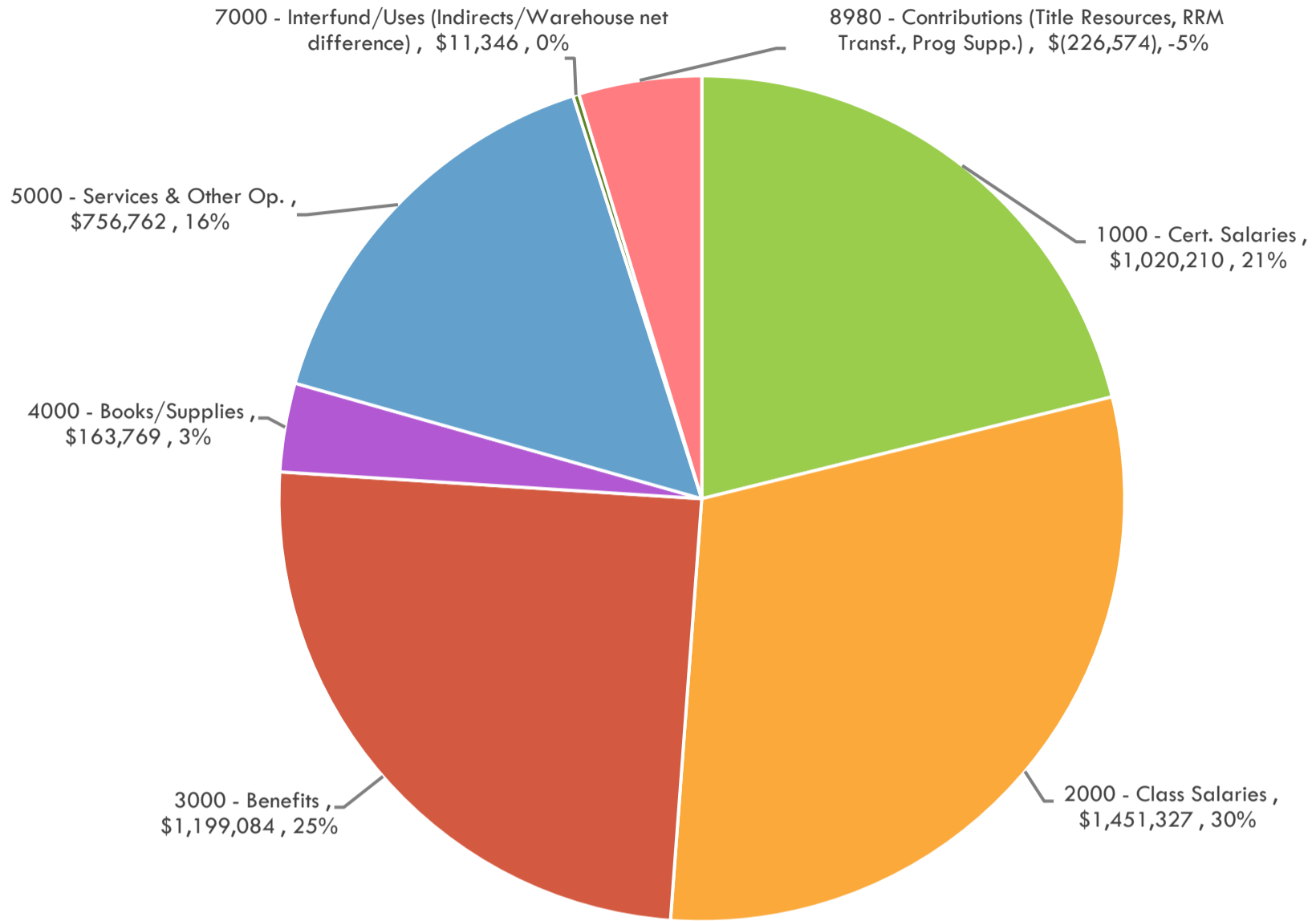


2025-26 Budget Revision - First Interims
General Fund / Combined

DESCRIPTION	2025-26		2025-26		Differences			% Difference
	Adopted Budget	First Interim	Unrestricted	Restricted	Combined			
A. REVENUES								
LCFF	8010-8099	3,438,808	3,379,033	(59,775)	-	(59,775)	-1.7%	
Federal Revenue	8100-8299	1,872,992	1,655,420	-	(217,572)	(217,572)	-11.6%	
Other State Revenue	8300-8599	1,604,637	1,851,753	(343)	247,459	247,116	15.4%	
Other Local Revenue	8600-8799	2,838,375	2,797,045	132,441	(173,771)	(41,330)	-1.5%	
TOTAL REVENUES		\$ 9,754,812	\$ 9,683,251	72,323	(143,884)	(71,561)	-0.7%	
B. EXPENDITURES								
Certificated Salaries	1000-1999	1,723,611	1,958,316	20,903	(255,608)	(234,705)	-13.6%	
Classified Salaries	2000-2999	2,250,466	2,670,959	(100,266)	(320,227)	(420,493)	-18.7%	
Employee Benefits	3000-3999	2,204,844	2,537,596	(16,640)	(316,112)	(332,752)	-15.1%	
Books & Supplies	4000-4999	1,162,658	727,423	131,304	303,931	435,235	37.4%	
Services & Other Operating Exp	5000-5999	1,798,072	1,758,522	(126,299)	165,849	39,550	2.2%	
Capital Outlay	6000-6999	-	-	-	-	-	0.0%	
Other Outgo	7100-7299	-	-	-	-	-	0.0%	
Direct Support/Indirect Costs	7300-7399	-	-	1,231	(1,231)	-	0.0%	
TOTAL EXPENDITURES		9,139,651	9,652,816	(89,767)	(423,398)	(513,165)	-5.6%	
C. EXCESS OF REVENUES OVER EXPENDITURES								
		615,161	30,435	(17,444)	(567,282)	441,604	-95.1%	
D. OTHER FINANCING SOURCES/USES								
Interfund Transfers								
Transfers In	8900-8929	7,284	7,284	-	-	-	0.0%	
Transfers Out	7600-7629	189,407	190,484	(1,077.00)	-	(1,077.00)	0.6%	
Other Sources								
Sources	8930-8979	-	-	-	-	-	0.0%	
Contributions	8980-8999	-	-	(2,798.00)	2,798.00	-	-	
Uses	7630-7699	189,546	189,546	-	-	-	0.0%	
TOTAL OTHER FINANCING		(371,669)	(372,746)	1,077	-	1,077	0.3%	
E. NET ACTIVITY								
		243,492	(342,311)	(18,521)	(567,282)	442,681	-240.6%	
F. FUND BALANCE, RESERVES								
Beginning Balance		6,107,723	5,558,882					
Ending Balance		6,351,215	5,216,571					
COMPONENTS OF ENDING BALANCE								
RESTRICTED RESOURCES								
COMMITTED		3,271,919	2,951,072					
ASSIGNED		-	-					
Reserve Cashflow (HR 2389 Fed Facilities)		878,195	869,904					
Investment in Safety & Security		450,000	450,000					
Reserve for Projected Deficit - Declining Revenues		1,275,171	469,665					
ECON. UNCERTAINTIES @ 5%								
Unassigned/Unappropriated Amount		475,930	475,930					
		(0)	-					

