

Budget, July 1
General Fund
Unrestricted and Restricted
Expenditures by Object

| Description | Resource Codes | Object Codes | 2025-26 Estimated Actuals | | | 2026-27 Budget | | | % Diff Column C & F |
|---|----------------|------------------------|---------------------------|-----------------|---------------------------|------------------|-----------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| A. REVENUES | | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 76,013,490.00 | 0.00 | 76,013,490.00 | 79,713,464.00 | 0.00 | 79,713,464.00 | 4.9% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 1,760,047.00 | 1,760,047.00 | 0.00 | 1,780,514.00 | 1,780,514.00 | 1.2% |
| 3) Other State Revenue | | 8300-8599 | 1,198,160.00 | 6,545,228.00 | 7,743,388.00 | 1,452,510.00 | 3,311,103.00 | 4,763,613.00 | -38.5% |
| 4) Other Local Revenue | | 8600-8799 | 15,031,765.00 | 2,821,819.00 | 17,853,584.00 | 15,425,833.00 | 3,421,960.00 | 18,847,793.00 | 5.6% |
| 5) TOTAL, REVENUES | | | 92,243,415.00 | 11,127,094.00 | 103,370,509.00 | 96,591,807.00 | 8,513,577.00 | 105,105,384.00 | 1.7% |
| B. EXPENDITURES | | | | | | | | | |
| 1) Certificated Salaries | | 1000-1999 | 34,692,227.00 | 7,727,301.00 | 42,419,528.00 | 35,961,347.00 | 7,878,463.00 | 43,839,810.00 | 3.3% |
| 2) Classified Salaries | | 2000-2999 | 12,418,441.00 | 4,015,957.00 | 16,434,398.00 | 12,855,188.00 | 4,548,571.00 | 17,403,759.00 | 5.9% |
| 3) Employee Benefits | | 3000-3999 | 18,804,363.00 | 8,226,874.00 | 27,031,237.00 | 21,234,983.00 | 6,390,509.00 | 27,625,492.00 | 2.2% |
| 4) Books and Supplies | | 4000-4999 | 3,277,188.00 | 1,851,794.00 | 5,128,982.00 | 2,029,604.00 | 701,900.00 | 2,731,504.00 | -46.7% |
| 5) Services and Other Operating Expenditures | | 5000-5999 | 11,289,812.00 | 7,064,489.00 | 18,354,301.00 | 10,405,625.00 | 6,313,872.00 | 16,719,497.00 | -8.9% |
| 6) Capital Outlay | | 6000-6999 | 27,105.00 | 150,303.00 | 177,408.00 | 27,105.00 | 20,000.00 | 47,105.00 | -73.4% |
| 7) Other Outgo (excluding Transfers of Indirect Costs) | | 7100-7299 7400-7499 | 44,788.00 | 0.00 | 44,788.00 | 52,000.00 | 0.00 | 52,000.00 | 16.1% |
| 8) Other Outgo - Transfers of Indirect Costs | | 7300-7399 | (300,664.00) | 172,625.00 | (128,039.00) | (13,571.00) | 13,571.00 | 0.00 | -100.0% |
| 9) TOTAL, EXPENDITURES | | | 80,253,260.00 | 29,209,343.00 | 109,462,603.00 | 82,552,281.00 | 25,866,886.00 | 108,419,167.00 | -1.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9) | | | 11,990,155.00 | (18,082,249.00) | (6,092,094.00) | 14,039,526.00 | (17,353,309.00) | (3,313,783.00) | -45.6% |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | (20,250,157.00) | 20,250,157.00 | 0.00 | (17,748,953.00) | 17,748,953.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | (20,250,157.00) | 20,250,157.00 | 0.00 | (17,748,953.00) | 17,748,953.00 | 0.00 | 0.0% |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (8,260,002.00) | 2,167,908.00 | (6,092,094.00) | (3,709,427.00) | 395,644.00 | (3,313,783.00) | -45.6% |
| F. FUND BALANCE, RESERVES | | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 17,980,664.79 | 2,172,816.37 | 20,153,481.16 | 9,720,662.79 | 4,340,724.37 | 14,061,387.16 | -30.2% |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |

Budget, July 1
General Fund
Unrestricted and Restricted
Expenditures by Object

| Description | Resource Codes | Object Codes | 2025-26 Estimated Actuals | | | 2026-27 Budget | | | % Diff Column C & F |
|---|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| c) As of July 1 - Audited (F1a + F1b) | | | 17,980,664.79 | 2,172,816.37 | 20,153,481.16 | 9,720,662.79 | 4,340,724.37 | 14,061,387.16 | -30.2% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 17,980,664.79 | 2,172,816.37 | 20,153,481.16 | 9,720,662.79 | 4,340,724.37 | 14,061,387.16 | -30.2% |
| 2) Ending Balance, June 30 (E + F1e) | | | 9,720,662.79 | 4,340,724.37 | 14,061,387.16 | 6,011,235.79 | 4,736,368.37 | 10,747,604.16 | -23.6% |
| Components of Ending Fund Balance | | | | | | | | | |
| a) Nonspendable | | | | | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 0.00 | 4,736,477.32 | 4,736,477.32 | 0.00 | 4,736,368.37 | 4,736,368.37 | 0.0% |
| c) Committed | | | | | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Commitments | | 9760 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | | | | | |
| Other Assignments | | 9780 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 9,720,662.79 | (395,752.95) | 9,324,909.84 | 6,011,235.79 | 0.00 | 6,011,235.79 | -35.5% |
| G. ASSETS | | | | | | | | | |
| 1) Cash | | | | | | | | | |
| a) in County Treasury | | 9110 | 0.00 | 0.00 | 0.00 | | | | |
| 1) Fair Value Adjustment to Cash in County Treasury | | 9111 | 0.00 | 0.00 | 0.00 | | | | |
| b) in Banks | | 9120 | 0.00 | 0.00 | 0.00 | | | | |
| c) in Revolving Cash Account | | 9130 | 0.00 | 0.00 | 0.00 | | | | |
| d) with Fiscal Agent/Trustee | | 9135 | 0.00 | 0.00 | 0.00 | | | | |
| e) Collections Awaiting Deposit | | 9140 | 0.00 | 0.00 | 0.00 | | | | |
| 2) Investments | | 9150 | 0.00 | 0.00 | 0.00 | | | | |
| 3) Accounts Receivable | | 9200 | 0.00 | 0.00 | 0.00 | | | | |
| 4) Due from Grantor Government | | 9290 | 0.00 | 0.00 | 0.00 | | | | |
| 5) Due from Other Funds | | 9310 | 0.00 | 0.00 | 0.00 | | | | |
| 6) Stores | | 9320 | 0.00 | 0.00 | 0.00 | | | | |
| 7) Prepaid Expenditures | | 9330 | 0.00 | 0.00 | 0.00 | | | | |
| 8) Other Current Assets | | 9340 | 0.00 | 0.00 | 0.00 | | | | |

