

# **DOWNEY UNIFIED SCHOOL DISTRICT**

## **2025-26 First Interim Report**

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**Associate Superintendent, Business Services**

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# HOW WE FRAME OUR WORK

- ☐ **Align resources to maximize the student experience**
- ☐ **Provide high quality programs**
- ☐ **Retain and develop the best staff**
- ☐ **Provide a scalable infrastructure into the future**



# HOW WE FRAME OUR WORK

## Our Vision

- ❑ **All students graduate with a 21st Century education that ensures they are college and career ready, globally competitive and citizens of strong character.**



# HOW WE FRAME OUR WORK

## Our Mission

- **Downey Unified School District is committed to developing all students to be self-motivated learners and productive, responsible and compassionate members of an ever-changing global society. Our highly qualified staff foster meaningful relationships with students, parents, and the community while providing a relevant and rigorous curriculum in facilities that advance teaching and learning.**

# First Interim Budget Certification

Positive

The district will meet its financial obligations for the current and two subsequent fiscal years



Qualified

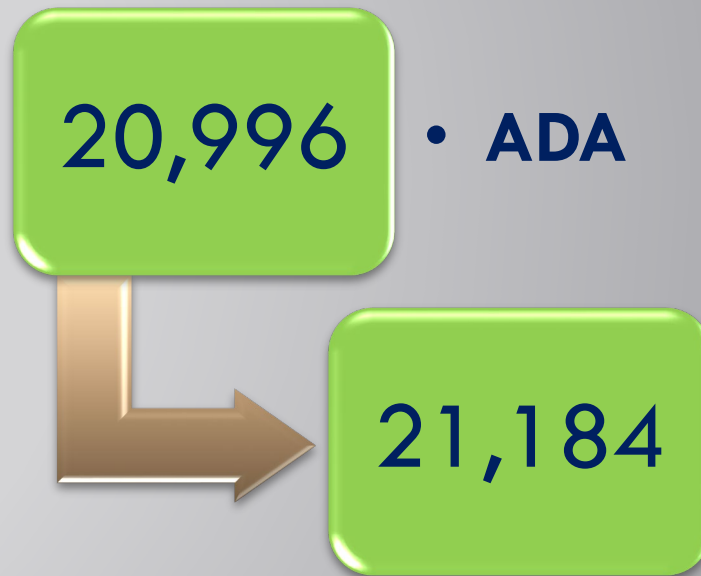
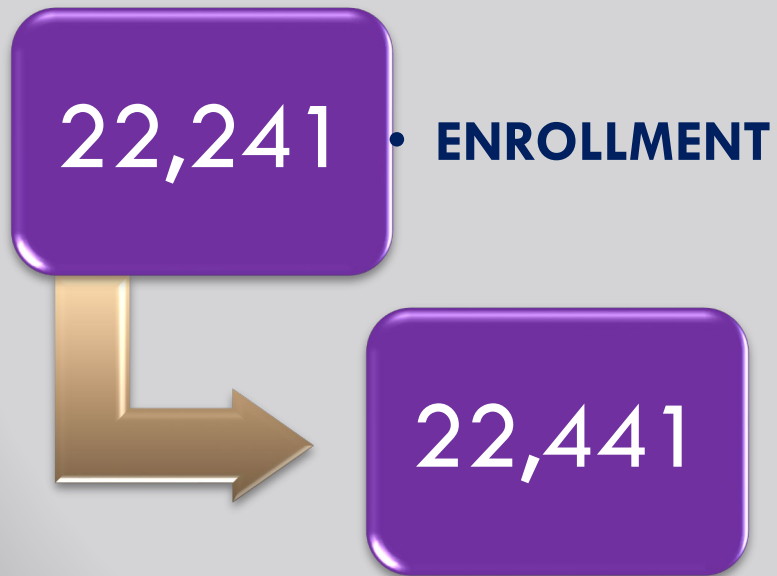
The district may not meet its financial obligations for the current or two subsequent fiscal years

Negative

The district will be unable to meet its financial obligations for the remainder of the current year or for the subsequent fiscal year.



