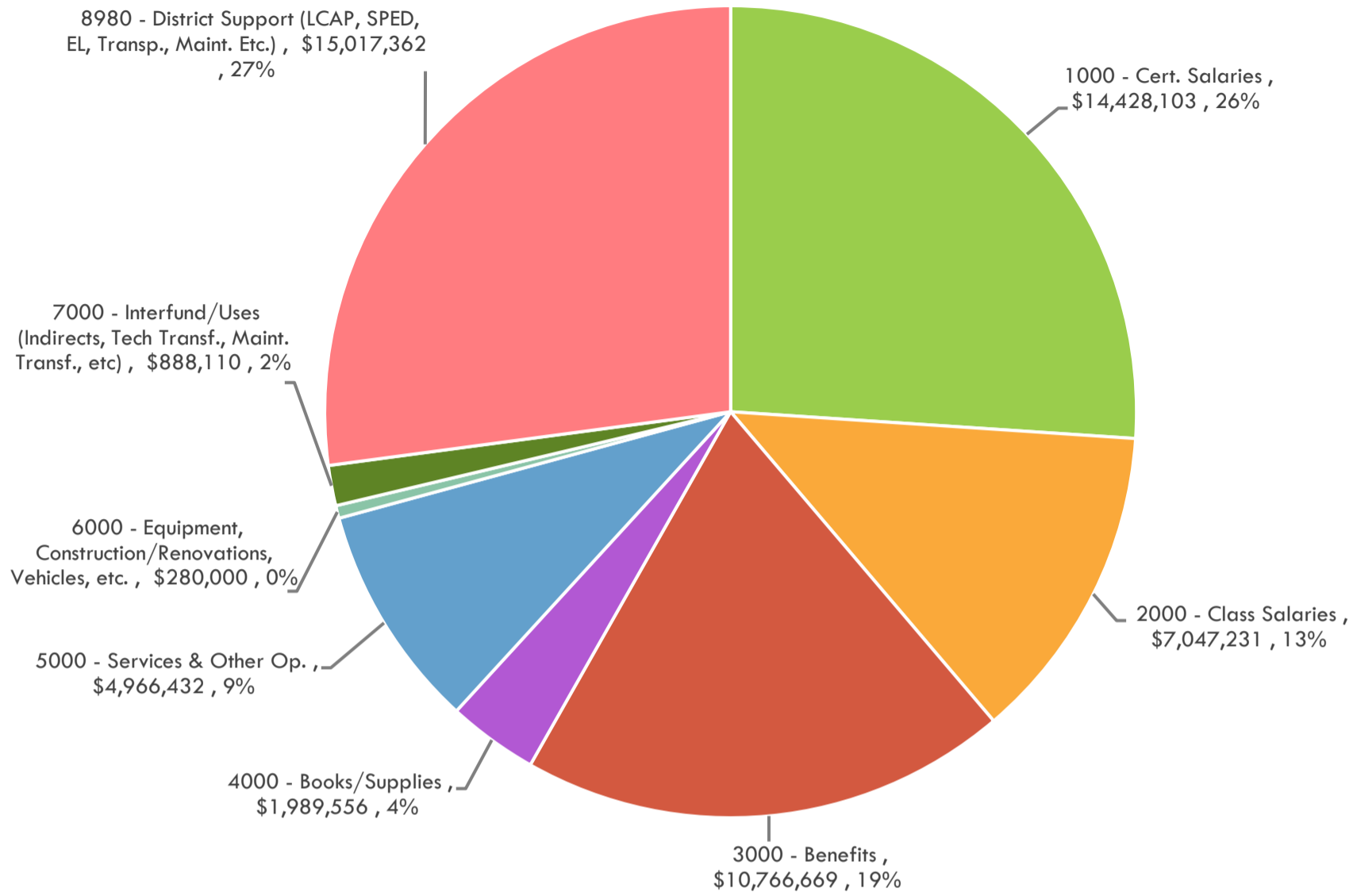


**2025-26 Budget Revision - First Interims**  
**General Fund / Combined**

DESCRIPTION		2025-26		Differences		Combined	% Difference
		Adopted Budget	First Interim	Unrestricted	Restricted		
<b>A. REVENUES</b>							
LCFF	8010-8099	45,555,651.00	46,611,692.00	1,056,041.00	-	1,056,041.00	2.3%
Federal Revenue	8100-8299	4,888,386.00	4,715,868.00	-	(172,518.00)	(172,518.00)	-3.5%
Other State Revenue	8300-8599	9,809,677.00	12,817,234.00	60,282.00	2,947,275.00	3,007,557.00	30.7%
Other Local Revenue	8600-8799	10,657,872.00	9,584,527.00	(868,288.00)	(205,057.00)	(1,073,345.00)	-10.1%
<b>TOTAL REVENUES</b>		<b>\$ 70,911,586.00</b>	<b>\$ 73,729,321.00</b>	<b>248,035.00</b>	<b>2,569,700.00</b>	<b>2,817,735.00</b>	<b>4.0%</b>
<b>B. EXPENDITURES</b>							
Certificated Salaries	1000-1999	21,708,031.00	22,633,622.00	(197,508.00)	(728,083.00)	(925,591.00)	-4.3%
Classified Salaries	2000-2999	15,975,987.00	16,597,445.00	(333,901.00)	(287,557.00)	(621,458.00)	-3.9%
Employee Benefits	3000-3999	21,617,602.00	22,068,399.00	(166,264.00)	(284,533.00)	(450,797.00)	-2.1%
Books & Supplies	4000-4999	4,870,419.00	4,037,142.00	608,500.00	224,777.00	833,277.00	17.1%
Services & Other Operating Exp	5000-5999	9,012,777.00	9,516,191.00	122,583.00	(625,997.00)	(503,414.00)	-5.6%
Capital Outlay	6000-6999	640,000.00	640,000.00	-	-	-	0.0%
Other Outgo	7100-7299	402,520.00	402,520.00	-	-	-	0.0%
Direct Support/Indirect Costs	7300-7399	(217,244.00)	(213,817.00)	24,649.00	(28,076.00)	(3,427.00)	1.6%
<b>TOTAL EXPENDITURES</b>		<b>\$ 74,010,092.00</b>	<b>\$ 75,681,502.00</b>	<b>58,059.00</b>	<b>(1,729,469.00)</b>	<b>(1,671,410.00)</b>	<b>-2.3%</b>
<b>C. EXCESS OF REVENUES OVER EXPENDITURES</b>							
		<b>(3,098,506.00)</b>	<b>(1,952,181.00)</b>	<b>189,976.00</b>	<b>4,299,169.00</b>	<b>4,489,145.00</b>	<b>-37.0%</b>
<b>D. OTHER FINANCING SOURCES/USES</b>							
Interfund Transfers							
Transfers In	8900-8929	-	-	-	-	-	0.0%
Transfers Out	7600-7629	1,209,667.00	1,150,821.00	-	58,846.00	58,846.00	-4.9%
Other Sources							
Sources	8930-8979	-	-	-	-	-	-
Contributions		-	-	(1,587,161.00)	1,587,161.00	-	0.0%
Uses	7630-7699	300,000.00	300,000.00	-	-	-	0.0%
<b>TOTAL OTHER FINANCING</b>		<b>\$ (1,509,667.00)</b>	<b>\$ (1,450,821.00)</b>	<b>-</b>	<b>58,846.00</b>	<b>58,846.00</b>	<b>3.9%</b>
<b>E. NET ACTIVITY</b>							
		<b>(4,608,173.00)</b>	<b>(3,403,002.00)</b>	<b>189,976.00</b>	<b>4,240,323.00</b>	<b>4,430,299.00</b>	<b>-26.2%</b>
<b>F. FUND BALANCE, RESERVES</b>							
Beginning Balance		30,113,048.00	31,346,720.00				
<b>Ending Balance</b>		<b>25,504,875.00</b>	<b>27,943,718.00</b>				
<b>COMPONENTS OF ENDING BALANCE</b>							
NONSPENDABLE							
RESTRICTED RESOURCES		10,877,450.00	14,596,702.00				
COMMITTED							
ASSIGNED							
Reserve Cash Flow (HR 2389 Fed Facilities)		2,677,629.00	2,635,308.00				
Contingent Legal Liability Reserve		5,000,000.00	5,000,000.00				
Additional Reserve for Projected Deficit		4,684,203.00	2,376,188.00				
Reserve for Proposed Increases for 25-26			1,018,444.00				
ECON. UNCERTAINTIES @ 3%							
UNASSIGNED		2,265,593	2,265,593				
		-	51,483.00				