Budget, July 1
General Fund
Unrestricted and Restricted
Expenditures by Object

| Description | Resource Codes | Object Codes | 2025-26 Estimated Actuals | | | 2026-27 Budget | | | % Diff Column C & F |
|---|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| 9) Lease Receivable | | 9380 | 0.00 | 0.00 | 0.00 | | | | |
| 10) TOTAL, ASSETS | | | 0.00 | 0.00 | 0.00 | | | | |
| H. DEFERRED OUTFLOWS OF RESOURCES | | | | | | | | | |
| 1) Deferred Outflows of Resources | | 9490 | 0.00 | 0.00 | 0.00 | | | | |
| 2) TOTAL, DEFERRED OUTFLOWS | | | 0.00 | 0.00 | 0.00 | | | | |
| I. LIABILITIES | | | | | | | | | |
| 1) Accounts Payable | | 9500 | 0.00 | 0.00 | 0.00 | | | | |
| 2) Due to Grantor Governments | | 9590 | 0.00 | 0.00 | 0.00 | | | | |
| 3) Due to Other Funds | | 9610 | 0.00 | 0.00 | 0.00 | | | | |
| 4) Current Loans | | 9640 | 0.00 | 0.00 | 0.00 | | | | |
| 5) Unearned Revenue | | 9650 | 0.00 | 0.00 | 0.00 | | | | |
| 6) TOTAL, LIABILITIES | | | 0.00 | 0.00 | 0.00 | | | | |
| J. DEFERRED INFLOWS OF RESOURCES | | | | | | | | | |
| 1) Deferred Inflows of Resources | | 9690 | 0.00 | 0.00 | 0.00 | | | | |
| 2) TOTAL, DEFERRED INFLOWS | | | 0.00 | 0.00 | 0.00 | | | | |
| K. FUND EQUITY | | | | | | | | | |
| Ending Fund Balance, June 30 | | | | | | | | | |
| (G10 + H2) - (I6 + J2) | | | 0.00 | 0.00 | 0.00 | | | | |
| LCFF SOURCES | | | | | | | | | |
| Principal Apportionment | | | | | | | | | |
| State Aid - Current Year | | 8011 | 1,338,733.00 | 0.00 | 1,338,733.00 | 1,338,733.00 | 0.00 | 1,338,733.00 | 0.0% |
| Education Protection Account State Aid - Current Year | | 8012 | 674,724.00 | 0.00 | 674,724.00 | 579,160.00 | 0.00 | 579,160.00 | -14.2% |
| State Aid - Prior Years | | 8019 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Tax Relief Subventions | | | | | | | | | |
| Homeowners' Exemptions | | 8021 | 251,457.00 | 0.00 | 251,457.00 | 251,457.00 | 0.00 | 251,457.00 | 0.0% |
| Timber Yield Tax | | 8022 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8029 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| County & District Taxes | | | | | | | | | |
| Secured Roll Taxes | | 8041 | 70,134,598.00 | 0.00 | 70,134,598.00 | 73,938,318.00 | 0.00 | 73,938,318.00 | 5.4% |
| Unsecured Roll Taxes | | 8042 | 2,200,062.00 | 0.00 | 2,200,062.00 | 2,200,062.00 | 0.00 | 2,200,062.00 | 0.0% |
| Prior Years' Taxes | | 8043 | 1,503,930.00 | 0.00 | 1,503,930.00 | 1,503,930.00 | 0.00 | 1,503,930.00 | 0.0% |
| Supplemental Taxes | | 8044 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Education Revenue Augmentation Fund (ERAF) | | 8045 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |

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|--|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| Community Redevelopment Funds (SB 617/699/1992) | | 8047 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Penalties and Interest from Delinquent Taxes | | 8048 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Miscellaneous Funds (EC 41604) | | | | | | | | | |
| Royalties and Bonuses | | 8081 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other In-Lieu Taxes | | 8082 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Less: Non-LCFF (50%) Adjustment | | 8089 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Subtotal, LCFF Sources | | | 76,103,504.00 | 0.00 | 76,103,504.00 | 79,811,660.00 | 0.00 | 79,811,660.00 | 4.9% |
| LCFF Transfers | | | | | | | | | |
| Unrestricted LCFF Transfers - Current Year | 0000 | 8091 | 0.00 | | 0.00 | 0.00 | | 0.00 | 0.0% |
| All Other LCFF Transfers - Current Year | All Other | 8091 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers to Charter Schools in Lieu of Property Taxes | | 8096 | (90,014.00) | 0.00 | (90,014.00) | (98,196.00) | 0.00 | (98,196.00) | 9.1% |
| Property Taxes Transfers | | 8097 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| LCFF Transfers - Prior Years | | 8099 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, LCFF SOURCES | | | 76,013,490.00 | 0.00 | 76,013,490.00 | 79,713,464.00 | 0.00 | 79,713,464.00 | 4.9% |
| FEDERAL REVENUE | | | | | | | | | |
| Maintenance and Operations | | 8110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education Entitlement | | 8181 | 0.00 | 843,617.00 | 843,617.00 | 0.00 | 843,617.00 | 843,617.00 | 0.0% |
| Special Education Discretionary Grants | | 8182 | 0.00 | 58,704.00 | 58,704.00 | 0.00 | 58,704.00 | 58,704.00 | 0.0% |
| Child Nutrition Programs | | 8220 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Donated Food Commodities | | 8221 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Forest Reserve Funds | | 8260 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Flood Control Funds | | 8270 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Wildlife Reserve Funds | | 8280 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| FEMA | | 8281 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interagency Contracts Between LEAs | | 8285 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from Federal Sources | | 8287 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Title I, Part A, Basic | 3010 | 8290 | | 675,622.00 | 675,622.00 | | 675,622.00 | 675,622.00 | 0.0% |
| Title I, Part D, Local Delinquent Programs | 3025 | 8290 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Title II, Part A, Supporting Effective Instruction | 4035 | 8290 | | 110,576.00 | 110,576.00 | | 110,000.00 | 110,000.00 | -0.5% |
| Title III, Immigrant Student Program | 4201 | 8290 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Title III, English Learner Program | 4203 | 8290 | | 38,571.00 | 38,571.00 | | 38,571.00 | 38,571.00 | 0.0% |
| Public Charter Schools Grant Program (PCSGP) | 4610 | 8290 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |

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|--|--|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| Other Every Student Succeeds Act | 3040, 3060, 3061, 3110, 3150, 3155, 3182, 4037, 4123, 4124, 4126, 4127, 5630 | 8290 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Career and Technical Education | 3500-3599 | 8290 | | 32,000.00 | 32,000.00 | | 32,000.00 | 32,000.00 | 0.0% |
| All Other Federal Revenue | All Other | 8290 | 0.00 | 957.00 | 957.00 | 0.00 | 22,000.00 | 22,000.00 | 2,198.9% |
| TOTAL, FEDERAL REVENUE | | | 0.00 | 1,760,047.00 | 1,760,047.00 | 0.00 | 1,780,514.00 | 1,780,514.00 | 1.2% |
| OTHER STATE REVENUE | | | | | | | | | |
| Other State Apportionments | | | | | | | | | |
| Special Education Master Plan | | | | | | | | | |
| Current Year | 6500 | 8311 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Prior Years | 6500 | 8319 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| All Other State Apportionments - Current Year | All Other | 8311 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other State Apportionments - Prior Years | All Other | 8319 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Child Nutrition Programs | | 8520 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Mandated Costs Reimbursements | | 8550 | 156,200.00 | 0.00 | 156,200.00 | 911,200.00 | 0.00 | 911,200.00 | 483.4% |
| Lottery - Unrestricted and Instructional Materials | | 8560 | 541,960.00 | 233,898.00 | 775,858.00 | 541,310.00 | 233,618.00 | 774,928.00 | -0.1% |
| Tax Relief Subventions | | | | | | | | | |
| Restricted Levies - Other | | | | | | | | | |
| Homeowners' Exemptions | | 8575 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Subventions/In-Lieu Taxes | | 8576 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenues from | | | | | | | | | |
| State Sources | | 8587 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Expanded Learning Opportunities Program (ELO-P) | 2600 | 8590 | | 631,885.00 | 631,885.00 | | 512,893.00 | 512,893.00 | -18.8% |
| After School Education and Safety (ASES) | 6010 | 8590 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Charter School Facility Grant | 6030 | 8590 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Drug/Alcohol/Tobacco Funds | 6650, 6690, 6695 | 8590 | | 12,304.00 | 12,304.00 | | 3,591.00 | 3,591.00 | -70.8% |
| California Clean Energy Jobs Act | 6230 | 8590 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Career Technical Education Incentive Grant Program | 6387 | 8590 | | 167,578.00 | 167,578.00 | | 167,578.00 | 167,578.00 | 0.0% |
| Arts and Music in Schools (Prop 28) | 6770 | 8590 | | 458,073.00 | 458,073.00 | | 1,054,923.00 | 1,054,923.00 | 130.3% |
| American Indian Early Childhood Education | 7210 | 8590 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Specialized Secondary | 7370 | 8590 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| All Other State Revenue | All Other | 8590 | 500,000.00 | 5,041,490.00 | 5,541,490.00 | 0.00 | 1,338,500.00 | 1,338,500.00 | -75.8% |
| TOTAL, OTHER STATE REVENUE | | | 1,198,160.00 | 6,545,228.00 | 7,743,388.00 | 1,452,510.00 | 3,311,103.00 | 4,763,613.00 | -38.5% |