# Change in Assumptions



# General Fund Revenue

## Unrestricted

### Changes in Revenues

Enrollment & TK Funding

3.56

Interest Income

2.59

### Total Change in Revenues

6.15

### Change Expenses

Salaries DEA

2.78

Salaries all other groups

2.25

Changes in LCAP & Site Carryovers

2.00

### Total Changes in Expenses

7.02

### Reduction in Contributions

0.35

### Change in Fund Balance

-0.52

## Changes in Revenues

Federal Programs

1.28

ELOP & ASES

9.47

Prop 28

1.26

Discretionary Block Grant

6.60

Learning Recovery Block Grant

1.60

Interest

0.29

### Total Change in Revenues

20.5

### Change Expenses

Salaries DEA

0.76

Salaries all other groups

2.73

Capital Outlay (Pace)

4.03

Changes for ELOP & Prop 28

6.35

### Total Changes in Expenses

13.87

### Reduction in Contributions

-0.35

### Change in Fund Balance

6.29





# Ending Fund Balance and Reserves

## ■ Ending Fund Balance Trend

- ❑ Projected use of reserves in budget year and two following years

## ■ Reserves

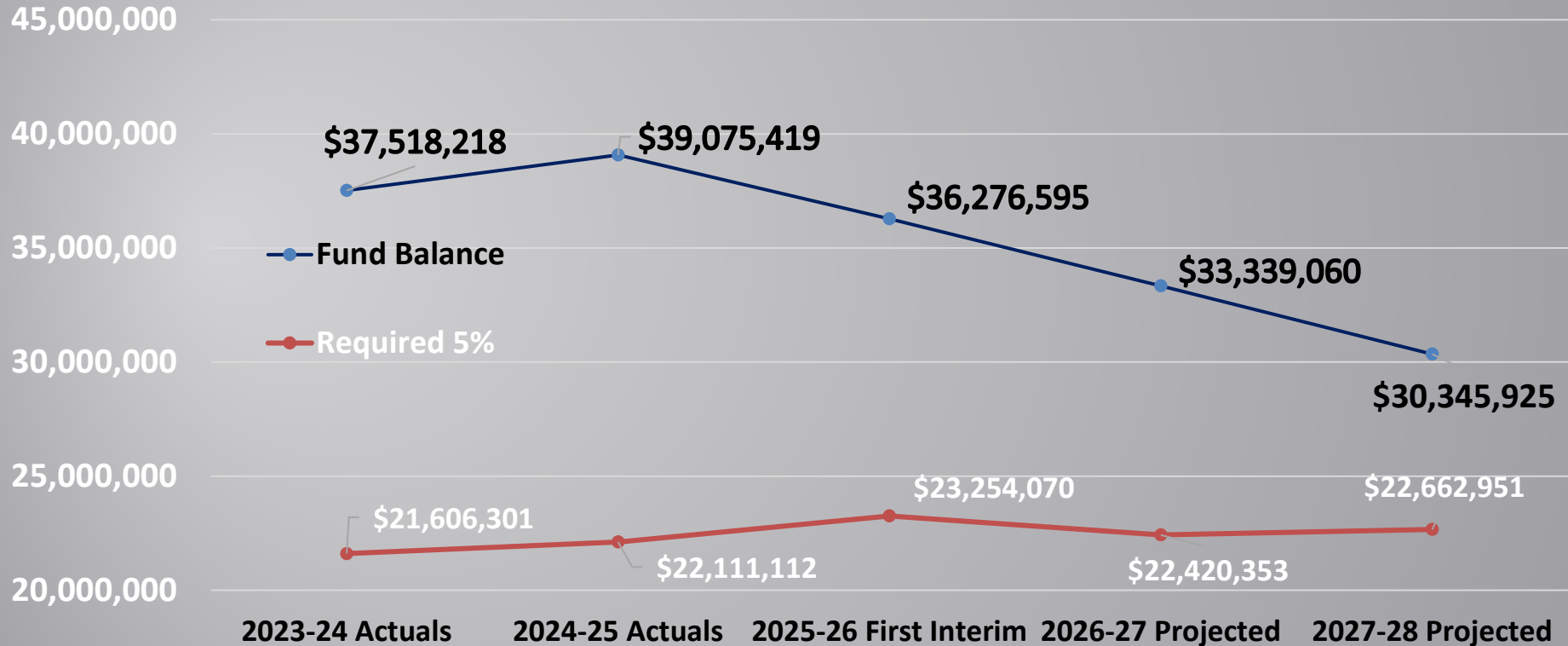
- ❑ The Reserve for Economic Uncertainties has been projected at an amount equal to 5% of General Fund expenditures
- ❑ Restricted ending fund balance is Committed for Specific Purpose of the Program