2025-26 UNRESTRICTED EXPENDITURES BY OBJECT



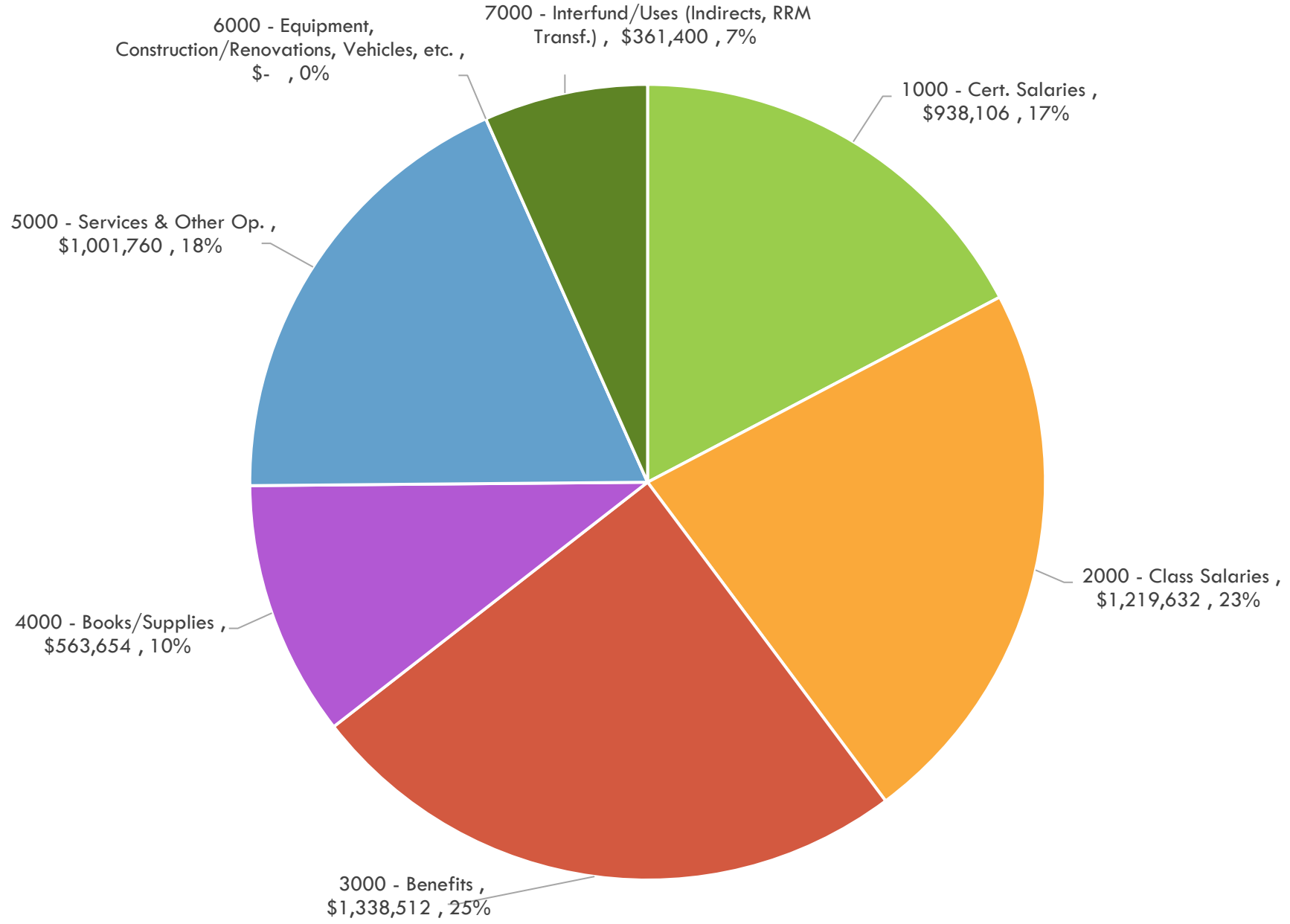
FUND 02 - COUNTY

Revenue	\$ 4,475,728.00
Expenditures	\$ 4,829,072.00
Net Increase (Decrease) in Fund Balance	\$ (353,344.00)

Projected Yr Totals

1000 - Cert. Salaries	\$ 1,020,210
2000 - Class Salaries	\$ 1,451,327
3000 - Benefits	\$ 1,199,084
4000 - Books/Supplies	\$ 163,769
5000 - Services & Other Op.	\$ 756,762
6000 - Equipment, Construction/Renovations, Vehicles, etc.	
7000 - Interfund/Uses (Indirects/Warehouse net difference)	\$ 11,346
8980 - Contributions (Title Resources, RRM Transf., Prog Supp.)	\$ (226,574)