### 2025-26 UNRESTRICTED EXPENDITURES BY OBJECT



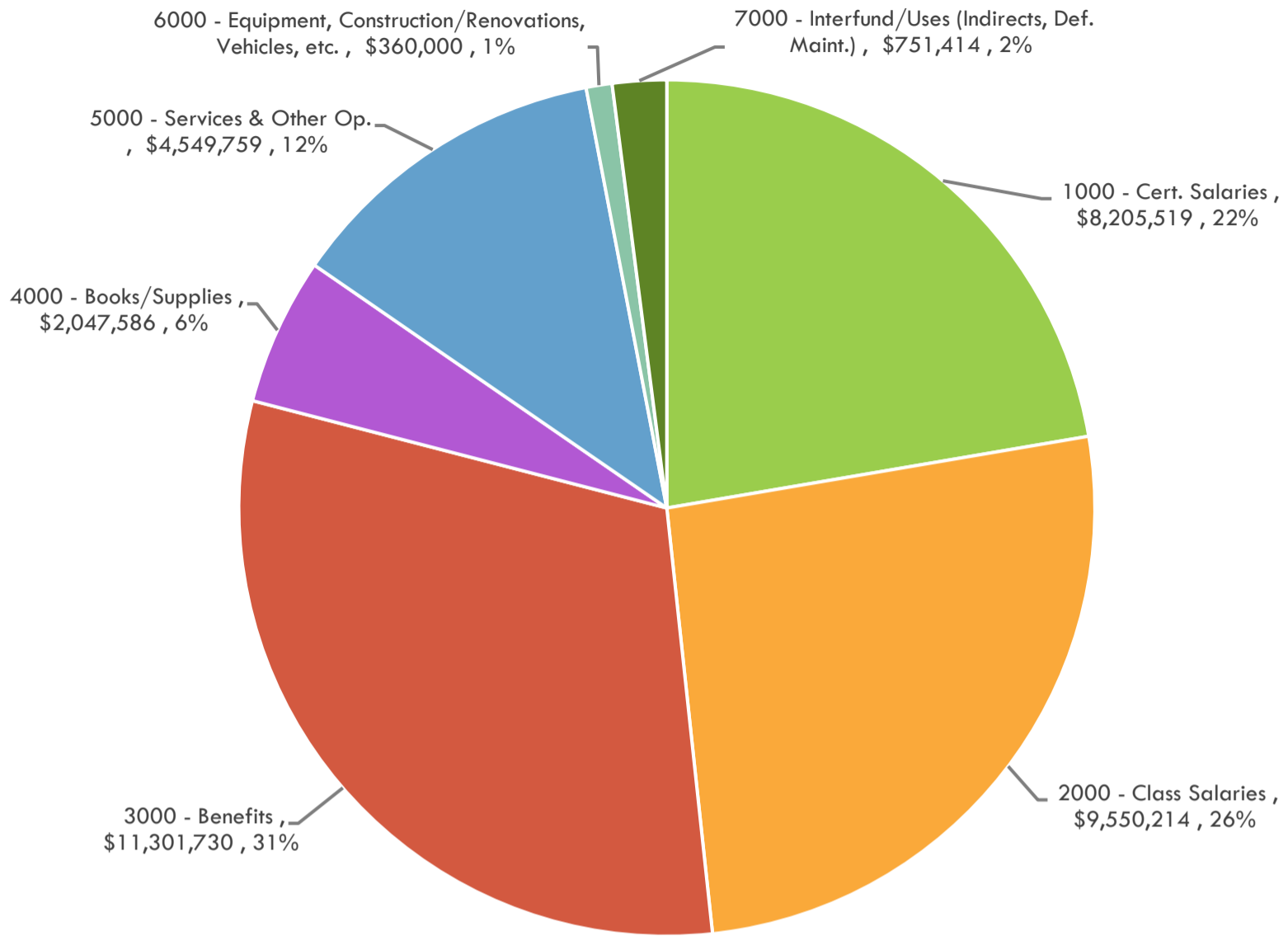
**FUND 01 - DISTRICT**

<b>Revenue</b>	\$ 52,154,535
<b>Expenditures</b>	\$ 55,383,463
Net Increase (Decrease) in Fund Balance	\$ (3,228,928.00)

**Projected Yr Totals**

1000 - Cert. Salaries	\$ 14,428,103
2000 - Class Salaries	\$ 7,047,231
3000 - Benefits	\$ 10,766,669
4000 - Books/Supplies	\$ 1,989,556
5000 - Services & Other Op.	\$ 4,966,432
6000 - Equipment, Construction/Renovations, Vehicles, etc.	\$ 280,000
7000 - Interfund/Uses (Indirects, Tech Transf., Maint. Transf., etc)	\$ 888,110
8980 - District Support (LCAP, SPED, EL, Transp., Maint. Etc.)	\$ 15,017,362