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|---|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| OTHER LOCAL REVENUE | | | | | | | | | |
| Other Local Revenue | | | | | | | | | |
| County and District Taxes | | | | | | | | | |
| Other Restricted Levies | | | | | | | | | |
| Secured Roll | | 8615 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Unsecured Roll | | 8616 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Prior Years' Taxes | | 8617 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Supplemental Taxes | | 8618 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Non-Ad Valorem Taxes | | | | | | | | | |
| Parcel Taxes | | 8621 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other | | 8622 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Community Redevelopment Funds Not Subject to LCFF Deduction | | 8625 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Penalties and Interest from Delinquent Non-LCFF Taxes | | 8629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Sales | | | | | | | | | |
| Sale of Equipment/Supplies | | 8631 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Sale of Publications | | 8632 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Food Service Sales | | 8634 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Sales | | 8639 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Leases and Rentals | | 8650 | 14,445,266.00 | 0.00 | 14,445,266.00 | 14,322,266.00 | 0.00 | 14,322,266.00 | -0.9% |
| Interest | | 8660 | 369,715.00 | 0.00 | 369,715.00 | 350,000.00 | 0.00 | 350,000.00 | -5.3% |
| Net Increase (Decrease) in the Fair Value of Investments | | 8662 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Fees and Contracts | | | | | | | | | |
| Adult Education Fees | | 8671 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Non-Resident Students | | 8672 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transportation Fees From Individuals | | 8675 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Interagency Services | | 8677 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Mitigation/Developer Fees | | 8681 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Fees and Contracts | | 8689 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Local Revenue | | | | | | | | | |
| Plus: Miscellaneous Funds Non-LCFF (50 Percent) Adjustment | | 8691 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Pass-Through Revenue from Local Sources | | 8697 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Local Revenue | | 8699 | 216,784.00 | 364,859.00 | 581,643.00 | 753,567.00 | 565,000.00 | 1,318,567.00 | 126.7% |

Budget, July 1
General Fund
Unrestricted and Restricted
Expenditures by Object

| Description | Resource Codes | Object Codes | 2025-26 Estimated Actuals | | | 2026-27 Budget | | | % Diff Column C & F |
|--|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| Tuition | | 8710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In | | 8781-8783 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Apportionments | | | | | | | | | |
| Special Education SELPA Transfers | | | | | | | | | |
| From Districts or Charter Schools | 6500 | 8791 | | 2,456,960.00 | 2,456,960.00 | | 2,856,960.00 | 2,856,960.00 | 16.3% |
| From County Offices | 6500 | 8792 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| From JPAs | 6500 | 8793 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Other Transfers of Apportionments | | | | | | | | | |
| From Districts or Charter Schools | All Other | 8791 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From County Offices | All Other | 8792 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| From JPAs | All Other | 8793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers In from All Others | | 8799 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER LOCAL REVENUE | | | 15,031,765.00 | 2,821,819.00 | 17,853,584.00 | 15,425,833.00 | 3,421,960.00 | 18,847,793.00 | 5.6% |
| TOTAL, REVENUES | | | 92,243,415.00 | 11,127,094.00 | 103,370,509.00 | 96,591,807.00 | 8,513,577.00 | 105,105,384.00 | 1.7% |
| CERTIFICATED SALARIES | | | | | | | | | |
| Certificated Teachers' Salaries | | 1100 | 26,221,152.00 | 5,845,091.00 | 32,066,243.00 | 27,020,247.00 | 5,935,803.00 | 32,956,050.00 | 2.8% |
| Certificated Pupil Support Salaries | | 1200 | 2,901,190.00 | 1,054,865.00 | 3,956,055.00 | 2,785,399.00 | 1,230,112.00 | 4,015,511.00 | 1.5% |
| Certificated Supervisors' and Administrators' Salaries | | 1300 | 4,151,095.00 | 77,448.00 | 4,228,543.00 | 4,425,410.00 | 204,897.00 | 4,630,307.00 | 9.5% |
| Other Certificated Salaries | | 1900 | 1,418,790.00 | 749,897.00 | 2,168,687.00 | 1,730,291.00 | 507,651.00 | 2,237,942.00 | 3.2% |
| TOTAL, CERTIFICATED SALARIES | | | 34,692,227.00 | 7,727,301.00 | 42,419,528.00 | 35,961,347.00 | 7,878,463.00 | 43,839,810.00 | 3.3% |
| CLASSIFIED SALARIES | | | | | | | | | |
| Classified Instructional Salaries | | 2100 | 967,051.00 | 2,421,779.00 | 3,388,830.00 | 1,147,213.00 | 2,744,015.00 | 3,891,228.00 | 14.8% |
| Classified Support Salaries | | 2200 | 4,175,134.00 | 1,223,404.00 | 5,398,538.00 | 3,942,410.00 | 1,083,217.00 | 5,025,627.00 | -6.9% |
| Classified Supervisors' and Administrators' Salaries | | 2300 | 1,372,602.00 | 1,152.00 | 1,373,754.00 | 1,040,874.00 | 229,600.00 | 1,270,474.00 | -7.5% |
| Clerical, Technical and Office Salaries | | 2400 | 4,377,470.00 | 159,691.00 | 4,537,161.00 | 4,695,146.00 | 323,952.00 | 5,019,098.00 | 10.6% |
| Other Classified Salaries | | 2900 | 1,526,184.00 | 209,931.00 | 1,736,115.00 | 2,029,545.00 | 167,787.00 | 2,197,332.00 | 26.6% |
| TOTAL, CLASSIFIED SALARIES | | | 12,418,441.00 | 4,015,957.00 | 16,434,398.00 | 12,855,188.00 | 4,548,571.00 | 17,403,759.00 | 5.9% |
| EMPLOYEE BENEFITS | | | | | | | | | |
| STRS | | 3101-3102 | 6,507,521.00 | 4,885,696.00 | 11,393,217.00 | 6,816,151.00 | 1,502,251.00 | 8,318,402.00 | -27.0% |
| PERS | | 3201-3202 | 2,628,975.00 | 980,129.00 | 3,609,104.00 | 3,453,838.00 | 1,366,591.00 | 4,820,429.00 | 33.6% |
| OASDI/Medicare/Alternative | | 3301-3302 | 1,319,228.00 | 396,333.00 | 1,715,561.00 | 1,642,115.00 | 462,583.00 | 2,104,698.00 | 22.7% |
| Health and Welfare Benefits | | 3401-3402 | 4,723,579.00 | 1,455,771.00 | 6,179,350.00 | 4,909,495.00 | 2,314,452.00 | 7,223,947.00 | 16.9% |
| Unemployment Insurance | | 3501-3502 | 22,693.00 | 6,871.00 | 29,564.00 | 254,458.00 | 62,786.00 | 317,244.00 | 973.1% |
| Workers' Compensation | | 3601-3602 | 1,145,572.00 | 278,121.00 | 1,423,693.00 | 1,590,647.00 | 397,127.00 | 1,987,774.00 | 39.6% |