2025-26 RESTRICTED EXPENDITURES BY OBJECT



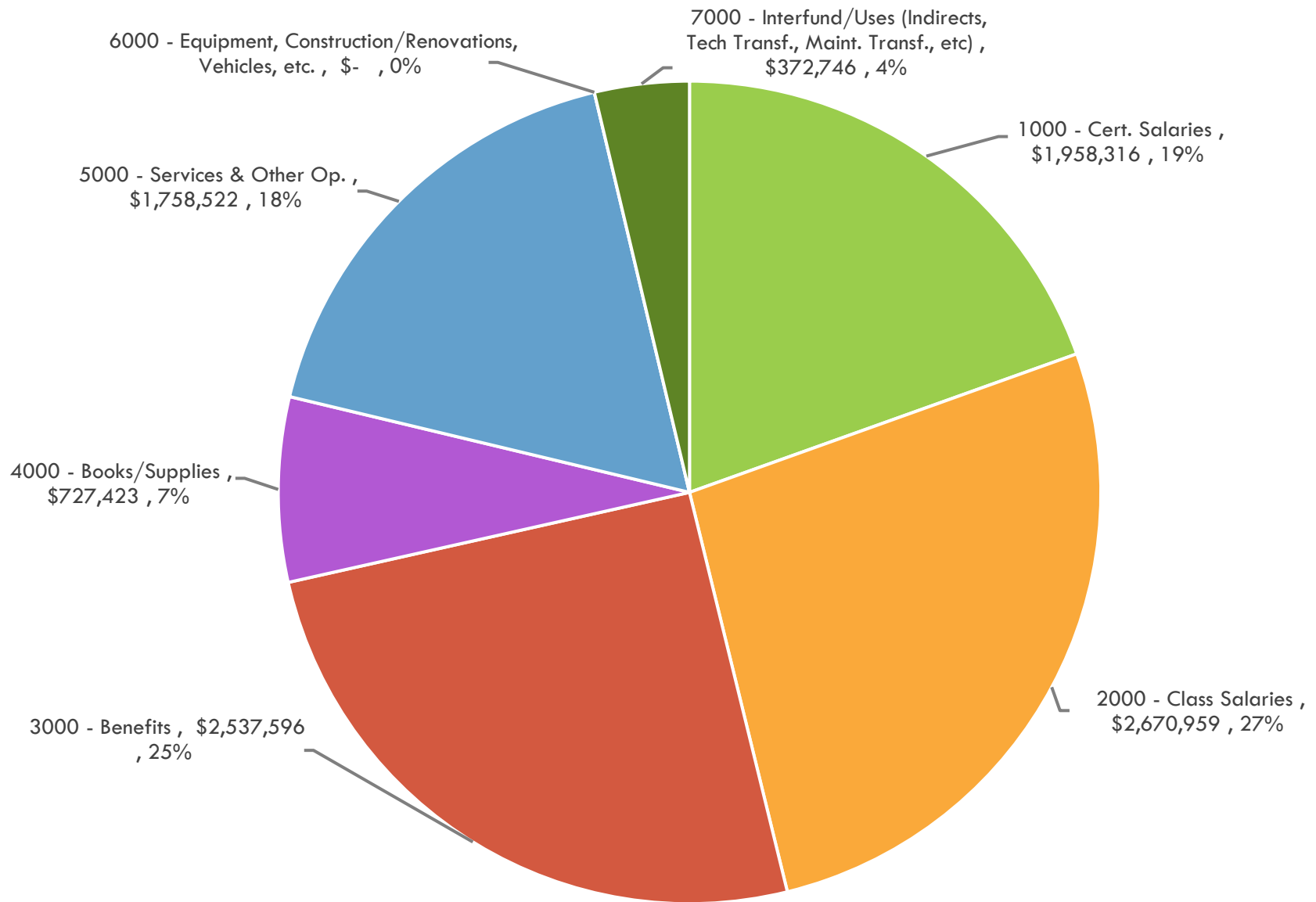
FUND 02 - COUNTY

Revenue	\$	5,207,523.00
8980 - Contributions (Title Resources, RRM Transf., Prog Supp.)	\$	226,574.00
Expenditures	\$	5,423,064.00
Net Increase (Decrease) in Fund Balance	\$	11,033.00

Projected Yr Totals

1000 - Cert. Salaries	\$	938,106
2000 - Class Salaries	\$	1,219,632
3000 - Benefits	\$	1,338,512
4000 - Books/Supplies	\$	563,654
5000 - Services & Other Op.	\$	1,001,760
6000 - Equipment, Construction/Renovations, Vehicles, etc.	\$	-
7000 - Interfund/Uses (Indirects, RRM Transf.)	\$	361,400

2025-26 COMBINED EXPENDITURES BY OBJECT



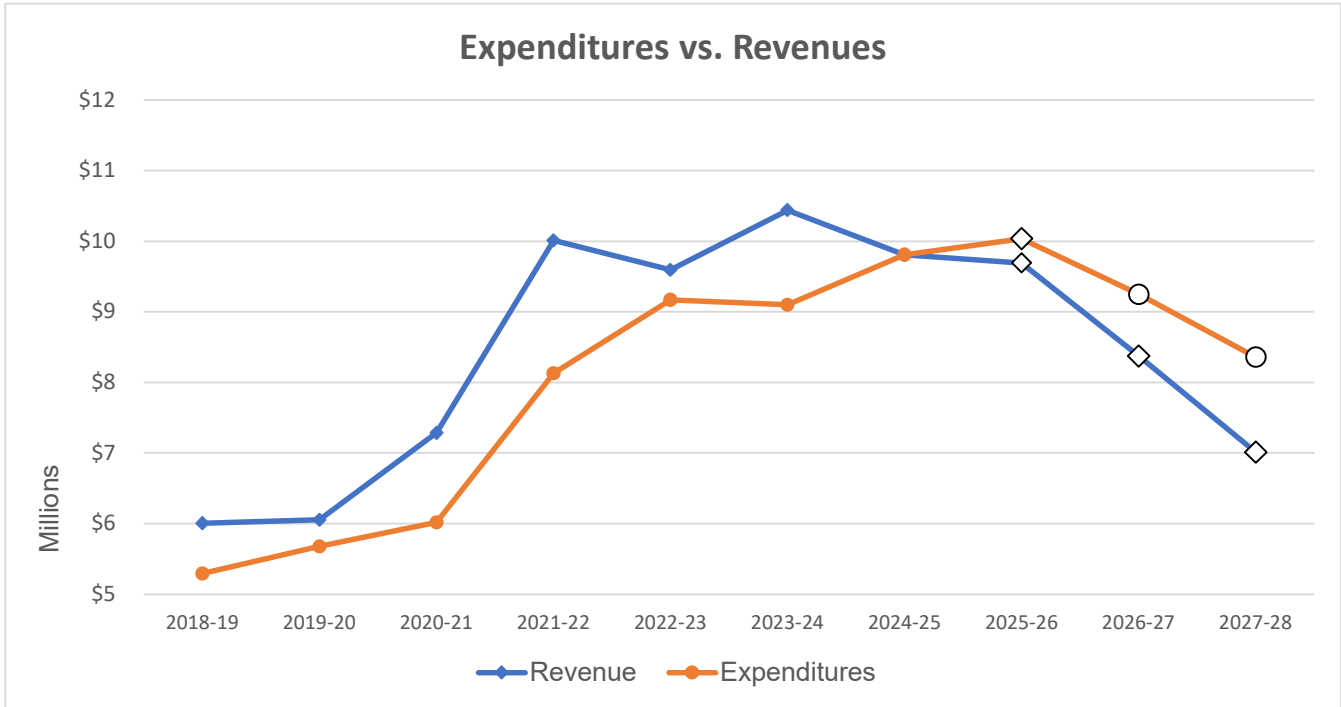
FUND 02 - COUNTY

Revenue	\$ 9,683,251.00
8980 - COE Support (Unrestricted)	\$ (226,574.00)
8980 - COE Support (Restricted)	\$ 226,574.00
Expenditures	\$ 10,025,562.00
Net Increase (Decrease) in Fund Balance	\$ (342,311.00)

Projected Yr Totals

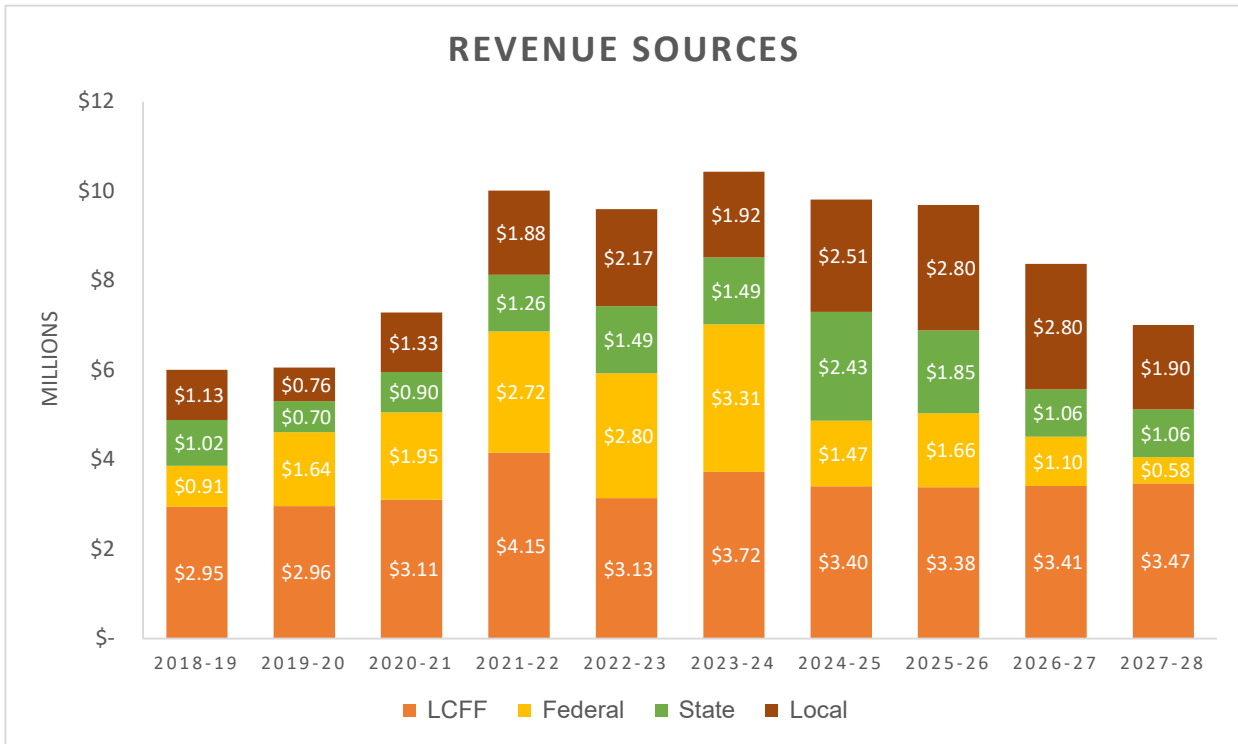
1000 - Cert. Salaries	\$ 1,958,316
2000 - Class Salaries	\$ 2,670,959
3000 - Benefits	\$ 2,537,596
4000 - Books/Supplies	\$ 727,423
5000 - Services & Other Op.	\$ 1,758,522
6000 - Equipment, Construction/Renovations, Vehicles, etc.	\$ -
7000 - Interfund/Uses (Indirects, Tech Transf., Maint. Transf., etc)	\$ 372,746

