</u></b>	<b><u>16,142,286</u></b>
<b><u>Fund Balance Components</u></b>				
Non-spendable	750,000	575,575	375,575	375,575
Restricted Fund Balance	12,635,689	14,898,273	11,731,417	10,221,341
Committed	2,000,000	2,000,000	0	0
Assigned – Future Deficit Spending	11,119,645	15,204,935	10,639,105	35,778
Reserve for Economic Uncertainty (Min 3%)	5,801,762	5,812,262	5,446,386	5,509,592
Unassigned / Unappropriated	0	0	0	0
<b>Available Reserve (% of Expenditures)</b>	<b><u>9.964%</u></b>	<b><u>11.880%</u></b>	<b><u>8.945%</u></b>	<b><u>3.083%</u></b>

# One-Time Funding Update

Funding Source	Expiration Date	Grant Amount	Actual Expenditures (Through 6/30/23)	Budgeted Expenditures (Through June 30, 2024)	Projected Ending Balance
American Rescue Plan - ESSER III (RS 3213)	Sep 2024	\$ 17,816,932	\$ 5,700,450	\$ 12,116,482	\$ -
ESSER III State Reserve Emergency Needs (RS 3218)	Sept 2024	\$ 694,995	\$ 575,342	\$ 119,653	\$ -
Arts and Instructional Materials Discretionary Block Grant (RS 6762)	June 2026	\$ 6,057,429	\$ -	\$ 6,057,429	\$ -
Learning Recovery Block Grant (RS 7435)	June 2028	\$ 11,676,841	\$ -	\$ 4,532,215	\$ 7,144,626

# Other Funds - Ending Fund Balance

<u>Fund</u>	<u>2024-25 Beginning Balance</u>	<u>2024-25 2nd Interim Revenue</u>	<u>2024-25 2nd Int Budgeted Exp</u>	<u>2024-25 Projected Ending Balance</u>
Fund 08 – ASB Activity	\$ 1,525,663	\$ 1,225,757	\$ 1,225,757	\$ 1,525,663
Fund 11 – Adult Education	\$ 543,697	\$ 553,111	\$ 622,025	\$ 474,783
Fund 13 – Nutrition Services	\$ 4,325,906	\$ 7,820,225	\$ 8,218,865	\$ 3,927,266
Fund 21 – Measure K	\$ -	\$ -	\$ -	\$ -
Fund 25 – Developer Fees	\$ 4,453,369	\$ 800,000	\$ 750,000	\$ 4,641,369
Fund 40 – Special Projects	\$ 3,335,213	\$ 870,000	\$ 2,500,000	\$ 1,705,213

# Considerations Looking Forward

## **Need to maintain Fund Balance Reserves higher than the 3% mandated minimum**

- 3% Reserve equates to a week and a half of payroll
- Monitoring enrollment and attendance
- Align staffing to enrollment
- Increasing costs of maintaining and replacing assets
- Uncapped health and welfare benefits
- Lower reserves can negatively affect bond ratings resulting in higher costs for taxpayers

# Thank You

## Thank You From the Fiscal Services team

- **Jennifer De Anda**, Ed.D., *Assistant Superintendent, Business Services*
- **Stefanie Jennings**, *Executive Assistant*
- **Jeannette Sanchez**, *Senior Director, Fiscal Services*
- **Vanessa Acedo**, *Admin. Assistant, Purchasing Clerk (Temporary)*
- **Amanda Copper**, *Accounting Supervisor*
- **Jason Horacek**, *Fiscal Analyst*
- **Barbara Dazalla**, *Senior Fiscal Clerk*
- **Darlene Connor**, *Accounting Specialist Certificated Payroll (Temporary)*
- **Leslie Evangelista**, *Accounting Specialist Classified Payroll*
- **Juliet Banderas**, *Accounting Specialist, Accounts Receivable*
- **Maria Lopez-Arias**, *Account Clerk III*
- **Sophia Estrada**, *Account Clerk II*