## ■ Financial Position - Multi-year projection

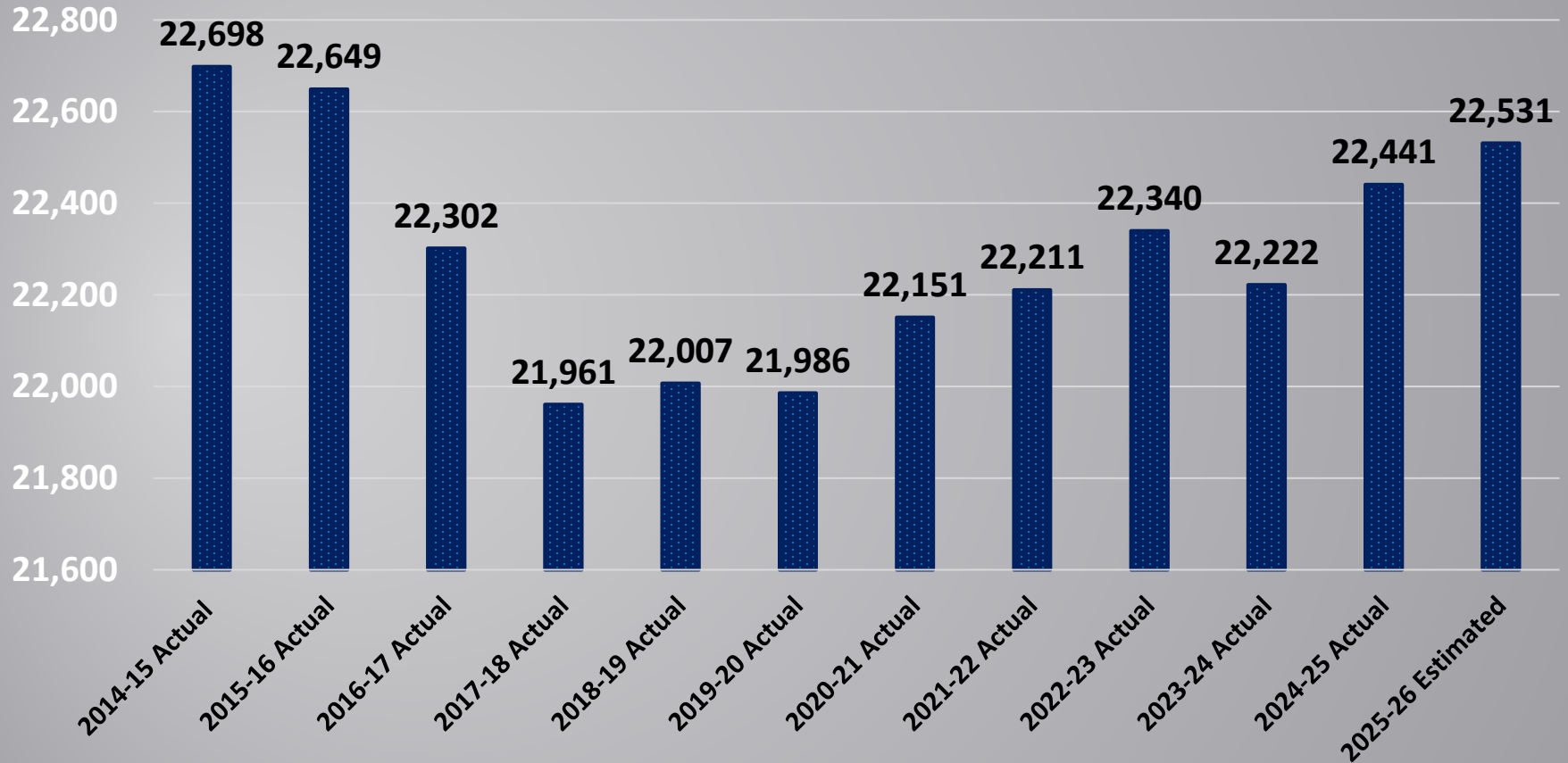
- ❑ Includes step/column estimated increases
- ❑ Projected additional expenses based on trend in Special Education \$1.0 million each year
- ❑ Other expenditures including Health & Welfare are budgeted at prior year level
- ❑ Decline of 0 students followed by 200 for each of the two out years respectively
- ❑ Included COLA of 2.30% followed by 3.02% and 3.42% for the two out years respectively
- ❑ Use of General Fund Restricted Reserves over time