County Office of Education



	Revenue	Expenditures	Difference	
2018-19	\$ 6,008,597.69	\$ 5,296,091.43	\$ 712,506.26	Actuals
2019-20	\$ 6,058,999.73	\$ 5,678,711.61	\$ 380,288.12	Actuals
2020-21	\$ 7,285,626.75	\$ 6,022,873.41	\$ 1,262,753.34	Actuals
2021-22	\$ 10,010,779.48	\$ 8,130,732.94	\$ 1,880,046.54	Actuals
2022-23	\$ 9,594,068.71	\$ 9,169,548.40	\$ 424,520.31	Actuals
2023-24	\$ 10,438,042.00	\$ 9,098,417.00	\$ 1,339,625.00	Actuals
2024-25	\$ 9,809,917.16	\$ 9,809,452.60	\$ 464.56	Unaudited Actuals
2025-26	\$ 9,690,535.00	\$ 10,032,846.00	\$ (342,311.00)	First Interim
2026-27	\$ 8,373,300.00	\$ 9,247,401.04	\$ (874,101.04)	Projection
2027-28	\$ 7,011,226.00	\$ 8,358,713.31	\$ (1,347,487.31)	Projection

County Office of Education



	LCFF	Federal	State	Local		
2018-19	\$ 2,947,420.05	\$ 913,379.24	\$ 1,019,158.11	\$ 1,128,640.29	\$ 6,008,597.69	-
2019-20	\$ 2,963,281.66	\$ 1,643,577.82	\$ 696,897.12	\$ 755,243.13	\$ 6,058,999.73	-
2020-21	\$ 3,107,896.15	\$ 1,952,913.79	\$ 897,649.23	\$ 1,327,167.58	\$ 7,285,626.75	-
2021-22	\$ 4,153,964.29	\$ 2,716,553.49	\$ 1,258,472.06	\$ 1,881,789.64	\$ 10,010,779.48	-
2022-23	\$ 3,134,830.81	\$ 2,797,527.60	\$ 1,494,153.66	\$ 2,167,556.64	\$ 9,594,068.71	-
2023-24	\$ 3,720,030.00	\$ 3,305,975.00	\$ 1,489,943.00	\$ 1,922,094.00	\$ 10,438,042.00	-
2024-25	\$ 3,401,426.95	\$ 1,466,815.74	\$ 2,433,979.89	\$ 2,507,694.58	\$ 9,809,917.16	-
2025-26	\$ 3,379,033.00	\$ 1,655,420.00	\$ 1,851,753.00	\$ 2,804,329.00	\$ 9,690,535.00	-
2026-27	\$ 3,409,473.00	\$ 1,098,929.00	\$ 1,061,218.00	\$ 2,803,680.00	\$ 8,373,300.00	-
2027-28	\$ 3,470,786.00	\$ 581,272.00	\$ 1,061,218.00	\$ 1,897,950.00	\$ 7,011,226.00	-

**DEL NORTE COUNTY SCHOOLS
COUNTY SCHOOL SERVICE FUND REVENUE RECAP
ACTUAL AND BUDGET AMOUNTS FOR 2023-24 THROUGH 2027-28**

7/1/2025

COLA LCFF Funded = 2.30%

New Funding Opportunities
Grant coming to end within Fiscal Year
2025-26 Deferred Revenues

1.07% 2.30% 2.30% 3.02% 3.42%
2024-25 2025-26 2025-26 2026-27 2027-28
Unaudited Original First Projection Projection
Actuals Budget Interim