**2025-26 RESTRICTED EXPENDITURES BY OBJECT**



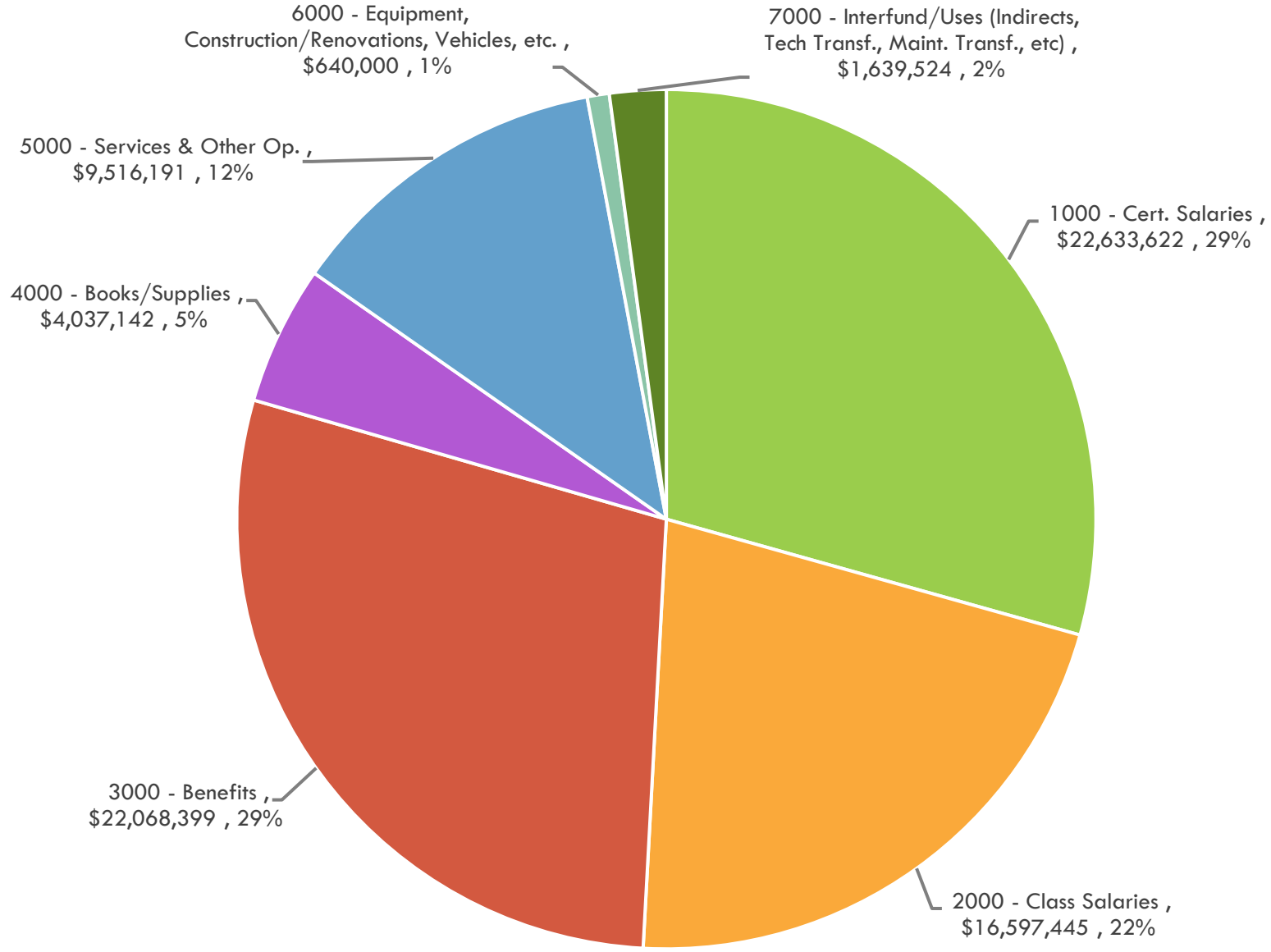
**FUND 01 - DISTRICT**

<b>Revenue</b>	\$	21,574,786
8980 - District Support	\$	15,017,362
<b>Expenditures</b>	\$	36,766,222
Net Increase (Decrease) in Fund Balance	\$	(174,074.00)

**Projected Yr Totals**

1000 - Cert. Salaries	\$	8,205,519
2000 - Class Salaries	\$	9,550,214
3000 - Benefits	\$	11,301,730
4000 - Books/Supplies	\$	2,047,586
5000 - Services & Other Op.	\$	4,549,759
6000 - Equipment, Construction/Renovations, Vehicles, etc.	\$	360,000
7000 - Interfund/Uses (Indirects, Def. Maint.)	\$	751,414

**2025-26 COMBINED EXPENDITURES BY OBJECT**



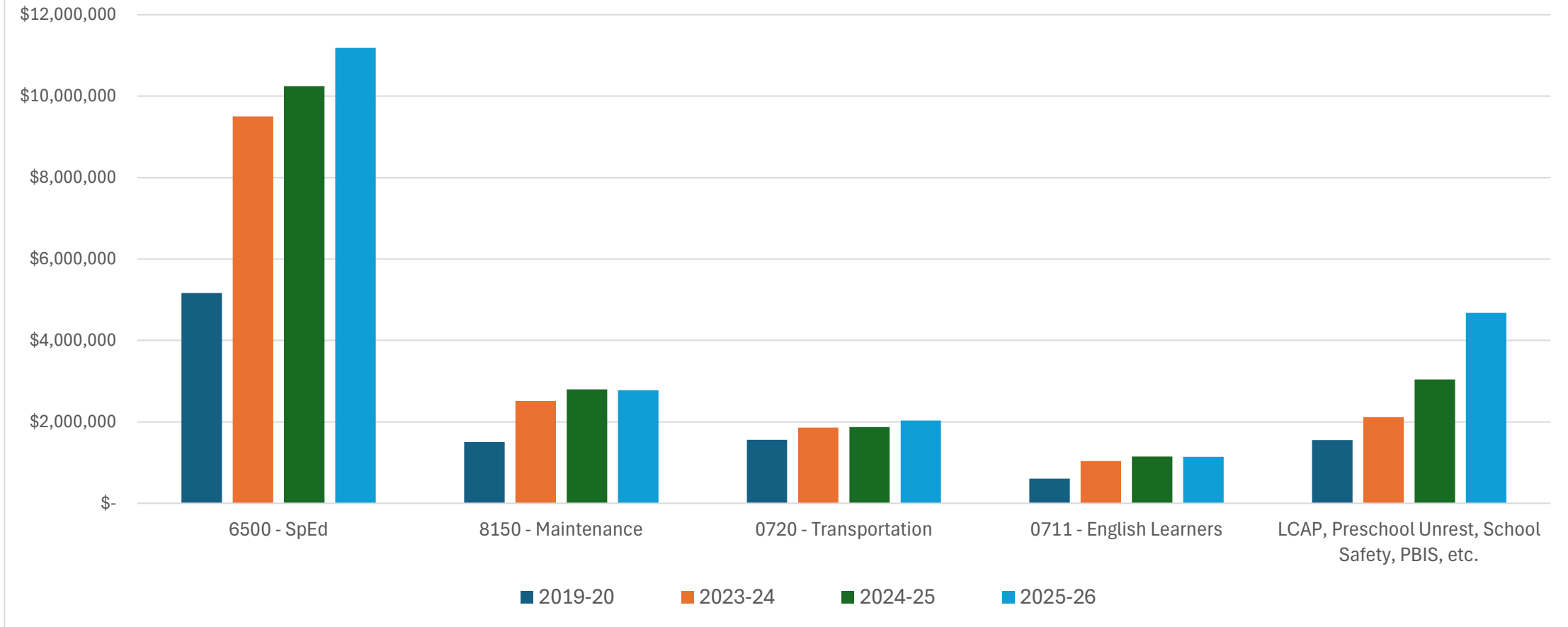
**FUND 01 - DISTRICT**

<b>Revenue</b>	\$	73,729,321.00
8980 - District Support (Unrestricted)	\$	(15,017,362.00)
8980 - District Support (Restricted)	\$	15,017,362.00
<b>Expenditures</b>	\$	77,132,323.00
Net Increase (Decrease) in Fund Balance	\$	(3,403,002.00)

**Projected Yr Totals**

1000 - Cert. Salaries	\$	22,633,622
2000 - Class Salaries	\$	16,597,445
3000 - Benefits	\$	22,068,399
4000 - Books/Supplies	\$	4,037,142
5000 - Services & Other Op.	\$	9,516,191
6000 - Equipment, Construction/Renovations, Vehicles, etc.	\$	640,000
7000 - Interfund/Uses (Indirects, Tech Transf., Maint. Transf., etc.)	\$	1,639,524