Budget, July 1
General Fund
Unrestricted and Restricted
Expenditures by Object

| Description | Resource Codes | Object Codes | 2025-26 Estimated Actuals | | | 2026-27 Budget | | | % Diff Column C & F |
|---|----------------|--------------|---------------------------|---------------------|---------------------------|----------------------|---------------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| OPEB, Allocated | | 3701-3702 | 619,688.00 | 0.00 | 619,688.00 | 1,143,279.00 | 284,719.00 | 1,427,998.00 | 130.4% |
| OPEB, Active Employees | | 3751-3752 | 410,551.00 | 223,953.00 | 634,504.00 | 0.00 | 0.00 | 0.00 | -100.0% |
| Other Employee Benefits | | 3901-3902 | 1,426,556.00 | 0.00 | 1,426,556.00 | 1,425,000.00 | 0.00 | 1,425,000.00 | -0.1% |
| TOTAL, EMPLOYEE BENEFITS | | | 18,804,363.00 | 8,226,874.00 | 27,031,237.00 | 21,234,983.00 | 6,390,509.00 | 27,625,492.00 | 2.2% |
| BOOKS AND SUPPLIES | | | | | | | | | |
| Approved Textbooks and Core Curricula Materials | | 4100 | 1,228,998.00 | 416,319.00 | 1,645,317.00 | 0.00 | 0.00 | 0.00 | -100.0% |
| Books and Other Reference Materials | | 4200 | 30,000.00 | 0.00 | 30,000.00 | 40,000.00 | 0.00 | 40,000.00 | 33.3% |
| Materials and Supplies | | 4300 | 1,640,564.00 | 597,426.00 | 2,237,990.00 | 1,636,070.00 | 632,900.00 | 2,268,970.00 | 1.4% |
| Noncapitalized Equipment | | 4400 | 377,626.00 | 838,049.00 | 1,215,675.00 | 353,534.00 | 69,000.00 | 422,534.00 | -65.2% |
| Food | | 4700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, BOOKS AND SUPPLIES | | | 3,277,188.00 | 1,851,794.00 | 5,128,982.00 | 2,029,604.00 | 701,900.00 | 2,731,504.00 | -46.7% |
| SERVICES AND OTHER OPERATING EXPENDITURES | | | | | | | | | |
| Subagreements for Services | | 5100 | 0.00 | 1,540,143.00 | 1,540,143.00 | 0.00 | 279,558.00 | 279,558.00 | -81.8% |
| Travel and Conferences | | 5200 | 82,989.00 | 176,637.00 | 259,626.00 | 83,000.00 | 67,450.00 | 150,450.00 | -42.1% |
| Dues and Memberships | | 5300 | 78,405.00 | 105.00 | 78,510.00 | 78,695.00 | 50.00 | 78,745.00 | 0.3% |
| Insurance | | 5400 - 5499 | 2,350,000.00 | 0.00 | 2,350,000.00 | 2,500,000.00 | 0.00 | 2,500,000.00 | 6.4% |
| Operations and Housekeeping Services | | 5500 | 3,225,379.00 | 0.00 | 3,225,379.00 | 3,167,375.00 | 0.00 | 3,167,375.00 | -1.8% |
| Rentals, Leases, Repairs, and Noncapitalized Improvements | | 5600 | 270,901.00 | 425,661.00 | 696,562.00 | 223,235.00 | 176,600.00 | 399,835.00 | -42.6% |
| Transfers of Direct Costs | | 5710 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Direct Costs - Interfund | | 5750 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Professional/Consulting Services and Operating Expenditures | | 5800 - 5899 | 5,090,329.00 | 4,920,358.00 | 10,010,687.00 | 4,146,511.00 | 5,780,214.00 | 9,926,725.00 | -0.8% |
| Communications | | 5900 | 191,809.00 | 1,585.00 | 193,394.00 | 206,809.00 | 10,000.00 | 216,809.00 | 12.1% |
| TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES | | | 11,289,812.00 | 7,064,489.00 | 18,354,301.00 | 10,405,625.00 | 6,313,872.00 | 16,719,497.00 | -8.9% |
| CAPITAL OUTLAY | | | | | | | | | |
| Land | | 6100 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Land Improvements | | 6170 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Buildings and Improvements of Buildings | | 6200 | 0.00 | 114,303.00 | 114,303.00 | 0.00 | 0.00 | 0.00 | -100.0% |
| Books and Media for New School Libraries or Major Expansion of School Libraries | | 6300 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Equipment | | 6400 | 27,105.00 | 36,000.00 | 63,105.00 | 27,105.00 | 20,000.00 | 47,105.00 | -25.4% |
| Equipment Replacement | | 6500 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Lease Assets | | 6600 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Subscription Assets | | 6700 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |

Budget, July 1
General Fund
Unrestricted and Restricted
Expenditures by Object

| Description | Resource Codes | Object Codes | 2025-26 Estimated Actuals | | | 2026-27 Budget | | | % Diff Column C & F |
|--|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| TOTAL, CAPITAL OUTLAY | | | 27,105.00 | 150,303.00 | 177,408.00 | 27,105.00 | 20,000.00 | 47,105.00 | -73.4% |
| OTHER OUTGO (excluding Transfers of Indirect Costs) | | | | | | | | | |
| Tuition | | | | | | | | | |
| Tuition for Instruction Under Interdistrict | | | | | | | | | |
| Attendance Agreements | | 7110 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| State Special Schools | | 7130 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Tuition, Excess Costs, and/or Deficit Payments | | | | | | | | | |
| Payments to Districts or Charter Schools | | 7141 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Payments to County Offices | | 7142 | 44,788.00 | 0.00 | 44,788.00 | 52,000.00 | 0.00 | 52,000.00 | 16.1% |
| Payments to JPAs | | 7143 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Transfers of Pass-Through Revenues | | | | | | | | | |
| To Districts or Charter Schools | | 7211 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To County Offices | | 7212 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To JPAs | | 7213 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Special Education SELPA Transfers of Apportionments | | | | | | | | | |
| To Districts or Charter Schools | 6500 | 7221 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| To County Offices | 6500 | 7222 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| To JPAs | 6500 | 7223 | | 0.00 | 0.00 | | 0.00 | 0.00 | 0.0% |
| Other Transfers of Apportionments | All Other | 7221-7223 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers | | 7281-7283 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Transfers Out to All Others | | 7299 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Debt Service | | | | | | | | | |
| Debt Service - Interest | | 7438 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Debt Service - Principal | | 7439 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs) | | | 44,788.00 | 0.00 | 44,788.00 | 52,000.00 | 0.00 | 52,000.00 | 16.1% |
| OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | | | | | | | |
| Transfers of Indirect Costs | | 7310 | (172,625.00) | 172,625.00 | 0.00 | (13,571.00) | 13,571.00 | 0.00 | 0.0% |
| Transfers of Indirect Costs - Interfund | | 7350 | (128,039.00) | 0.00 | (128,039.00) | 0.00 | 0.00 | 0.00 | -100.0% |
| TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS | | | (300,664.00) | 172,625.00 | (128,039.00) | (13,571.00) | 13,571.00 | 0.00 | -100.0% |
| TOTAL, EXPENDITURES | | | 80,253,260.00 | 29,209,343.00 | 109,462,603.00 | 82,552,281.00 | 25,866,886.00 | 108,419,167.00 | -1.0% |
| INTERFUND TRANSFERS | | | | | | | | | |
| INTERFUND TRANSFERS IN | | | | | | | | | |
| From: Special Reserve Fund | | 8912 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |

Budget, July 1
General Fund
Unrestricted and Restricted
Expenditures by Object

| Description | Resource Codes | Object Codes | 2025-26 Estimated Actuals | | | 2026-27 Budget | | | % Diff Column C & F |
|---|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| From: Bond Interest and Redemption Fund | | 8914 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers In | | 8919 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (a) TOTAL, INTERFUND TRANSFERS IN | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| INTERFUND TRANSFERS OUT | | | | | | | | | |
| To: Child Development Fund | | 7611 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: Special Reserve Fund | | 7612 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To State School Building Fund/County School Facilities Fund | | 7613 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| To: Cafeteria Fund | | 7616 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Authorized Interfund Transfers Out | | 7619 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (b) TOTAL, INTERFUND TRANSFERS OUT | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| OTHER SOURCES/USES | | | | | | | | | |
| SOURCES | | | | | | | | | |
| State Apportionments | | | | | | | | | |
| Emergency Apportionments | | 8931 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds | | | | | | | | | |
| Proceeds from Disposal of Capital Assets | | 8953 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Sources | | | | | | | | | |
| Transfers from Funds of Lapsed/Reorganized LEAs | | 8965 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Long-Term Debt Proceeds | | | | | | | | | |
| Proceeds from Certificates of Participation | | 8971 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Leases | | 8972 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from Lease Revenue Bonds | | 8973 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Proceeds from SBITAs | | 8974 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Sources | | 8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (c) TOTAL, SOURCES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| USES | | | | | | | | | |
| Transfers of Funds from Lapsed/Reorganized LEAs | | 7651 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Other Financing Uses | | 7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (d) TOTAL, USES | | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| CONTRIBUTIONS | | | | | | | | | |
| Contributions from Unrestricted Revenues | | 8980 | (20,250,157.00) | 20,250,157.00 | 0.00 | (17,748,953.00) | 17,748,953.00 | 0.00 | 0.0% |
| Contributions from Restricted Revenues | | 8990 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| (e) TOTAL, CONTRIBUTIONS | | | (20,250,157.00) | 20,250,157.00 | 0.00 | (17,748,953.00) | 17,748,953.00 | 0.00 | 0.0% |

Budget, July 1
General Fund
Unrestricted and Restricted
Expenditures by Object

| Description | Resource Codes | Object Codes | 2025-26 Estimated Actuals | | | 2026-27 Budget | | | % Diff Column C & F |
|---|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| TOTAL, OTHER FINANCING SOURCES/USES (a- b + c - d + e) | | | (20,250,157.00) | 20,250,157.00 | 0.00 | (17,748,953.00) | 17,748,953.00 | 0.00 | 0.0% |

Budget, July 1
General Fund
Unrestricted and Restricted
Expenditures by Function

| Description | Function Codes | Object Codes | 2025-26 Estimated Actuals | | | 2026-27 Budget | | | % Diff Column C & F |
|--|----------------|------------------|---------------------------|-----------------|---------------------------|------------------|-----------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| A. REVENUES | | | | | | | | | |
| 1) LCFF Sources | | 8010-8099 | 76,013,490.00 | 0.00 | 76,013,490.00 | 79,713,464.00 | 0.00 | 79,713,464.00 | 4.9% |
| 2) Federal Revenue | | 8100-8299 | 0.00 | 1,760,047.00 | 1,760,047.00 | 0.00 | 1,780,514.00 | 1,780,514.00 | 1.2% |
| 3) Other State Revenue | | 8300-8599 | 1,198,160.00 | 6,545,228.00 | 7,743,388.00 | 1,452,510.00 | 3,311,103.00 | 4,763,613.00 | -38.5% |
| 4) Other Local Revenue | | 8600-8799 | 15,031,765.00 | 2,821,819.00 | 17,853,584.00 | 15,425,833.00 | 3,421,960.00 | 18,847,793.00 | 5.6% |
| 5) TOTAL, REVENUES | | | 92,243,415.00 | 11,127,094.00 | 103,370,509.00 | 96,591,807.00 | 8,513,577.00 | 105,105,384.00 | 1.7% |
| B. EXPENDITURES (Objects 1000-7999) | | | | | | | | | |
| 1) Instruction | 1000-1999 | | 43,947,077.00 | 21,308,613.00 | 65,255,690.00 | 44,983,060.00 | 18,805,131.00 | 63,788,191.00 | -2.2% |
| 2) Instruction - Related Services | 2000-2999 | | 10,073,164.00 | 1,425,456.00 | 11,498,620.00 | 10,974,740.00 | 2,136,632.00 | 13,111,372.00 | 14.0% |
| 3) Pupil Services | 3000-3999 | | 5,130,462.00 | 2,304,617.00 | 7,435,079.00 | 5,040,832.00 | 2,637,242.00 | 7,678,074.00 | 3.3% |
| 4) Ancillary Services | 4000-4999 | | 2,141,959.00 | 95,065.00 | 2,237,024.00 | 2,465,399.00 | 41,472.00 | 2,506,871.00 | 12.1% |
| 5) Community Services | 5000-5999 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 6) Enterprise | 6000-6999 | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 7) General Administration | 7000-7999 | | 8,230,075.00 | 323,063.00 | 8,553,138.00 | 8,589,163.00 | 13,571.00 | 8,602,734.00 | 0.6% |
| 8) Plant Services | 8000-8999 | | 10,685,735.00 | 3,752,529.00 | 14,438,264.00 | 10,447,087.00 | 2,232,838.00 | 12,679,925.00 | -12.2% |
| 9) Other Outgo | 9000-9999 | Except 7600-7699 | 44,788.00 | 0.00 | 44,788.00 | 52,000.00 | 0.00 | 52,000.00 | 16.1% |
| 10) TOTAL, EXPENDITURES | | | 80,253,260.00 | 29,209,343.00 | 109,462,603.00 | 82,552,281.00 | 25,866,886.00 | 108,419,167.00 | -1.0% |
| C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B10) | | | 11,990,155.00 | (18,082,249.00) | (6,092,094.00) | 14,039,526.00 | (17,353,309.00) | (3,313,783.00) | -45.6% |
| D. OTHER FINANCING SOURCES/USES | | | | | | | | | |
| 1) Interfund Transfers | | | | | | | | | |
| a) Transfers In | | 8900-8929 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Transfers Out | | 7600-7629 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 2) Other Sources/Uses | | | | | | | | | |
| a) Sources | | 8930-8979 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Uses | | 7630-7699 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| 3) Contributions | | 8980-8999 | (20,250,157.00) | 20,250,157.00 | 0.00 | (17,748,953.00) | 17,748,953.00 | 0.00 | 0.0% |
| 4) TOTAL, OTHER FINANCING SOURCES/USES | | | (20,250,157.00) | 20,250,157.00 | 0.00 | (17,748,953.00) | 17,748,953.00 | 0.00 | 0.0% |
| E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4) | | | (8,260,002.00) | 2,167,908.00 | (6,092,094.00) | (3,709,427.00) | 395,644.00 | (3,313,783.00) | -45.6% |
| F. FUND BALANCE, RESERVES | | | | | | | | | |
| 1) Beginning Fund Balance | | | | | | | | | |
| a) As of July 1 - Unaudited | | 9791 | 17,980,664.79 | 2,172,816.37 | 20,153,481.16 | 9,720,662.79 | 4,340,724.37 | 14,061,387.16 | -30.2% |

Budget, July 1
General Fund
Unrestricted and Restricted
Expenditures by Function

| Description | Function Codes | Object Codes | 2025-26 Estimated Actuals | | | 2026-27 Budget | | | % Diff Column C & F |
|---|----------------|--------------|---------------------------|----------------|---------------------------|------------------|----------------|---------------------------|---------------------|
| | | | Unrestricted (A) | Restricted (B) | Total Fund col. A + B (C) | Unrestricted (D) | Restricted (E) | Total Fund col. D + E (F) | |
| b) Audit Adjustments | | 9793 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| c) As of July 1 - Audited (F1a + F1b) | | | 17,980,664.79 | 2,172,816.37 | 20,153,481.16 | 9,720,662.79 | 4,340,724.37 | 14,061,387.16 | -30.2% |
| d) Other Restatements | | 9795 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| e) Adjusted Beginning Balance (F1c + F1d) | | | 17,980,664.79 | 2,172,816.37 | 20,153,481.16 | 9,720,662.79 | 4,340,724.37 | 14,061,387.16 | -30.2% |
| 2) Ending Balance, June 30 (E + F1e) | | | 9,720,662.79 | 4,340,724.37 | 14,061,387.16 | 6,011,235.79 | 4,736,368.37 | 10,747,604.16 | -23.6% |
| Components of Ending Fund Balance | | | | | | | | | |
| a) Nonspendable | | | | | | | | | |
| Revolving Cash | | 9711 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Stores | | 9712 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Prepaid Items | | 9713 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| All Others | | 9719 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| b) Restricted | | 9740 | 0.00 | 4,736,477.32 | 4,736,477.32 | 0.00 | 4,736,368.37 | 4,736,368.37 | 0.0% |
| c) Committed | | | | | | | | | |
| Stabilization Arrangements | | 9750 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Other Commitments (by Resource/Object) | | 9760 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| d) Assigned | | | | | | | | | |
| Other Assignments (by Resource/Object) | | 9780 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| e) Unassigned/Unappropriated | | | | | | | | | |
| Reserve for Economic Uncertainties | | 9789 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.0% |
| Unassigned/Unappropriated Amount | | 9790 | 9,720,662.79 | (395,752.95) | 9,324,909.84 | 6,011,235.79 | 0.00 | 6,011,235.79 | -35.5% |