	GENERAL	Object											
Local Property Tax	0	8021-96			60,027		55,000		59,708		59,708		59,708
LCFF (including all prior State categorical programs)	0	8011			2,104,072		2,684,159		2,115,875		2,157,253		2,218,566
Education Protection Act	1400	8012			1,231,685		699,649		1,203,450		1,192,512		1,192,512
PY Revenue Limit Adj's	0	8019			5,643								
Total LCFF Revenues					3,401,427		3,438,808		3,379,033		3,409,473		3,470,786
HR2389 Reserve	0860	8290			(7,468)		0		0		0		0
Title I Part A-Combined	3010	8290			52,114		111,845		105,145		105,145		105,145
Title I (Chap. 1) - N&D	3025	8290			0		0		0		0		0
ESSA Comprehensive Support & Improvement	3182	8290			0		0		0		0		0
ESSA Comprehensive Support & Improvement - Prior Year	3182	8290			271,389		127,673		94,189				
ESSA CSI Oversight	3183	8290			14,413		0		0		0		0
ESSER II	3212	8290			0		0		0		0		0
ESSER III	3213	8290			0		0		0		0		0
ESSER III Learning Loss	3214	8290			0		0		0		0		0
ELO ESSERII	3216	8290			0		0		0		0		0
ELO GEER II	3217	8290			0		0		0		0		0
ELO ESSER III	3218	8290			0		0		0		0		0
ELO ESSER III State GF	3219	8290			0		0		0		0		0
Educationally Related Mental Health Serv (ERMHS)	3327	8182			4,783		4,783		4,783		4,783		4,783
Trans. Partnersh. Pgm.(TPP)	3410	8290			410,351		419,310		425,750		389,310		389,310
Title II(replaced Fed CSR)-Combined w/Title I	4035	8290			13,777		13,250		12,528		12,528		12,528
Title V Rural & Low Income Schools Program (REAP)	4126	8290			4,658		14,661		14,661		14,661		14,661
Title IV Student Support & Acad Enrichmnt	4127	8290			10,000		10,000		10,000		10,000		10,000
Title III Part A English Language	4203	8290			0		1,000		1,759		1,759		1,759
Title III Part A Regional COE El Specialists	4204	8290			0		0		0		0		0
RCICP-RW Coast Indian Career Pathways	4525	8290			0		0		0		0		0
DN Indian Career Pathways Program	4535	8290			531,515		508,914		353,775		517,657		0
DN Indian Career Pathways Program -Prior Year	4535	8290			0		444,209		420,966		0		0
DNCOE Mental Health Serv Dmnstn. Program	4551	8290			0		0		0		0		0
Mental Health Training Grant	4555	8290			117,996		124,586		124,586		0		0
Mental Health Training Grant - Prior Year	4555	8290			0		48,701		44,192				
Homeless Education	5630	8290			43,284		44,060		43,086		43,086		43,086
Homeless Education - Prior Year	5630	8290			0		0		0				
Homeless ARP-HCY II	5634	8290			3								
Total Federal Revenues					1,466,816		1,872,992		1,655,420		1,098,929		581,272
Mandated Cost Block Grant	0000	8550			6,695		6,695		6,354		6,354		6,354
Other State Income	0000	8590			3,275		461		459		459		459
Lottery	1100	8560			6,770		8,800		8,800		8,800		8,800
Student Support & Enrichment Blk Grant	6018	8590			35,340		57,540		35,340		35,340		35,340
Student Support & PD Discretionary Block Grant	6019	8590			0		0		7,426		0		0
Universal PK Planning & Impl	6057	8590			0		0		0		0		0
Lottery - Instructional Materials	6300	8560			2,500		3,700		3,700		3,700		3,700
CA Comm Sch Part Prgm - Planning	6331	8590			0		0		0		0		0
CA Comm Sch Part Prgm - Implementation	6332	8590			126,750		142,500		142,500		142,500		142,500
CA Comm Sch Part Prgm - Coordination	6333	8590			300,000		0		0		0		0
Golden State Pathways Program (GSPP)	6383	8590			122,759		0		0		0		0
Career Technical Education	6387	8590			288,991		383,889		383,889		350,000		350,000
Career Technical Education - Prior Year	6387	8590			0		201,932		303,003		0		0
Educationally Related Mental Health Serv (ERMHS)	6546	8590			1,976		2,378		2,013		2,013		2,013
Reversing Opioid Overdose	6620	8590			4,721		0		0		0		0
T.U.P.E. Admin	6680	8590			37,384		37,500		37,500		37,500		37,500
T.U.P.E. CTAT	6685	8590			37,484		37,500		37,500		37,500		37,500
Arts, Music & Instructional Materials Dis. Blk. Grant	6762	8590			0		0		0		0		0
Prop 28 Arts & Music	6770	8590			5,387		5,387		5,539		5,539		5,539
Foster Youth Services	7366	8590			138,227		138,227		141,228		141,228		141,228
Foster Youth Services - Prior Year	7366	8590			0		0		0		0		0
AB130 Foster Youth	7368	8590			0		0		0		0		0
LCFF Equity Multiplier	7399	8590			50,535		0		51,697		0		0
Learning Recovery Emergency Block Grant	7435	8590			0		0		3,653		3,653		3,653
On Behalf STRS	7690	8590			136,146		183,608		186,632		186,632		186,632
Teacher Residency Capacity Grant	7800	8590			0		0		0		0		0
Department of Health Care Access & Info (HCAI)	7825	8590			689,040		344,520		344,520		0		0
Ethnic Studies Block Grant	7861	8590			0		0		0		0		0
RTAC	7850	8590			240,000		0		100,000		100,000		100,000
School Health Demonstration Project	7870	8590			0		0		0		0		0
Children & Youth Behavioral Health Initiative (CYBHI)	7900	8590			200,000		50,000		50,000		0		0
Cal Well/Aware	9604	8590			0		0		0		0		0
Total State Revenues					2,433,980		1,604,637		1,851,753		1,061,218		1,061,218

**DEL NORTE COUNTY SCHOOLS
COUNTY SCHOOL SERVICE FUND REVENUE RECAP
ACTUAL AND BUDGET AMOUNTS FOR 2023-24 THROUGH 2027-28**