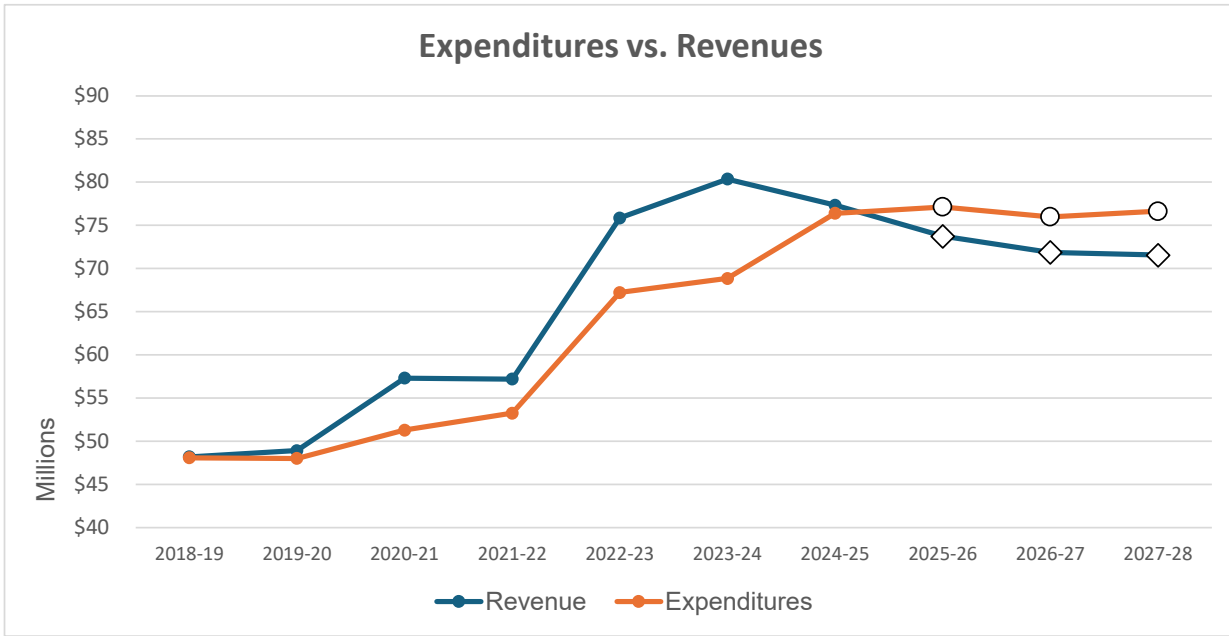
### General Fund Contribution Comparison



Base Yr	2019-20	6500 - SpEd	8150 - Maintenance	0720 - Transportation	0711 - English Learners	LCAP, Preschool Unrest, School Safety, PBIS, etc.	Total	Increase %
		\$ 5,161,276.50	\$ 1,505,648.12	\$ 1,562,227.07	\$ 604,984.15	\$ 1,550,350.84	\$ 10,384,486.68	
		\$ 9,504,099.31	\$ 2,513,608.47	\$ 1,858,483.40	\$ 1,037,459.76	\$ 2,116,072.69	\$ 17,029,723.63	64%
		\$ 10,245,416.05	\$ 2,799,793.22	\$ 1,869,554.20	\$ 1,147,087.42	\$ 3,041,264.23	\$ 19,103,115.12	12%
		\$ 11,188,555.00	\$ 2,779,749.00	\$ 2,030,849.00	\$ 1,139,926.00	\$ 4,679,059.00	\$ 21,818,138.00	14%

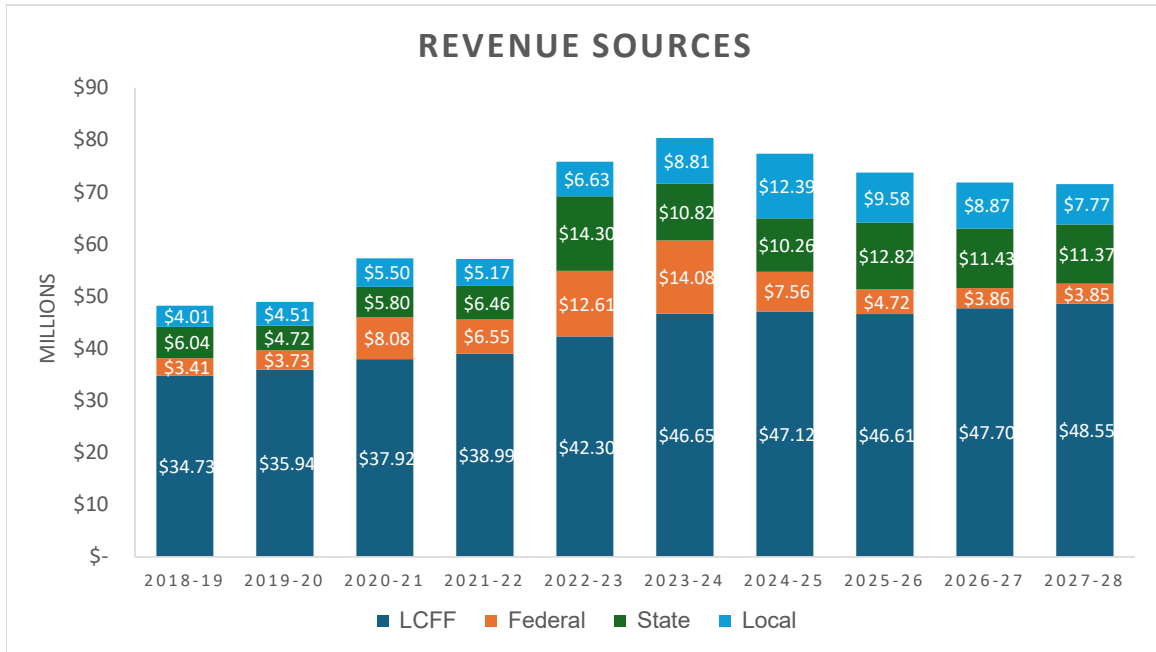
LCFF	% change in LCFF
2019-20 \$ 35,940,320.63	
2020-21 \$ 37,922,345.39	6%
2021-22 \$ 38,985,681.30	3%
2022-23 \$ 42,297,226.69	8%
2023-24 \$ 46,474,066.05	10%
2024-25 \$ 47,121,519.40	1% Unaudited Actuals
2025-26 \$ 46,611,692.00	-1.1% First Interim