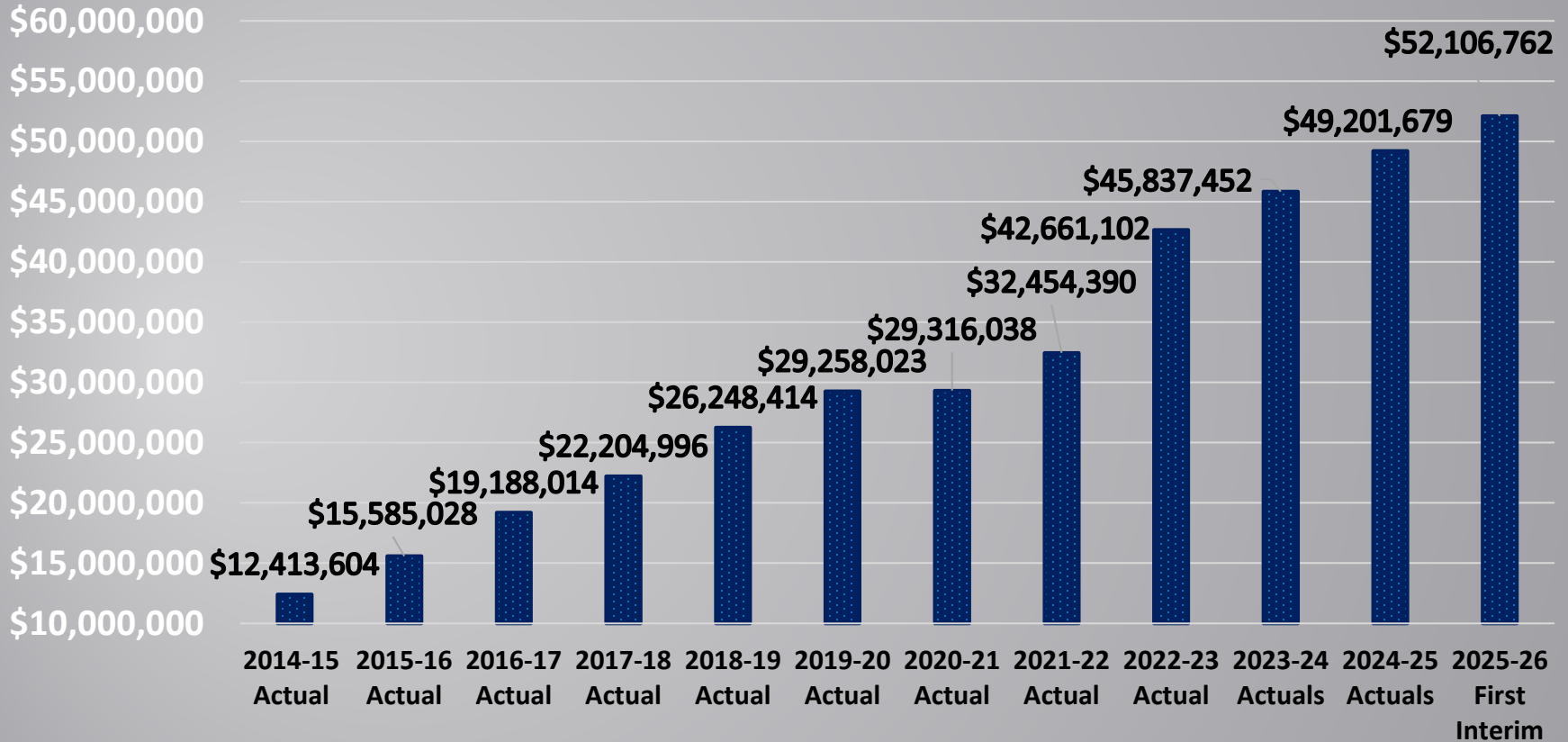
# Unrestricted Ending Fund Balance 2023-24 to 2027-28