7/1/2025

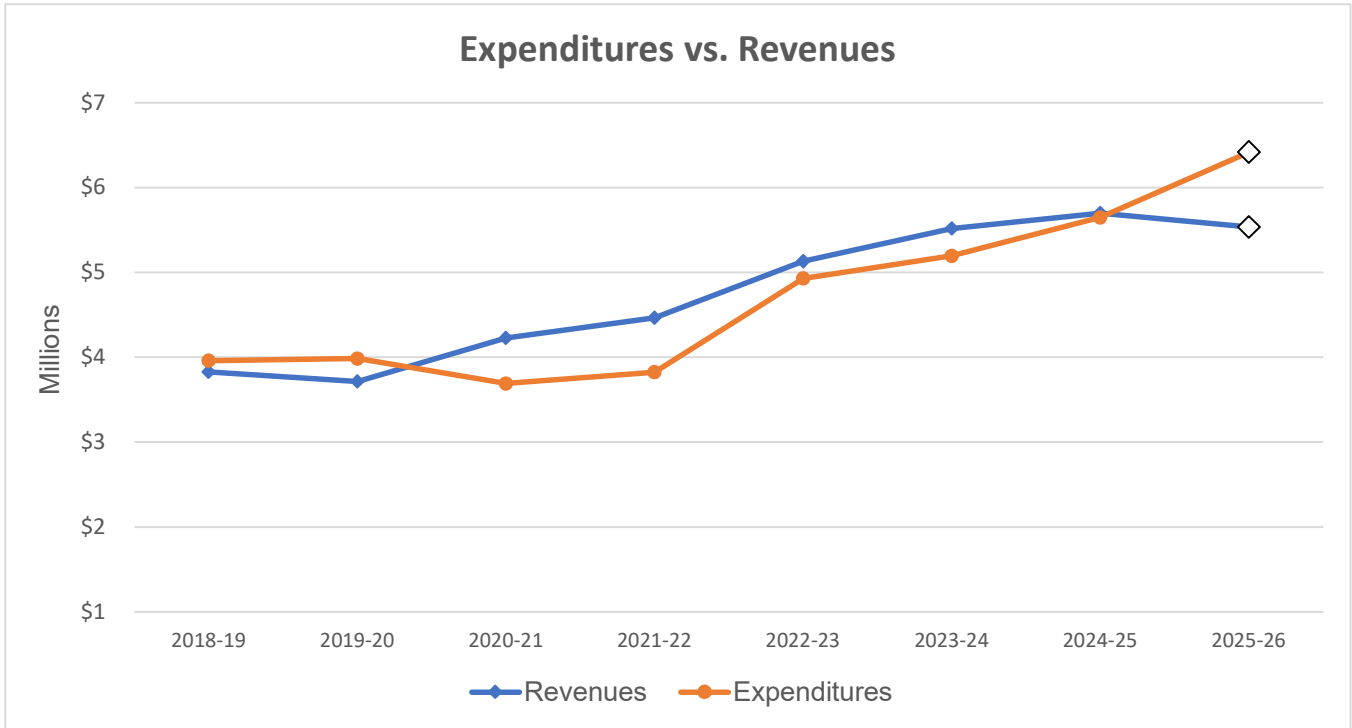
COLA LCFF Funded = 2.30%

				1.07%	2.30%	2.30%	3.02%	3.42%
				2024-25	2025-26	2025-26	2026-27	2027-28
				Unaudited	Original	First	Projection	Projection
				Actuals	Budget	Interim		
New Funding Opportunities								
Grant coming to end within Fiscal Year								
2025-26 Deferred Revenues								
Transfer of Funds for County Served District Funded ADA	0000	8710		339,001	402,520	346,798	346,798	346,798
Payment from Charter School per MOU	0000	8799		53,985	56,322	53,985	53,985	53,985
District Transfer for Technology Services	0000	8699		313,150	300,000	300,000	300,000	300,000
Interest	0000	8660		141,194	75,000	125,000	125,000	125,000
County Treasury Fair Mkt Value Adjustment	0000	8662		166,428	27,000	0	0	0
Other Local Income	0000	8699		0	2,500	0	0	0
Proceeds from Capital Leases	0000	8972		120,377	0	0	0	0
CYBHI Reimbursements	0060	8699		0	0	0	0	0
Impact First 5	0238	8699		47,861	60,000	60,000	60,000	0
HUB First 5	0239	8699		20,067	25,299	25,299	25,299	25,299
S.H. Cowell Foundation	0245	8699		120,750	0	120,000	0	0
Indian Education Act - Tolowa Nation	0250	8699		50,000	0	50,000	0	0
Tolowa Sources of Strength/Sunset	0255	8699		19,000	0	0	0	0
Tolowa ACE Project Students	0260	8699		19,000	0	0	0	0
Community Redevelopment	9150	8625		0	0	0	0	0
K-16 Redwood Initiative	9550	8699		158,945	125,000	44,544	0	0
ECCSP w/HCOE	9606	8699		0	0	0	0	0
CalHope Grant	9611	8699		0	0	0	0	0
Educator Workforce Investment Grant (EWIG)	9613	8699		0	0	0	0	0
CalHops 3.0 2023 Grant	9615	8699		263,695	0	0	0	0
Modern Youth Internships Academies (MYIA)	9620	8699		0	40,000	40,000	40,000	40,000
CAL-MSCS Grant	9625	8699		160,970	80,485	80,485	60,365	0
Student Behavioral Health Incentive Program (SBHIP)	9641	8699		(36,250)	0	0	0	0
Learning Acceleration Systems Grant (LCOE)	9645	8699		0	0	0	0	0
Mental Health Services Oversight & Acct Comm (MHSOAC)	9660	8699		494,298	644,665	551,350	785,365	0
Greater Outdoor Access & Learning	9670	8699		47,940	0	0	0	0
Prop 64 Subcontractor Services	9680	8699		0	999,584	999,584	999,584	999,584
Total Local Revenues				2,500,411	2,838,375	2,797,045	2,796,396	1,890,666
			Transfer From Other Funds					
Forest Reserve		8919		7,284	7,284	7,284	7,284	7,284
			Other Sources	0	0	0	0	0
				7,284	7,284	7,284	7,284	7,284
Total Gen. & Lottery Funds Rev.				9,809,917	9,762,096	9,690,535	8,373,300	7,011,226

2025-26 Budget Revision - First Interims - Castle Rock
General Fund / Combined

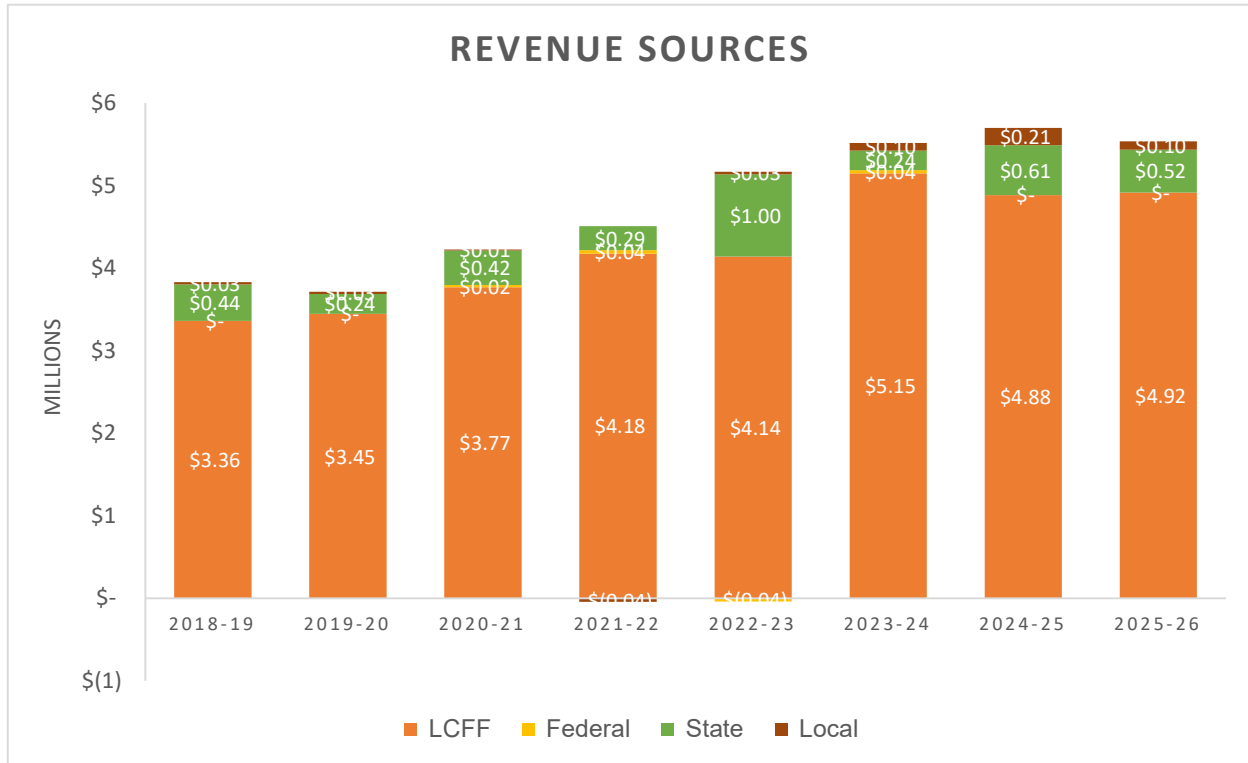
DESCRIPTION		2025-26 Adopted Budget	2025-26 First Interim	% Difference
A. REVENUES				
LCFF	8010-8099	5,148,529	4,916,372	-4.5%
Federal Revenue	8100-8299	-	-	
Other State Revenue	8300-8599	376,487	518,606	37.7%
Other Local Revenue	8600-8799	100,000	100,000	0.0%
TOTAL REVENUES		\$ 5,625,016	\$ 5,534,978	-1.6%
B. EXPENDITURES				
Certificated Salaries	1000-1999	2,240,644	2,090,114	6.7%
Classified Salaries	2000-2999	424,930	424,388	0.1%
Employee Benefits	3000-3999	1,486,280	1,411,196	5.1%
Books & Supplies	4000-4999	431,385	427,915	0.8%
Services & Other Operating Exp	5000-5999	663,820	1,280,478	-92.9%
Capital Outlay	6000-6999	115,000	115,000	0.0%
Other Outgo	7100-7299	-	-	0.0%
Direct Support/Indirect Costs	7300-7399	-	-	0.0%
TOTAL EXPENDITURES		5,362,059	5,749,091	-7.2%
C. EXCESS OF REVENUES OVER EXPENDITURES				
		262,957	(214,113)	181.4%
D. OTHER FINANCING SOURCES/USES				
Interfund Transfers				
Transfers In	8900-8929	-	-	
Transfers Out	7600-7629	-	-	
Other Sources				
Sources	8930-8979	-	-	0.0%
Contributions		-	-	
Uses	7630-7699	559,269	666,554	-19.2%
TOTAL OTHER FINANCING		(559,269)	(666,554)	-19.2%
E. NET ACTIVITY				
		(296,312)	(880,667)	-197.2%
F. FUND BALANCE, RESERVES				
Beginning Balance		3,009,902	2,523,076	
Ending Balance		2,713,590	1,642,409	
COMPONENTS OF ENDING BALANCE				
RESTRICTED RESOURCES		782,332	897,811	
COMMITTED		-	-	
ASSIGNED				
Reserve for Van Purchase		100,000	67,576	
Reserve for Capital Improvements - Site Based		100,000	100,000	
Reserve for Future Assignments		1,148,453	256,240	
Lottery Reserve		286,739		
ECON. UNCERTAINTIES @ 5%		296,066	320,782	
Unassigned/Unappropriated Amount		-	(0)	