Del Norte Unified School District



	Revenue	Expenditures	Difference	
2018-19	\$ 48,186,372.97	\$ 48,063,762.30	\$ 122,610.67	Actuals
2019-20	\$ 48,905,304.24	\$ 47,993,378.99	\$ 911,925.25	Actuals
2020-21	\$ 57,296,736.78	\$ 51,282,020.42	\$ 6,014,716.36	Actuals
2021-22	\$ 57,177,061.30	\$ 53,239,259.37	\$ 3,937,801.93	Actuals
2022-23	\$ 75,836,916.21	\$ 67,205,550.68	\$ 8,631,365.53	Actuals
2023-24	\$ 80,363,283.00	\$ 68,829,040.00	\$ 11,534,243.00	Actuals
2024-25	\$ 77,322,063.29	\$ 76,385,195.78	\$ 936,867.51	Unaudited Actuals
2025-26	\$ 73,729,321.00	\$ 77,135,338.00	\$ (3,406,017.00)	First Interim
2026-27	\$ 71,853,299.00	\$ 75,972,437.73	\$ (4,119,138.73)	Projection
2027-28	\$ 71,540,318.00	\$ 76,616,423.37	\$ (5,076,105.37)	Projection

Del Norte Unified School District



	LCFF	Federal	State	Local		
2018-19	\$ 34,734,468.01	\$ 3,405,302.30	\$ 6,037,324.98	\$ 4,009,277.68	\$ 48,186,372.97	-
2019-20	\$ 35,940,320.63	\$ 3,727,184.47	\$ 4,723,792.74	\$ 4,514,006.40	\$ 48,905,304.24	-
2020-21	\$ 37,922,345.39	\$ 8,076,859.99	\$ 5,795,510.43	\$ 5,502,020.97	\$ 57,296,736.78	-
2021-22	\$ 38,985,681.30	\$ 6,553,679.18	\$ 6,464,488.76	\$ 5,173,212.06	\$ 57,177,061.30	-
2022-23	\$ 42,297,226.69	\$ 12,606,394.41	\$ 14,299,640.79	\$ 6,633,654.32	\$ 75,836,916.21	-
2023-24	\$ 46,651,046.00	\$ 14,081,055.00	\$ 10,822,599.00	\$ 8,808,583.00	\$ 80,363,283.00	-
2024-25	\$ 47,121,519.40	\$ 7,558,776.71	\$ 10,256,342.82	\$ 12,385,424.36	\$ 77,322,063.29	-
2025-26	\$ 46,611,692.00	\$ 4,715,868.00	\$ 12,817,234.00	\$ 9,584,527.00	\$ 73,729,321.00	-
2026-27	\$ 47,701,391.00	\$ 3,855,088.00	\$ 11,425,485.00	\$ 8,871,335.00	\$ 71,853,299.00	-
2027-28	\$ 48,554,187.00	\$ 3,854,436.00	\$ 11,366,175.00	\$ 7,765,520.00	\$ 71,540,318.00	-