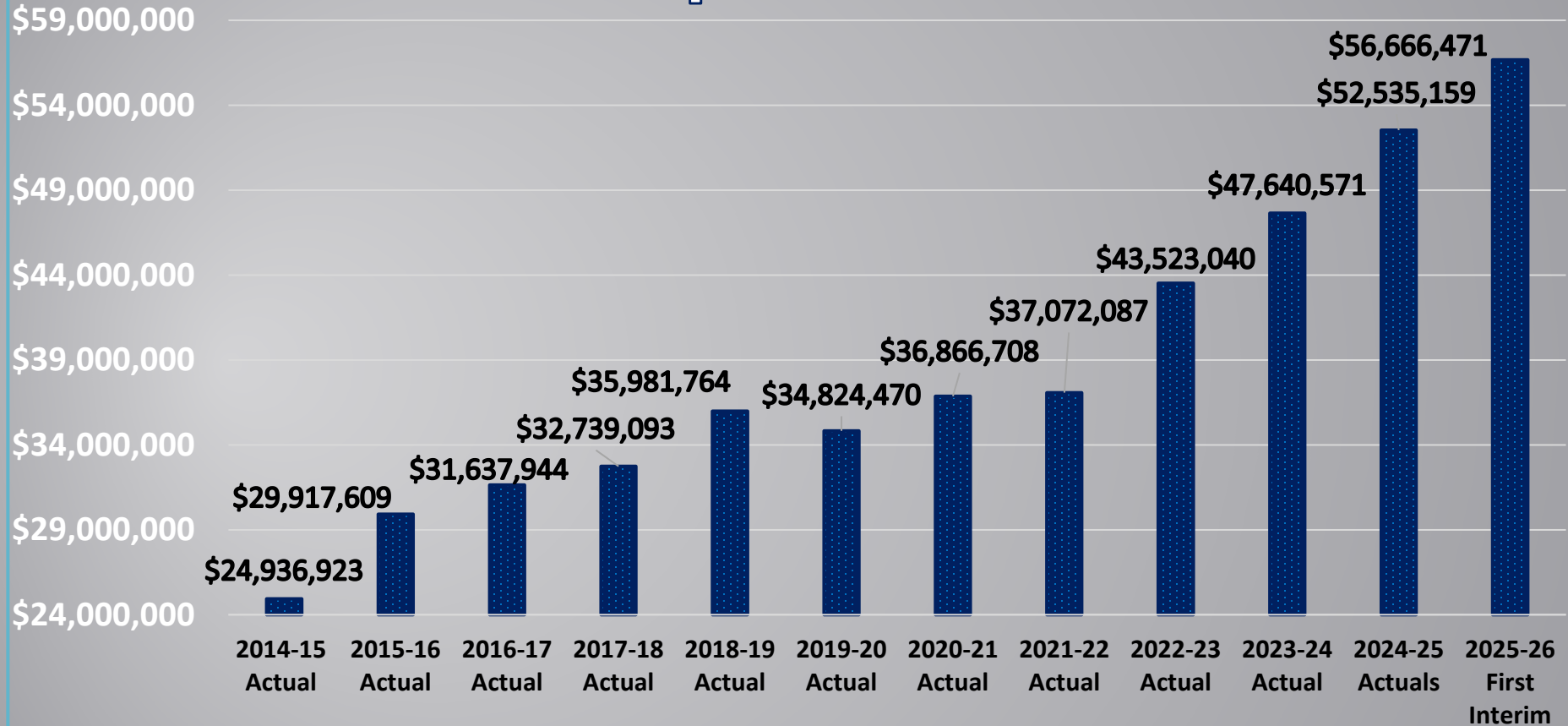
# Student Enrollment 2014 to 2026



# STRS/PERS Contribution From 2014 to 2026



# Contribution to Special Ed 2014 to 2026



The background features a light gray, stylized globe with curved lines representing latitude and longitude. In the lower right quadrant, the letters 'DUSD' are displayed in a large, light gray, sans-serif font.

Thank you!