Castle Rock



	Revenue	Expenditures	Difference	
2018-19	\$ 3,829,062.60	\$ 3,960,338.18	\$ (131,275.58)	Actuals
2019-20	\$ 3,716,875.38	\$ 3,985,532.38	\$ (268,657.00)	Actuals
2020-21	\$ 4,227,376.77	\$ 3,692,953.04	\$ 534,423.73	Actuals
2021-22	\$ 4,467,351.13	\$ 3,823,968.95	\$ 643,382.18	Actuals
2022-23	\$ 5,131,865.40	\$ 4,928,982.23	\$ 202,883.17	Actuals
2023-24	\$ 5,518,932.03	\$ 5,196,228.32	\$ 322,703.71	Actuals
2024-25	\$ 5,698,961.49	\$ 5,648,726.72	\$ 50,234.77	Unaudited Actuals
2025-26	\$ 5,534,978.00	\$ 6,415,645.00	\$ (880,667.00)	First Interim

Castle Rock



	LCFF	Federal	State	Local			
2018-19	\$ 3,360,442.00	\$ -	\$ 440,035.11	\$ 28,585.49	\$ 3,829,062.60	-	-
2019-20	\$ 3,445,787.00	\$ -	\$ 239,698.06	\$ 31,390.32	\$ 3,716,875.38	-	-
2020-21	\$ 3,769,316.00	\$ 23,923.00	\$ 419,148.42	\$ 14,989.35	\$ 4,227,376.77	-	-
2021-22	\$ 4,177,708.00	\$ 38,100.00	\$ 294,113.44	\$ (42,570.31)	\$ 4,467,351.13	-	-
2022-23	\$ 4,139,595.00	\$ (38,100.00)	\$ 997,642.24	\$ 32,728.16	\$ 5,131,865.40	-	-
2023-24	\$ 5,146,888.00	\$ 38,100.00	\$ 238,339.41	\$ 95,604.62	\$ 5,518,932.03	-	-
2024-25	\$ 4,883,827.00	\$ -	\$ 605,430.79	\$ 209,703.70	\$ 5,698,961.49	-	-
2025-26	\$ 4,916,372.00	\$ -	\$ 518,606.00	\$ 100,000.00	\$ 5,534,978.00	-	-

**DEL NORTE COUNTY SCHOOLS
CASTLE ROCK FUND REVENUE RECAP
ACTUAL AND BUDGET AMOUNTS FOR 2024-25 THROUGH 2027-28**

7/1/2025

COLA LCFF Funded = 2.43%

updated 10/9/25

1.07% 2.43% 2.43% 3.02% 3.42%

New Funding Opportunities

				2024-25 Unaudited Actuals	2025-26 Original Budget	2025-26 First Interim	2026-27 Projection	2027-28 Projection
	GENERAL	Object						
Local Property Tax	0	8021-96						
LCFF (including all prior State categorical programs)	0	8011		3,564,851	4,357,013	3,590,967	3,705,218	3,824,828
Education Protection Act	1400	8012		1,316,256	791,516	1,325,405	1,365,433	1,412,130
PY Revenue Limit Adj's	0	8019		2,720				
	Total LCFF Revenues			4,883,827	5,148,529	4,916,372	5,070,651	5,236,958
	Total Federal Revenues			0	0	0	0	0
Mandated Cost Block Grant	0000	8550		14,972	14,972	15,096	15,096	15,096
Lottery	1100	8560		70,908	86,000	71,000	71,000	71,000
Student Support & PD Discretionary Block Grant	6019	8590		0	0	104,563	0	0
Educator Effectiveness 2022	6266	8590		0	0	0	0	0
UPK Grant	6053	8590		0	0	0	0	0
Lottery - Instructional Materials	6300	8560		30,171	44,000	30,000	30,000	30,000
Educationally Related Mental Health Serv (ERMHS)	6546	8560		27,825	29,036	28,344	28,344	28,344
ArtsMusicInstr Dis Block Grant	6762	8590		0	0	0	0	0
Prop 28 Arts & Music	6770	8590		52,479	52,479	58,364	58,364	58,364
Middle College & Early College Grant	7339	8590		250,000	25,000	25,000	0	0
A-G Success Grant	7412	8590		0	0	0	0	0
A-G Learning Loss Mitigaton Grant	7413	8590		0	0	0	0	0
ELO	7425	8590		0	0	0	0	0
Learning Recovery Emergency Block Grant	7435	8590		0	0	27,629	27,629	27,629
On Behalf STRS	7690	8590		158,610	125,000	158,610	158,610	158,610
Literacy Screenings Prof Dev	7820	8590		466	0	0	0	0
Ethnic Studies Block Grant	7861	8590		0	0	0	0	0
	Total State Revenues			605,431	376,487	518,606	389,043	389,043
Interest	0000	8660		115,218	100,000	100,000	75,000	75,000
Net Increase/Decrease in FMV	0000	8662		94,486	0	0	0	0
Other Local Income	0000	8699		0	0	0	0	0
	Total Local Revenues			209,704	100,000	100,000	75,000	75,000
	Total Gen. & Lottery Funds Rev.			5,698,961	5,625,016	5,534,978	5,534,694	5,701,001

**DEL NORTE COUNTY BUDGET UPDATE - 2025/26
SUMMARY OF BUDGET ASSUMPTIONS - First Interims**

LOCAL CONTROL FUNDING FORMULA

	<u>25/26</u>	<u>26/27</u>	<u>27/28</u>
Statewide COLA	2.30%	3.02%	3.42%
LCFF COLA	2.30%	3.02%	3.42%
GAP Funding Rate	100.00%	100.00%	100.00%

LOTTERY

	<u>Unrestricted</u>	<u>Restricted</u>	<u>Total</u>
Fiscal Year 2025-26	\$ 190.00	\$ 82.00	\$ 272.00
Fiscal Year 2026-27	\$ 190.00	\$ 82.00	\$ 272.00
Fiscal Year 2027-28	\$ 190.00	\$ 82.00	\$ 272.00