**Del Norte District**

**Revenue Projections**

Fiscal Years

**New Funding Opportunities**

**Grant coming to end within Fiscal Year**

**2025-26 Deferred Revenues**

	Resource	Object	2024/25	2025/26	2025/26	2026/27	2027/28
Source			Unaudited Actuals	Adopted Budget	First Interim	Projection	Projection
LCFF - State Aid	0000	8011	23,843,749	28,760,065	24,247,586	25,067,488	25,712,335
LCFF - State Aid - EPA	1400	8012	11,388,042	6,461,404	11,362,565	11,632,362	11,840,311
Property Taxes	0000	8021-47	11,943,901	11,213,829	11,881,188	11,881,188	11,881,188
LCFF - State Aid - Prior Year	0000	8019	842,704				
In Lieu of Tax Charter School	0000	8096	-896,877	-879,647	-879,647	-879,647	-879,647
<b>Total LCFF Sources</b>			<b>47,121,519</b>	<b>45,555,651</b>	<b>46,611,692</b>	<b>47,701,391</b>	<b>48,554,187</b>
<b>Federal Revenues</b>							
Forest Reserve	0000	8260	37,147	37,147	37,147	37,147	37,147
Other Federal	0000	8290	-42,320	0	0	0	0
HR2389 Reserve	0860	8260	0	0	0	0	0
NCLB: Title I, Part A, Basic Grants Low-Income/Neglected	3010	8290	1,600,106	1,596,323	1,474,024	1,474,024	1,474,024
NCLB: Title I, Part A, Basic Grants Low-Income/Neglected - Prior Year	3010	8290	0	0	0	0	0
ESSA CSI	3182	8290	0	0	0	0	0
ESSA CSI - Prior Year	3182	8290	143,362	0	0	0	0
ESSER III ARP	3213	8290	0	0	0	0	0
ESSER III ARP - Prior Year	3213	8290	2,306,249	0	0	0	0
ESSER III ARP Learning Loss	3214	8290	0	0	0	0	0
ESSER III ARP Learning Loss - Prior Year	3214	8290	0	0	0	0	0
(ESSERIII) ARP Act ELO Grant	3218	8290	0	0	0	0	0
(ESSERIII) ARP Act ELO Grant - Prior Year	3218	8290	0	0	0	0	0
(ESSERIII) ARP LLM ELO Grant	3219	8290	0	0	0	0	0
(ESSERIII) ARP LLM ELO Grant - Prior Year	3219	8290	0	0	0	0	0
Special Education: IDEA Basic Local Assistance Entitlement, Part B, Section 6	3310	8181	997,808	1,036,268	1,036,268	1,036,268	1,036,268
Special Education: Sped Private School	3311	8181	17,440	0	0	0	0
Special Ed: IDEA Preschool Grants, Part B, Section 619 (Age 3-4-5)	3315	8182	67,580	78,785	78,785	78,785	78,785
Educationally Related Mental Health Serv (ERMHS)	3327	8182	43,171	43,171	43,171	43,171	43,171
Special Ed: IDEA Early Intervention Grants, Part C	3385	8285	9,855	9,855	9,855	9,855	9,855
NCLB: Title II, Part A, Teacher Quality	4035	8290	186,098	182,568	161,763	161,763	161,763
Title V - REAP	4126	8290	166,050	118,660	118,660	118,660	118,660
Title IV Student Support	4127	8290	129,592	114,606	115,690	115,690	115,690
Title III EL	4203	8290	27,249	26,441	23,997	23,997	23,997
Title VI Indian Education Title	4520	8290	231,621	231,621	223,331	223,331	223,331
DN Indian Early Literacy Program	4540	8290	0	0	533,769	532,397	531,745
DN Mental Health Service Prof. Demonstration	4545	8290	1,637,917	1,026,217	513,108	0	0
DN Mental Health Service Prof. Demonstration	4545	8290	0	386,724	346,300	0	0
Homeless Children & Youth ARP-HCY II	5634	8290	0	0	0	0	0
<b>Total Federal Revenues:</b>			<b>7,558,925</b>	<b>4,888,386</b>	<b>4,715,868</b>	<b>3,855,088</b>	<b>3,854,436</b>

**Del Norte District**

**Revenue Projections**

Fiscal Years

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

Source	Resource	Object	2024/25 Unaudited Actuals	2025/26 Adopted Budget	2025/26 First Interim	2026/27 Projection	2027/28 Projection
<b>State Revenues</b>							
Mandated Cost Reimbursement	0000	8550	151,440	151,440	152,488	152,488	152,488
Home to School Transportation	0000	8590	383,124	397,000	373,273	373,273	373,273
Other State Revenues	0000	8590	0	0	0	0	0
Transfer of Funds for County Served District Funded ADA	0000	8710	0	0	0	0	0
TPP	0635	8590	212,607	120,000	212,000	212,000	212,000
Transportation	0720	8590	0	0	0	0	0
State Lottery	1100	8560	617,111	601,459	592,420	588,620	579,310
Expanded Learning Opportunities Program	2600	8590	2,401,562	1,896,000	3,225,501	3,225,501	3,225,501
After School	6010	8590	639,169	654,419	654,419	654,419	654,419
After School - Prior Year	6010	8590	0	0	0	0	0
Afterschool - Transportation	6010-1	8590	30,000	30,000	30,000	30,000	30,000
Afterschool - Transportation - Prior Year	6010-1	8590	6,343	0	0	0	0
Student Support & PD Discretionary Block Grant	6019	8590	0	0	956,279	0	0
Universal PK impl Grant LEA	6053	8590	30,374	0	0	0	0
Universal PK impl Grant LEA - Prior Year	6053	8590	0	188,553	187,076	0	0
EE Teacher Dev Grant	6054	8590	5,687	0	0	0	0
EE Teacher Dev Grant	6054	8590	0	101,756	100,235	0	0
Literacy Coaches & Reading Specialists (OMLC)	6211	8590	0	0	112,500	112,500	112,500
CA Clean Energy Act / Prop39	6230	8590	0	0	0	0	0
Educator Effectiveness 2022	6266	8590	0	0	0	0	0
State Lottery: Instructional Materials	6300	8560	262,863	220,486	262,863	262,863	262,863
CA Comm Sch Part Prgm - Implementation	6332	8590	1,800,000	1,800,000	1,800,000	1,800,000	1,800,000
Sp Ed Infant	6510	8311	166,224	168,000	171,847	171,847	171,847
Workability	6520	8590	76,565	77,610	77,610	77,610	77,610
Educationally Related Mental Health Serv (ERMHS)	6546	8590	254,476	259,226	259,145	259,223	259,223
SpEd: Early Ed Intvn Preschool	6547	8590	215,473	198,000	215,473	198,000	198,000
Art, Music & Instructional Materials Dis Blk Grant	6762	8590	0	0	0	0	0
Prop 28 Arts & Music 23-24	6770	8590	572,467	572,467	652,369	652,369	652,369
Ag Incentive Grant	7010	8590	17,950	13,741	18,741	18,741	18,741
Ag Incentive Grant - Prior Year	7010	8590	0	0	0	0	0
KIT Infrastructure	7032	8520	0	0	0	0	0
LCSSP Cohort 7	7085	8590	0	0	0	0	0
Early College Grant	7339	8590	500,000	0	0	50,000	0
LCFF Equity Multiplier	7399	8590	114,564	0	114,564	0	0
Learning Recovery Emergency Block Grant	7435	8590	0	0	235,486	235,486	235,486
On Behalf Pension	7690	8590	1,720,935	2,297,120	2,350,545	2,350,545	2,350,545
Literacy Screenings Prof Dev	7820	8590	15,009	0	0	0	0
Classified School Employees Teacher Credentialing Program	7840	8590	62,400	62,400	62,400	0	0
Ethic Studies Block Grant	7861	8590	0	0	0	0	0
<b>Total State Revenues:</b>			<b>10,256,343</b>	<b>9,809,677</b>	<b>12,817,234</b>	<b>11,425,485</b>	<b>11,366,175</b>