| Resource | Description | 2025-26 Estimated Actuals | 2026-27 Budget |
|---------------------------|--|------------------------------|-------------------|
| 2600 | Expanded Learning Opportunities Program | 571,255.00 | 0.00 |
| 6300 | Lottery: Instructional Materials | .18 | 218,618.18 |
| 6383 | Golden State Pathways Program | 797,507.00 | 797,507.00 |
| 6500 | Special Education | 1,569,601.00 | 0.00 |
| 6770 | Arts and Music in Schools (AMS)-Funding Guarantee and Accountability Act (Prop 28) | 847,810.47 | 1,451,962.47 |
| 7032 | Child Nutrition: Kitchen Infrastructure and Training Funds - 2022 KIT Funds | 7,298.88 | 7,298.88 |
| 7311 | Classified School Employee Professional Development Block Grant | 6,013.79 | 6,013.79 |
| 7415 | Classified School Employee Summer Assistance Program | 198,780.00 | 298,280.00 |
| 7435 | Learning Recovery Emergency Block Grant | 60,994.00 | 60,714.00 |
| 7810 | Other Restricted State | 192,526.00 | 192,526.00 |
| 8150 | Ongoing & Major Maintenance Account (RMA: Education Code Section 17070.75) | 484,691.00 | 1,575,286.00 |
| 9010 | Other Restricted Local | 0.00 | 128,162.05 |
| Total, Restricted Balance | | 4,736,477.32 | 4,736,368.37 |

| Description | Object Codes | 2026-27 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2027-28 Projection (C) | % Change (Cols. E-C/C) (D) | 2028-29 Projection (E) |
|---|----------------------|------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted) | | | | | | |
| A. REVENUES AND OTHER FINANCING SOURCES | | | | | | |
| 1. LCFF Sources | 8010-8099 | 79,713,464.00 | 4.88% | 83,600,856.00 | 4.88% | 87,681,119.00 |
| 2. Federal Revenues | 8100-8299 | 0.00 | 0.00% | 0.00 | 0.00% | |
| 3. Other State Revenues | 8300-8599 | 1,452,510.00 | -52.94% | 683,560.00 | 0.00% | 683,560.00 |
| 4. Other Local Revenues | 8600-8799 | 15,425,833.00 | -2.00% | 15,117,316.00 | 0.00% | 15,117,316.00 |
| 5. Other Financing Sources | | | | | | |
| a. Transfers In | 8900-8929 | 0.00 | 0.00% | | 0.00% | |
| b. Other Sources | 8930-8979 | 0.00 | 0.00% | | 0.00% | |
| c. Contributions | 8980-8999 | (17,748,953.00) | 0.00% | (17,748,953.00) | 0.00% | (17,748,953.00) |
| 6. Total (Sum lines A1 thru A5c) | | 78,842,854.00 | 3.56% | 81,652,779.00 | 5.00% | 85,733,042.00 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| 1. Certificated Salaries | | | | | | |
| a. Base Salaries | | | | 35,961,347.00 | | 34,400,104.00 |
| b. Step & Column Adjustment | | | | 538,757.00 | | 522,838.00 |
| c. Cost-of-Living Adjustment | | | | | | |
| d. Other Adjustments | | | | (2,100,000.00) | | (860,000.00) |
| e. Total Certificated Salaries (Sum lines B1a thru B1d) | 1000-1999 | 35,961,347.00 | -4.34% | 34,400,104.00 | -0.98% | 34,062,942.00 |
| 2. Classified Salaries | | | | | | |
| a. Base Salaries | | | | 12,855,188.00 | | 12,446,396.00 |
| b. Step & Column Adjustment | | | | 191,208.00 | | 185,076.00 |
| c. Cost-of-Living Adjustment | | | | | | |
| d. Other Adjustments | | | | (600,000.00) | | (200,000.00) |
| e. Total Classified Salaries (Sum lines B2a thru B2d) | 2000-2999 | 12,855,188.00 | -3.18% | 12,446,396.00 | -0.12% | 12,431,472.00 |
| 3. Employee Benefits | 3000-3999 | 21,234,983.00 | 2.00% | 21,659,683.00 | 2.00% | 22,092,876.00 |
| 4. Books and Supplies | 4000-4999 | 2,029,604.00 | 4.00% | 2,110,788.00 | 5.00% | 2,216,328.00 |
| 5. Services and Other Operating Expenditures | 5000-5999 | 10,405,625.00 | 4.00% | 10,821,850.00 | 5.00% | 11,362,942.00 |
| 6. Capital Outlay | 6000-6999 | 27,105.00 | -7.77% | 25,000.00 | 0.00% | 25,000.00 |
| 7. Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299, 7400-7499 | 52,000.00 | -100.00% | 0.00 | 0.00% | |
| 8. Other Outgo - Transfers of Indirect Costs | 7300-7399 | (13,571.00) | 3.16% | (14,000.00) | 0.00% | (14,000.00) |
| 9. Other Financing Uses | | | | | | |
| a. Transfers Out | 7600-7629 | 0.00 | 0.00% | | 0.00% | |
| b. Other Uses | 7630-7699 | 0.00 | 0.00% | | 0.00% | |
| 10. Other Adjustments (Explain in Section F below) | | | | | | |
| 11. Total (Sum lines B1 thru B10) | | 82,552,281.00 | -1.34% | 81,449,821.00 | 0.89% | 82,177,560.00 |

| Description | Object Codes | 2026-27 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2027-28 Projection (C) | % Change (Cols. E-C/C) (D) | 2028-29 Projection (E) |
|--|---|------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11) | | (3,709,427.00) | | 202,958.00 | | 3,555,482.00 |
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance (Form 01, line F1e) | | 9,720,662.79 | | 6,011,235.79 | | 6,214,193.79 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 6,011,235.79 | | 6,214,193.79 | | 9,769,675.79 |
| 3. Components of Ending Fund Balance | | | | | | |
| a. Nonspendable | 9710-9719 | 0.00 | | | | |
| b. Restricted | 9740 | | | | | |
| c. Committed | | | | | | |
| 1. Stabilization Arrangements | 9750 | 0.00 | | | | |
| 2. Other Commitments | 9760 | 0.00 | | 4,120,602.79 | | 8,220,125.79 |
| d. Assigned | 9780 | 0.00 | | | | |
| e. Unassigned/Unappropriated | | | | | | |
| 1. Reserve for Economic Uncertainties | 9789 | 0.00 | | | | 0.00 |
| 2. Unassigned/Unappropriated | 9790 | 6,011,235.79 | | 2,093,591.00 | | 1,549,550.00 |
| f. Total Components of Ending Fund Balance (Line D3f must agree with line D2) | | 6,011,235.79 | | 6,214,193.79 | | 9,769,675.79 |
| E. AVAILABLE RESERVES | | | | | | |
| 1. General Fund | | | | | | |
| a. Stabilization Arrangements | 9750 | 0.00 | | 0.00 | | 0.00 |
| b. Reserve for Economic Uncertainties | 9789 | 0.00 | | 0.00 | | 0.00 |
| c. Unassigned/Unappropriated | 9790 | 6,011,235.79 | | 2,093,591.00 | | 1,549,550.00 |
| (Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.) | | | | | | |
| 2. Special Reserve Fund - Noncapital Outlay (Fund 17) | | | | | | |
| a. Stabilization Arrangements | 9750 | | | | | |
| b. Reserve for Economic Uncertainties | 9789 | 3,258,300.00 | | 3,258,453.00 | | 3,285,750.00 |
| c. Unassigned/Unappropriated | 9790 | 0.00 | | | | |
| 3. Total Available Reserves (Sum lines E1a thru E2c) | | 9,269,535.79 | | 5,352,044.00 | | 4,835,300.00 |
| F. ASSUMPTIONS | <p>Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.</p> <p>Reduction in personnel expenditures - Certificated and Classified positions.</p> | | | | | |