(per estimated annual ADA)

SALARY COLA INCREASE BUDGETED

	<u>24/25</u>	<u>25/26</u>	<u>26/27</u>	<u>27/28</u>	
	0.00%	0.00%	0.00%	0.00%	on certificated salary schedules
	0.00%	0.00%	0.00%	0.00%	on classified salary schedules

EST. STEP AND COLUMN INCREASES

	<u>24/25</u>	<u>25/26</u>	<u>26/27</u>	<u>27/28</u>	
	1.71%	1.50%	1.50%	1.50%	Certificated
	2.74%	2.39%	2.39%	2.39%	Classified
	3.25%	2.42%	2.42%	2.42%	Class Management
	0.76%	0.53%	0.53%	0.53%	Cert Management

PAYROLL EMPLOYER RATES

		2025/26 July 1 Budget Rates			
		<u>Certificated</u>	<u>Classified</u>	<u>Certificated</u>	<u>Classified</u>
		<u>Management</u>	<u>Management</u>	<u>Management</u>	<u>Management</u>
<u>Object</u>	<u>Object</u>				
STRS	310X	19.10%		19.10%	
PERS	320X		26.81%		26.81%
OASDI	330X		6.20%		6.20%
MEDICARE	331X	1.45%	1.45%	1.45%	1.45%
SUI	350X	0.05%	0.05%	0.05%	0.05%
INCOME PROTECTION	390X	0.71%	1.80%	0.71%	0.71%
WORKERS COMP	360X	4.47%	4.47%	4.47%	4.47%
		<u>25.78%</u>	<u>40.78%</u>	<u>25.78%</u>	<u>39.69%</u>
2024/25 Estimated Total Rate		25.78%	40.78%	25.78%	39.69%
2025/26 Estimated Rates		25.78%	40.83%	25.78%	41.92%

H & W RATES (Obj 340X)

	Health	Dental	Vision	Life	Annual Total Cost	Annual District Contribution	Annual Employee Contribution
CERTIFICATED						15,425.00	
CERTIFICATED MANAGEMENT	Based on the wide variety of plan options CVT, the amount of premium applied to the different coverages varies.					15,425.00	
CLASSIFIED MANAGEMENT						15,425.00	
CASTLE ROCK BOARD						14,550.00	
CLASSIFIED (OVER 4 HOURS)							
CLASSIFIED (UNDER 4 HOURS)	TA approved 10/26/23: The District Annual H&W contribution is based on a tiered CAP plan. For Budget purposes the CAP EE						
2024/25 Estimated Rates	Same as above						
2025/26 Estimated Rates	Same as above						

MULTI YEAR PROJECTION

*****as funding for restricted programs and services comes to an end, assumption is made expenditures from the restricted account will not be transferred to the Unrestricted side of the General Fund and will come to an end****

SSC School District and Charter School Financial Projection Dartboard 2025-26 Enacted State Budget

This version of the School Services of California Inc. (SSC) Financial Projection Dartboard is based on the 2025-26 Enacted State Budget. We have updated the cost-of-living adjustment (COLA), Consumer Price Index (CPI), and ten-year T-bill planning factors per the latest economic forecasts. We have also updated the Local Control Funding Formula (LCFF) factors. We rely on various state agencies and outside sources in developing these factors, but we assume responsibility for them with the understanding that they are general guidelines.

LCFF PLANNING FACTORS					
Factor	2024-25 ¹	2025-26 ²	2026-27	2027-28	2028-29
Department of Finance Statutory COLA	1.07%	2.30%	3.02%	3.42%	3.31%

LCFF GRADE SPAN FACTORS FOR 2025-26				
Entitlement Factors per ADA*	TK-3	4-6	7-8	9-12
2024-25 Base Grants	\$10,025	\$10,177	\$10,478	\$12,144
Statutory COLA of 2.30%	\$231	\$234	\$241	\$279
2025-26 Base Grants	\$10,256	\$10,411	\$10,719	\$12,423
Grade Span Adjustment Factors	10.4%	–	–	2.6%
Grade Span Adjustment Amounts	\$1,067	–	–	\$323
2025-26 Adjusted Base Grants ³	\$11,323	\$10,411	\$10,719	\$12,746
Transitional Kindergarten (TK) Add-On ⁴	\$5,545	–	–	–

*Average daily attendance (ADA)

OTHER PLANNING FACTORS						
Factors		2024-25	2025-26	2026-27	2027-28	2028-29
California CPI		2.86%	3.09%	2.82%	2.72%	2.79%
California Lottery	Unrestricted per ADA	\$195.37	\$190.00	\$190.00	\$190.00	\$190.00
	Restricted per ADA	\$88.22	\$82.00	\$82.00	\$82.00	\$82.00
Mandate Block Grant (District)	Grades K-8 per ADA	\$38.21	\$39.09	\$40.27	\$41.65	\$43.03
	Grades 9-12 per ADA	\$73.62	\$76.48	\$78.79	\$81.48	\$84.18
Mandate Block Grant (Charter)	Grades K-8 per ADA	\$20.06	\$20.52	\$21.14	\$21.86	\$22.58
	Grades 9-12 per ADA	\$55.76	\$58.21	\$59.97	\$62.02	\$64.07
Interest Rate for Ten-Year Treasuries		4.23%	4.50%	4.36%	4.40%	4.50%
CalSTRS Employer Rate ⁵		19.10%	19.10%	19.10%	19.10%	19.10%
CalPERS Employer Rate ⁵		27.05%	26.81%	26.90%	27.80%	27.40%
Unemployment Insurance Rate ⁶		0.05%	0.05%	0.05%	0.05%	0.05%
Minimum Wage ⁷		\$16.50	\$16.90	\$17.40	\$17.80	\$18.30

STATE MINIMUM RESERVE REQUIREMENTS FOR 2025-26	
Reserve Requirement	District ADA Range
The greater of 5% or \$88,000	0 to 300
The greater of 4% or \$88,000	301 to 1,000
3%	1,001 to 30,000
2%	30,001 to 250,000
1%	250,001 and higher

¹Applies to Adults in Correctional Facilities Program in the 2025-26 fiscal year.

²Applies to Equity Multiplier, Special Education, Child Nutrition, Youth in Foster Care, Mandate Block Grant, Adults in Correctional Facilities Program, Charter School Facility Grant Program, American Indian Education Centers, and the American Indian Early Childhood Education Program. The California State Preschool Program is excluded in 2025-26.

³Additional funding is provided for students who are designated as eligible for free or reduced-price meals, foster youth, and English language learners. A 20% augmentation is provided for each eligible student with an additional 65% for each eligible student beyond the 55% identification rate threshold.

⁴Funding is based on TK ADA only and is in addition to the adjusted base grant amount. Further, the funding is adjusted by statutory COLA each year.

⁵California State Teachers' Retirement System (CalSTRS) and California Public Employees' Retirement System (CalPERS) rates are subject to change based on determination by the respective governing boards.

⁶Unemployment rate in 2025-26 is final, and the subsequent years' rates are subject to actual experience of the pool and will be calculated in accordance with California Unemployment Insurance Code Section 823(b)(2).

⁷Minimum wage rates are effective January 1 of the respective year.