**Del Norte District**

**Revenue Projections**

Fiscal Years

**New Funding Opportunities**

**Grant coming to end within Fiscal Year**

**2025-26 Deferred Revenues**

Source	Resource	Object	2024/25 Unaudited Actuals	2025/26 Adopted Budget	2025/26 First Interim	2026/27 Projection	2027/28 Projection
<b>Local Revenues</b>							
Sale of Equipment	0000	8631	0	0	0	0	0
Leases and Rent	0000	8650	-214	11,000	0	0	0
Interest	0000	8660	1,198,093	850,000	1,000,000	1,000,000	1,000,000
County Treasury Fair Mkt Value Adjustment	0000	8662	1,112,202	1,100,000	0	0	0
Interagency Transfer Castle Rock	0000	8677	584,754	568,686	584,754	584,754	584,754
Interagency Transfer Uncharted Shores	0000	8677	347,207	425,000	350,000	350,000	350,000
Other Local	0000	8699	764,061	700,000	760,000	760,000	760,000
Proceeds from Capital Leases	0000	8972	338,296	0	0	0	0
Music Donations	0055	8699	10,500	0	0	0	0
SR/True North	0150	8699	0	718,192	718,192	0	0
No Kid Hungry	0160	8699	12,000	0	0	0	0
NC Teacher Induction	0233	8699	0	22,425	0	0	0
Foster Youth Unrestricted	0588	8699	124,564	97,500	125,000	125,000	125,000
N Rail Music Grant	0700	8699	0	0	0	0	0
Transportation	0720	8699	20,597	38,000	25,000	25,000	25,000
CCEE CA Collaborative Ed Excellence	0750	8699	70,000		0	0	0
Yurok	0920	8699	0				
Sp Ed	6500	8699	113,118				
Sp Ed SELPA Transfer	6500	8792	3,316,507	3,195,777	3,068,231	3,068,231	3,068,231
Ed Related Mental Health Services (ERMHS)	9123	8699	223,800	237,810	259,145	259,145	259,145
Comm Redevelopment	9150	8625	200,821	259,667	200,821	200,821	200,821
CALI Reads	9603	8699	0	0			
Reach for the Upside	9609	8699	0	0	0	0	0
Modern Youth Internships Academies (MYIA)	9620	8699	0	95,000	95,000	100,000	100,000
MediCal Administrative Activities	9640	8699	681,222	720,000	680,000	680,000	680,000
Klamath Promise Neighborhood Grant	9650	8699	2,655,279	1,105,815	1,105,815	1,105,815	0
Transfers In Castle Rock H&W Tf Retiree	0000	8799	19,661	38,000	19,661	19,661	19,661
Transfers In Castle Rock	0000	8799	592,908	475,000	592,908	592,908	592,908
<b>Total Local Revenues</b>			<b>12,385,424</b>	<b>10,657,872</b>	<b>9,584,527</b>	<b>8,871,335</b>	<b>7,765,520</b>
<b>Total General Fund Revenues</b>			<b>77,322,211</b>	<b>70,911,586</b>	<b>73,729,321</b>	<b>71,853,299</b>	<b>71,540,318</b>

**STATISTICAL INFORMATION:**

**Enrollment and Attendance \*Funded**

ADA and ADA Estimates			3,149.00	3,088.00	3,118.00	3,098.00	3,049.00
CBEDS			3,498.00	3,385.00	3,301.00	3,271.00	3,275.00

**COLAs and Deficit Percentages**

LCFF Cola			<b>8.22%</b>	<b>1.07%</b>	<b>2.30%</b>	<b>3.02%</b>	<b>3.42%</b>
Lottery	8560		\$163.00	\$191.00	\$190.00	\$190.00	\$190.00
Lottery-Instructional Materials	8560		\$65.00	\$82.00	\$82.00	\$82.00	\$82.00

**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.

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

<b>LCFF GRADE SPAN FACTORS FOR 2025-26</b>				
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 <sup>3</sup>	\$11,323	\$10,411	\$10,719	\$12,746
Transitional Kindergarten (TK) Add-On <sup>4</sup>	\$5,545	–	–	–

\*Average daily attendance (ADA)

<b>OTHER PLANNING FACTORS</b>						
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 <sup>5</sup>		19.10%	19.10%	19.10%	19.10%	19.10%
CalPERS Employer Rate <sup>5</sup>		27.05%	26.81%	26.90%	27.80%	27.40%
Unemployment Insurance Rate <sup>6</sup>		0.05%	0.05%	0.05%	0.05%	0.05%
Minimum Wage <sup>7</sup>		\$16.50	\$16.90	\$17.40	\$17.80	\$18.30

<b>STATE MINIMUM RESERVE REQUIREMENTS FOR 2025-26</b>	
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

<sup>1</sup>Applies to Adults in Correctional Facilities Program in the 2025-26 fiscal year.

<sup>2</sup>Applies 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.

<sup>3</sup>Additional 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.

<sup>4</sup>Funding 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.

<sup>5</sup>California 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.

<sup>6</sup>Unemployment 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).

<sup>7</sup>Minimum wage rates are effective January 1 of the respective year.