| Description | Object Codes | 2026-27 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2027-28 Projection (C) | % Change (Cols. E-C/C) (D) | 2028-29 Projection (E) |
|---|----------------------|------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted) | | | | | | |
| A. REVENUES AND OTHER FINANCING SOURCES | | | | | | |
| 1. LCFF Sources | 8010-8099 | 0.00 | 0.00% | | 0.00% | |
| 2. Federal Revenues | 8100-8299 | 1,780,514.00 | 1.00% | 1,798,319.00 | 0.00% | 1,798,319.00 |
| 3. Other State Revenues | 8300-8599 | 3,311,103.00 | -2.00% | 3,244,881.00 | -2.00% | 3,179,983.00 |
| 4. Other Local Revenues | 8600-8799 | 3,421,960.00 | -11.69% | 3,021,960.00 | 0.00% | 3,021,960.00 |
| 5. Other Financing Sources | | | | | | |
| a. Transfers In | 8900-8929 | 0.00 | 0.00% | | 0.00% | |
| b. Other Sources | 8930-8979 | 0.00 | 0.00% | | 0.00% | |
| c. Contributions | 8980-8999 | 17,748,953.00 | 0.00% | 17,748,953.00 | 0.00% | 17,748,953.00 |
| 6. Total (Sum lines A1 thru A5c) | | 26,262,530.00 | -1.71% | 25,814,113.00 | -0.25% | 25,749,215.00 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| 1. Certificated Salaries | | | | | | |
| a. Base Salaries | | | | 7,878,463.00 | | 7,996,640.00 |
| b. Step & Column Adjustment | | | | 118,177.00 | | 119,950.00 |
| c. Cost-of-Living Adjustment | | | | | | |
| d. Other Adjustments | | | | | | |
| e. Total Certificated Salaries (Sum lines B1a thru B1d) | 1000-1999 | 7,878,463.00 | 1.50% | 7,996,640.00 | 1.50% | 8,116,590.00 |
| 2. Classified Salaries | | | | | | |
| a. Base Salaries | | | | 4,548,571.00 | | 4,616,800.00 |
| b. Step & Column Adjustment | | | | 68,229.00 | | 69,252.00 |
| c. Cost-of-Living Adjustment | | | | | | |
| d. Other Adjustments | | | | | | |
| e. Total Classified Salaries (Sum lines B2a thru B2d) | 2000-2999 | 4,548,571.00 | 1.50% | 4,616,800.00 | 1.50% | 4,686,052.00 |
| 3. Employee Benefits | 3000-3999 | 6,390,509.00 | 2.00% | 6,518,319.00 | 2.00% | 6,648,685.00 |
| 4. Books and Supplies | 4000-4999 | 701,900.00 | 3.00% | 722,957.00 | 2.00% | 737,416.00 |
| 5. Services and Other Operating Expenditures | 5000-5999 | 6,313,872.00 | 2.00% | 6,440,149.00 | 1.00% | 6,504,551.00 |
| 6. Capital Outlay | 6000-6999 | 20,000.00 | 0.00% | 20,000.00 | 0.00% | 20,000.00 |
| 7. Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299, 7400-7499 | 0.00 | 0.00% | | 0.00% | |
| 8. Other Outgo - Transfers of Indirect Costs | 7300-7399 | 13,571.00 | 0.00% | 13,571.00 | 0.00% | 13,571.00 |
| 9. Other Financing Uses | | | | | | |
| a. Transfers Out | 7600-7629 | 0.00 | 0.00% | | 0.00% | |
| b. Other Uses | 7630-7699 | 0.00 | 0.00% | | 0.00% | |
| 10. Other Adjustments (Explain in Section F below) | | | | | | |
| 11. Total (Sum lines B1 thru B10) | | 25,866,886.00 | 1.78% | 26,328,436.00 | 1.51% | 26,726,865.00 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11) | | | | | | |
| | | 395,644.00 | | (514,323.00) | | (977,650.00) |

Budget, July 1
General Fund
Multiyear Projections
Restricted

| Description | Object Codes | 2026-27 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2027-28 Projection (C) | % Change (Cols. E-C/C) (D) | 2028-29 Projection (E) |
|--|--------------|------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance (Form 01, line F1e) | | 4,340,724.37 | | 4,736,368.37 | | 4,222,045.37 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 4,736,368.37 | | 4,222,045.37 | | 3,244,395.37 |
| 3. Components of Ending Fund Balance | | | | | | |
| a. Nonspendable | 9710-9719 | 0.00 | | | | |
| b. Restricted | 9740 | 4,736,368.37 | | 4,222,045.37 | | 3,244,395.37 |
| c. Committed | | | | | | |
| 1. Stabilization Arrangements | 9750 | | | | | |
| 2. Other Commitments | 9760 | | | | | |
| d. Assigned | 9780 | | | | | |
| e. Unassigned/Unappropriated | | | | | | |
| 1. Reserve for Economic Uncertainties | 9789 | | | | | |
| 2. Unassigned/Unappropriated | 9790 | 0.00 | | 0.00 | | 0.00 |
| f. Total Components of Ending Fund Balance (Line D3f must agree with line D2) | | 4,736,368.37 | | 4,222,045.37 | | 3,244,395.37 |
| E. AVAILABLE RESERVES | | | | | | |
| 1. General Fund | | | | | | |
| a. Stabilization Arrangements | 9750 | | | | | |
| b. Reserve for Economic Uncertainties | 9789 | | | | | |
| c. Unassigned/Unappropriated | 9790 | | | | | |
| (Enter reserve projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted.) | | | | | | |
| 2. Special Reserve Fund - Noncapital Outlay (Fund 17) | | | | | | |
| a. Stabilization Arrangements | 9750 | | | | | |
| b. Reserve for Economic Uncertainties | 9789 | | | | | |
| c. Unassigned/Unappropriated | 9790 | | | | | |
| 3. Total Available Reserves (Sum lines E1a thru E2c) | | | | | | |
| F. ASSUMPTIONS | | | | | | |
| Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide. | | | | | | |

| Description | Object Codes | 2026-27 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2027-28 Projection (C) | % Change (Cols. E-C/C) (D) | 2028-29 Projection (E) |
|---|----------------------|------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| (Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted) | | | | | | |
| A. REVENUES AND OTHER FINANCING SOURCES | | | | | | |
| 1. LCFF Sources | 8010-8099 | 79,713,464.00 | 4.88% | 83,600,856.00 | 4.88% | 87,681,119.00 |
| 2. Federal Revenues | 8100-8299 | 1,780,514.00 | 1.00% | 1,798,319.00 | 0.00% | 1,798,319.00 |
| 3. Other State Revenues | 8300-8599 | 4,763,613.00 | -17.53% | 3,928,441.00 | -1.65% | 3,863,543.00 |
| 4. Other Local Revenues | 8600-8799 | 18,847,793.00 | -3.76% | 18,139,276.00 | 0.00% | 18,139,276.00 |
| 5. Other Financing Sources | | | | | | |
| a. Transfers In | 8900-8929 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| b. Other Sources | 8930-8979 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| c. Contributions | 8980-8999 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 6. Total (Sum lines A1 thru A5c) | | 105,105,384.00 | 2.25% | 107,466,892.00 | 3.74% | 111,482,257.00 |
| B. EXPENDITURES AND OTHER FINANCING USES | | | | | | |
| 1. Certificated Salaries | | | | | | |
| a. Base Salaries | | | | 43,839,810.00 | | 42,396,744.00 |
| b. Step & Column Adjustment | | | | 656,934.00 | | 642,788.00 |
| c. Cost-of-Living Adjustment | | | | 0.00 | | 0.00 |
| d. Other Adjustments | | | | (2,100,000.00) | | (860,000.00) |
| e. Total Certificated Salaries (Sum lines B1a thru B1d) | 1000-1999 | 43,839,810.00 | -3.29% | 42,396,744.00 | -0.51% | 42,179,532.00 |
| 2. Classified Salaries | | | | | | |
| a. Base Salaries | | | | 17,403,759.00 | | 17,063,196.00 |
| b. Step & Column Adjustment | | | | 259,437.00 | | 254,328.00 |
| c. Cost-of-Living Adjustment | | | | 0.00 | | 0.00 |
| d. Other Adjustments | | | | (600,000.00) | | (200,000.00) |
| e. Total Classified Salaries (Sum lines B2a thru B2d) | 2000-2999 | 17,403,759.00 | -1.96% | 17,063,196.00 | 0.32% | 17,117,524.00 |
| 3. Employee Benefits | 3000-3999 | 27,625,492.00 | 2.00% | 28,178,002.00 | 2.00% | 28,741,561.00 |
| 4. Books and Supplies | 4000-4999 | 2,731,504.00 | 3.74% | 2,833,745.00 | 4.23% | 2,953,744.00 |
| 5. Services and Other Operating Expenditures | 5000-5999 | 16,719,497.00 | 3.24% | 17,261,999.00 | 3.51% | 17,867,493.00 |
| 6. Capital Outlay | 6000-6999 | 47,105.00 | -4.47% | 45,000.00 | 0.00% | 45,000.00 |
| 7. Other Outgo (excluding Transfers of Indirect Costs) | 7100-7299, 7400-7499 | 52,000.00 | -100.00% | 0.00 | 0.00% | 0.00 |
| 8. Other Outgo - Transfers of Indirect Costs | 7300-7399 | 0.00 | 0.00% | (429.00) | 0.00% | (429.00) |
| 9. Other Financing Uses | | | | | | |
| a. Transfers Out | 7600-7629 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| b. Other Uses | 7630-7699 | 0.00 | 0.00% | 0.00 | 0.00% | 0.00 |
| 10. Other Adjustments | | | | 0.00 | | 0.00 |
| 11. Total (Sum lines B1 thru B10) | | 108,419,167.00 | -0.59% | 107,778,257.00 | 1.04% | 108,904,425.00 |
| C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11) | | | | | | |
| | | (3,313,783.00) | | (311,365.00) | | 2,577,832.00 |

| Description | Object Codes | 2026-27 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2027-28 Projection (C) | % Change (Cols. E-C/C) (D) | 2028-29 Projection (E) |
|---|--------------|------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| D. FUND BALANCE | | | | | | |
| 1. Net Beginning Fund Balance (Form 01, line F1e) | | 14,061,387.16 | | 10,747,604.16 | | 10,436,239.16 |
| 2. Ending Fund Balance (Sum lines C and D1) | | 10,747,604.16 | | 10,436,239.16 | | 13,014,071.16 |
| 3. Components of Ending Fund Balance | | | | | | |
| a. Nonspendable | 9710-9719 | 0.00 | | 0.00 | | 0.00 |
| b. Restricted | 9740 | 4,736,368.37 | | 4,222,045.37 | | 3,244,395.37 |
| c. Committed | | | | | | |
| 1. Stabilization Arrangements | 9750 | 0.00 | | 0.00 | | 0.00 |
| 2. Other Commitments | 9760 | 0.00 | | 4,120,602.79 | | 8,220,125.79 |
| d. Assigned | 9780 | 0.00 | | 0.00 | | 0.00 |
| e. Unassigned/Unappropriated | | | | | | |
| 1. Reserve for Economic Uncertainties | 9789 | 0.00 | | 0.00 | | 0.00 |
| 2. Unassigned/Unappropriated | 9790 | 6,011,235.79 | | 2,093,591.00 | | 1,549,550.00 |
| f. Total Components of Ending Fund Balance (Line D3f must agree with line D2) | | 10,747,604.16 | | 10,436,239.16 | | 13,014,071.16 |
| E. AVAILABLE RESERVES | | | | | | |
| 1. General Fund | | | | | | |
| a. Stabilization Arrangements | 9750 | 0.00 | | 0.00 | | 0.00 |
| b. Reserve for Economic Uncertainties | 9789 | 0.00 | | 0.00 | | 0.00 |
| c. Unassigned/Unappropriated | 9790 | 6,011,235.79 | | 2,093,591.00 | | 1,549,550.00 |
| d. Negative Restricted Ending Balances (Negative resources 2000-9999) | 979Z | | | 0.00 | | 0.00 |
| 2. Special Reserve Fund - Noncapital Outlay (Fund 17) | | | | | | |
| a. Stabilization Arrangements | 9750 | 0.00 | | 0.00 | | 0.00 |
| b. Reserve for Economic Uncertainties | 9789 | 3,258,300.00 | | 3,258,453.00 | | 3,285,750.00 |
| c. Unassigned/Unappropriated | 9790 | 0.00 | | 0.00 | | 0.00 |
| 3. Total Available Reserves - by Amount (Sum lines E1a thru E2c) | | 9,269,535.79 | | 5,352,044.00 | | 4,835,300.00 |
| 4. Total Available Reserves - by Percent (Line E3 divided by Line F3c) | | 8.55% | | 4.97% | | 4.44% |
| F. RECOMMENDED RESERVES | | | | | | |
| 1. Special Education Pass-through Exclusions | | | | | | |
| For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA): | | | | | | |
| a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members? | Yes | | | | | |

| Description | Object Codes | 2026-27 Budget (Form 01) (A) | % Change (Cols. C-A/A) (B) | 2027-28 Projection (C) | % Change (Cols. E-C/C) (D) | 2028-29 Projection (E) |
|--|--------------|------------------------------|----------------------------|------------------------|----------------------------|------------------------|
| <p>b. If you are the SELPA AU and are excluding special education pass-through funds:</p> <p>1. Enter the name(s) of the SELPA(s):</p> <p>Tri-Valley SELPA</p> | | | | | | |
| <p>2. Special education pass-through funds</p> <p>(Column A: Fund 10, resources 3300-3499, 6500-6540 and 6546, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)</p> | | | | | | |
| | | 0.00 | | | | |
| <p>2. District ADA</p> <p>Used to determine the reserve standard percentage level on line F3d (Col. A: Form A, Estimated P-2 ADA column, Lines A4 and C4; enter projections)</p> | | | | | | |
| | | 2,844.00 | | 2,837.00 | | 2,828.00 |
| <p>3. Calculating the Reserves</p> | | | | | | |
| <p>a. Expenditures and Other Financing Uses (Line B11)</p> | | | | | | |
| | | 108,419,167.00 | | 107,778,257.00 | | 108,904,425.00 |
| <p>b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)</p> | | | | | | |
| | | 0.00 | | 0.00 | | 0.00 |
| <p>c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)</p> | | | | | | |
| | | 108,419,167.00 | | 107,778,257.00 | | 108,904,425.00 |
| <p>d. Reserve Standard Percentage Level (Refer to Form 01CS, Criterion 10 for calculation details)</p> | | | | | | |
| | | 3.00% | | 3.00% | | 3.00% |
| <p>e. Reserve Standard - By Percent (Line F3c times F3d)</p> | | | | | | |
| | | 3,252,575.01 | | 3,233,347.71 | | 3,267,132.75 |
| <p>f. Reserve Standard - By Amount (Refer to Form 01CS, Criterion 10 for calculation details)</p> | | | | | | |
| | | 0.00 | | 0.00 | | 0.00 |
| <p>g. Reserve Standard (Greater of Line F3e or F3f)</p> | | | | | | |
| | | 3,252,575.01 | | 3,233,347.71 | | 3,267,132.75 |
| <p>h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)</p> | | | | | | |
| | | YES | | YES | | YES |